

INTERIM FINANCIAL STATEMENT REPORT
Quarter 3 of the year 2026

Unit: Dong

ASSETS	Item code	At the end of the quarter	At the beginning of the year
A- CURRENT ASSETS	100	159,681,157,380	158,421,619,891
I. Cash and cash equivalents	110	4,639,459,023	9,174,411,342
1. Cash	111	639,459,023	154,814,342
2. Cash equivalents	112	4,000,000,000	9,019,597,000
II. Short-term financial investments	120	142,389,108,521	137,017,204,000
1. Trading securities	121	-	-
2. Held-to-maturity investments	123	142,389,108,521	137,017,204,000
III. Short-term receivables	130	4,797,488,932	7,638,497,504
1. Short-term trade receivables	131	4,281,270,676	7,764,456,455
2. Short-term prepayments to suppliers	132	694,279,500	-
3. Other short-term receivables	135	157,604,721	209,707,014
4. Provision for short-term doubtful debts	136	(335,665,965)	(335,665,965)
IV. Inventories	140	7,631,474,392	4,286,884,027
1. Inventories	141	7,631,474,392	4,286,884,027
2. Provision for decline in value of inventories	142	-	-
V. Short-term biological assets	150	-	-
VI. Other current assets	160	223,626,512	304,623,018
1. Short-term deferred expenses	161	215,417,095	289,748,860
2. Deductible value added tax	162	8,209,417	-
3. Taxes and other amounts receivable from the State	163	-	14,874,158
B. LONG-TERM ASSETS	200	275,320,820,269	300,028,151,282
II. Fixed assets	220	23,203,225,492	23,491,480,111
1. Tangible fixed assets	221	4,135,225,492	4,423,480,111
- Cost	222	11,233,005,864	11,233,005,864
- Accumulated depreciation	223	(7,097,780,372)	(6,809,525,753)
2. Intangible fixed assets	227	19,068,000,000	19,068,000,000
- Cost	228	19,106,721,745	19,106,721,745
- Accumulated amortization	229	(38,721,745)	(38,721,745)
III. Long-term biological assets	230	-	-
IV. Investment property	240	20,970,806,587	21,063,150,070
- Cost	241	22,847,263,434	22,847,263,434
- Accumulated depreciation	242	(1,876,456,847)	(1,784,113,364)
V. Long-term assets in progress	250	-	24,313,325,211
1. Construction in progress	252	-	24,313,325,211
VI. Long-term financial investments	260	231,146,788,190	231,146,788,190
1. Investments in subsidiaries	261	-	-
2. Equity investments in other entities	263	231,146,788,190	231,146,788,190
VII. Other long-term assets	270	-	13,407,700
1. Long-term deferred expenses	271	-	13,407,700
2. Other long-term assets	274	-	-
TOTAL ASSETS	280	435,001,977,649	458,449,771,173



Người ký: CÔNG TY CỔ PHẦN
EVN QUỐC TẾ
Ký ngày: 16/10/2026 16:00:29



RESOURCES	Item code	At the end of the quarter	At the beginning of the year
C. LIABILITIES	300	13,854,519,278	16,410,618,882
I. Current liabilities	310	13,788,319,278	16,371,138,882
1. Short-term trade payables	311	517,311,637	739,944,150
2. Short-term advances from customers	312	2,172,503,034	1,017,693,666
3. Dividends and profits payable	313	6,876,232,210	6,587,982,070
3. Taxes and amounts payable to the State	314	244,217,287	723,326,290
4. Payables to employees	315	422,230,100	4,986,371,500
5. Short-term accrued expenses	316	-	11,651,563
6. Other short-term payables	320	549,566,108	596,312,000
7. Short-term loans and finance lease liabilities	321	-	16,000
8. Reward and welfare fund	323	3,006,258,902	1,707,841,643
II. Long-term liabilities	330	66,200,000	39,480,000
1. Long-term trade payables	331	-	-
2. Other long-term payables	338	66,200,000	39,480,000
D.EQUITY	400	421,147,458,371	442,039,152,291
I. Owners' equity	410	421,147,458,371	442,039,152,291
1. Share capital	411	366,771,450,000	366,771,450,000
- Common shares with voting rights	411a	366,771,450,000	366,771,450,000
- Preferred shares	411b	-	-
2. Undistributed profit after tax	420	54,376,008,371	75,267,702,291
- Undistributed profit after tax accumulated to the end of previous period	420a	35,078,149,166	75,267,702,291
- Undistributed profit after tax of current period	420b	19,297,859,205	-
TOTAL RESOURCES	440	435,001,977,649	458,449,771,173

TRAN VU QUOC TAI
PREPARER

PHAM THI THUY
CHIEF ACCOUNTANT

TRUONG QUANG MINH
CHAIRMAN OF THE BOARD OF DIRECTORS

Dà Nẵng City, 14 October 2026



INTERIM INCOME STATEMENT
QUARTER 3 OF THE YEAR 2026

Unit: Dong

Items	Code	This quarter		Accumulated from the beginning of the year to the end of this quarter	
		Current year	Previous year	Current year	Previous year
1. Revenue from sales and service provision	01	646,837,958	265,213,641	2,671,571,599	3,223,686,125
2. Revenue deductions	02	-	-	-	-
3. Net revenue from sales and service provision (10 = 01 - 02)	10	646,837,958	265,213,641	2,671,571,599	3,223,686,125
4. Cost of goods sold	11	367,114,838	132,154,862	1,842,127,390	2,448,099,490
5. Gross profit from sales and service provision (20=10-11)	20	279,723,120	133,058,779	829,444,209	775,586,635
6. Profit/loss from the sale and liquidation of investment properties	21	-	-	-	-
7. Financial income	22	2,596,574,284	1,625,350,413	59,219,102,113	55,875,939,822
8. Financial expenses	23	-	-	7,545,689,390	7,240,043,530
- In which: Interest expense	24	-	-	-	-
9. Selling expenses	25	-	-	-	-
10. Administrative expenses	26	2,808,451,734	1,704,471,837	8,879,174,156	7,386,273,973
11. Net operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	30	67,845,670	53,937,355	43,623,682,776	42,025,208,954
12. Other income	31	-	-	9,973,000	408,659,091
13. Other expenses	32	-	3,073,619	24,317,399,669	411,731,019
14. Other profit (40 = 31 - 32)	40	-	(3,073,619)	(24,307,426,669)	(3,071,928)
15. Accounting profit before tax (50 = 30 + 40)	50	67,845,670	50,863,736	19,316,256,107	42,022,137,026
16. Current corporate income tax expense	51	13,569,134	10,172,747	18,396,902	10,172,747
17. Deferred corporate income tax expense	52	-	-	-	-
18. Profit after tax (60 = 50 - 51 - 52)	60	54,276,536	40,690,989	19,297,859,205	42,011,964,279
19. Basic earnings per share (*)	70	1	1	526	1,145
20. Diluted earnings per share (*)	71	1	1	526	1,145

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CHIEF ACCOUNTANT



TRUONG QUANG MINH
CHAIRMAN OF THE BOARD OF DIRECTORS

Da Nang City, 14 October 2026

STATEMENT OF CASH FLOWS
(Indirect method)
QUARTER 3 OF THE YEAR 2026

Unit: Dong

Items	Code	Accumulated from the beginning of the year to the end of this quarter	
		Current year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	01	19,316,256,107	42,022,137,026
2. Adjustments for			
- Depreciation and amortization	02	380,598,102	380,598,111
- Provisions	03	-	-
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04	-	43,530
- Profits/losses from investing and financial activities	05	(27,459,621,917)	(48,633,399,940)
3. Operating profit before changes in working capital	08	(7,762,767,708)	(6,230,621,273)
- Increase/decrease in receivables	09	2,832,799,155	1,907,131,612
- Increase/decrease in inventories	10	(3,344,590,365)	(5,318,600,365)
- Increase/decrease in payables (excluding loan Interest and corporate income tax payable)	11	(4,146,273,747)	1,542,604,601
- Increase/decrease in deferred expenses	12	87,739,465	595,380,662
- Corporate income tax paid	15	-	-
- Other cash receipts from operating activities	16	69,834,000	5,200,000
- Other cash payments for operating activities	17	(2,283,824,866)	(1,261,211,000)
Net cash used in operating activities	20	(14,547,084,066)	(8,760,115,763)
II. Cash flows from investing activities			
1. Cash paid for purchases, construction of fixed assets and other long-term assets	21	-	-
2. Cash paid for loans, acquisition of debt instruments	23	(81,400,000,000)	(101,500,000,000)
3. Recovery of loans, resales of debt instruments	24	78,600,000,000	88,200,000,000
4. Proceeds from loans interest, dividends, shared profit	27	49,201,042,607	49,024,912,940
Net cash provided by investing activities	30	46,401,042,607	35,724,912,940
III. Cash flows from financing activities			
1. Proceeds from borrowings	33	177,082,959	-
2. Repayment of borrowings	34	(177,098,959)	-
3. Cash paid for dividends, profit to owners	36	(36,388,894,860)	(19,571,367,420)
Net cash used in financing activities	40	(36,388,910,860)	(19,571,367,420)
Net cash flows for the period (50=20+30+40)	50	(4,534,952,319)	7,393,429,757
Cash and cash equivalents at the beginning of the period	60	9,174,411,342	3,817,461,099
Impacts of exchange rate fluctuations	61	-	(43,530)
Cash and cash equivalents at the end of the period (70=50+60+61)	70	4,639,459,023	11,210,847,326

TRAN VU QUOC TAI
PREPARER

PHAM THI THUY
CHIEF ACCOUNTANT



TRUONG QUANG MINH
CHAIRMAN OF THE BOARD OF DIRECTORS

Da Nang City, 14 October 2026

EVN INTERNATIONAL JOINT STOCK COMPANY

Address: Lot No. 91 Xô Viet Nghe Tinh Street, Khue Trung Ward,
Da Nang City

Form No. B09-DN

(Issued under Circular No. 99/2025/TT-BTC dated
27/10/2025 of the Ministry of Finance)

Notes to the financial statements

Quarter 3 Year 2026

I. Nature of operations

1. Ownership structure: Joint Stock Company; EVN International Joint Stock Company ("the Company") has Enterprise Registration Certificate for Joint Stock Company No. 0102379203 which was initially issued by Da Nang City Planning and Investment Department on 25/09/2008, registered for the ninth change on 05/6/2026. Head office: Lot No. 91 Xô Viet Nghe Tinh Street, Cam Le Ward, Da Nang City, Viet Nam.

The Company's charter capital is 366,771,450,000 dong; total number of shares is 36,677,145 shares; par value is 10,000 dong/share; Actually-contributed capital of the shareholders as at 31/03/2026 is

2. Field of business: Project management, power generation, consulting and supervision of power construction works.

3. Operating activities: Electric power generation, transmission and distribution; Vocational training; Trading of own or rented property and land use right; Technical consultancy (construction supervision...); Management of hydropower projects in Cambodia and Laos, etc.

4. Normal production and business cycle: 12 months commencing on 01/01

5. Characteristics of operations of the Company during the fiscal year that affect the financial statements: The Company contributed capital to establish Hydro power Lower Sesan 2 Co., Ltd in Cambodia; The Company is surveying for establishing investment projects for the projects: Lower se san 1/Se san 5 in Cambodia, Nam Mo 1 in Laos, Sekong Hydropower Project in Cambodia; the Company provides supervision and project management consulting for projects and packages

6. Disclosure of information comparability in the financial statements: Corresponding figures of the interim balance sheet are the figures of the financial statements for the year ended 31/12/2025. Corresponding figures of the interim income statement and the interim statement of cash flows are the figures of the interim financial statements for the third quarter of the year 2025

II. Accounting period, accounting currency

1. Annual accounting period (from 01/01 to 31/12).

2. Accounting currency: VND

III. Applied accounting standards and accounting system

1. Applied accounting system: Implementing in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance

2. Declaration of compliance with accounting standards and accounting system: Complying with the accounting system issued by the State.

IV. Applied accounting policies

1. Principle for conversion of financial statements prepared in foreign currency into Vietnamese dong (In case the accounting currency is different from Vietnamese Dong); effects (if any) due to conversion of financial statements prepared in foreign currency into Vietnamese dong.

2. Exchange rates applied in accounting.

3. Principle for determination of the real interest rate (effective interest rate) used to discount cash flows.

4. Principle for recognition of cash and cash equivalents:

5. Accounting principle for financial investments: Investments in subsidiaries, joint ventures, associates and other financial investments are recorded at cost. The provision is made in accordance with Circular No. 48/2019/TT-BTC dated 08/8/2019 of the Ministry of Finance.

a) Trading securities;

b) Held-to-maturity investments;

- c) Investments in subsidiaries, associates, joint ventures;
6. Accounting principle for receivables
7. Principle for recognition of inventories:
- Principle for recognition of inventories;
 - Method of calculating value of inventories;
 - Method of accounting for inventories;
 - Method of appropriating provision for decline in value of inventories.
8. Principle for recognition and depreciation of fixed assets, finance lease fixed assets and investment property:
9. Accounting principle for deferred Corporate Income Tax .
10. Accounting principle for prepaid expenses.
11. Accounting principle for payables.
12. Principle for recognition of accrued expenses.
13. Principle and method for recognition of provision for payables.
14. Principle for recognition of unearned revenue.
15. Principle for recognition of owners' equity:
- Principle for recognition of share capital, share premium, conversion options on convertible bonds, other owners' capital.
 - Principle for recognition of differences from revaluation of assets.
 - Principle for recognition of foreign exchange differences.
 - Principle for recognition of undistributed profit.
16. Principle and method for recognition
- Sales revenue;
 - Service revenue;
 - Financial income;
 - Other income
17. Accounting principle for revenue deductions
18. Accounting principle for cost of goods sold.
19. Accounting principle for financial expenses.
20. Accounting principle for selling expenses, administrative expenses.
21. Principle and method for recognition of current CIT expense, deferred CIT expense.

V. SUPPLEMENT INFORMATION TO ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash				At the end of the period		At the beginning of the year	
- Cash on hand				9 611 000		13 629 000	
- Bank demand deposits				629 848 023		141 185 342	
- Cash in transit							
Total				639 459 023		154 814 342	
2. Financial investments				At the end of the period		At the beginning of the year	
a) Trading securities		Cost	Fair value	Provision	Cost	Fair value	Provision
b) Held-to-maturity investments				At the end of the period		At the beginning of the year	
				Cost	Recoverable value	Cost	Recoverable value
b1) Short-term				142 389 108 521	142 389 108 521	137 017 204 000	137 017 204 000
- Term deposits				142 389 108 521	142 389 108 521	137 017 204 000	137 017 204 000
b2) Long-term							
c) Equity investments in other entities (Breakdown of investments by ratio of equity holding and voting rights)				At the end of the period		At the beginning of the year	
		Ratio of capital contribution	Ratio of voting rights	Cost	Provision	Fair value	Cost
- Investments in subsidiaries							
- Investments in joint ventures, associates;							
- Investments in other entities;				231 146 788 190		231 146 788 190	231 146 788 190
Investment: Investment in Hydro power Lower Sesan 2 Co., Ltd.							
Amount: The Company's contributed capital is all realized costs of Hydro power Lower Sesan 2 project and the connection line to Hydro power Lower Sesan 2 Co., Ltd.							
Value: the Company's contributed capital is equal to 10% of the owners' equity of Hydro power Lower Sesan 2 Co., Ltd, which also means 10% of the owners' equity of Ha Se San 2 Hydropower project.							
3. Trade receivables				At the end of the period		At the beginning of the year	
a) Short-term trade receivables				200 000 000		233 390 266	
b) Long-term trade receivables							
c) Trade receivables from related parties				4 081 270 676		7 531 066 189	

Balance at the end of the period	5 726 541 518	297 272 727	4 901 727 544	307 464 075		11 233 005 864
Accumulated depreciation						
Balance at the beginning of the year	2 657 858 815	297 272 727	3 546 930 136	307 464 075		6 809 525 753
- Depreciation from the beginning of the year	142 030 836		146 223 783			288 254 619
- Other increase						
- Other decrease						
Balance at the end of the period	2 799 889 651	297 272 727	3 693 153 919	307 464 075		7 097 780 372
Net book value						
- At the beginning date of the year	3 068 682 703		1 354 797 408			4 423 480 111
- At the end date of the period	2 926 651 867		1 208 573 625			4 135 225 492
- Net book value at the end of the period of the tangible fixed assets that were pledged, mortgaged as security for loans;						
- Cost of fixed assets at the end of the period that were fully depreciated but still in active use;						
- Cost of fixed assets at the end of the period pending disposal;						

8. Movements in intangible fixed assets

Items	Land use rights	Publication right	Copyright, patent	Trademark	Right to use website	Licenses and franchises	Other intangible fixed assets	Total
Cost								
Balance at the beginning of the year	19 068 000 000				38 721 745			19 106 721 745
- Newly-purchased								
- Internally generated								
Balance at the end of the period	19 068 000 000				38 721 745			19 106 721 745
Accumulated amortization								
Balance at the beginning of the year					38 721 745			38 721 745
- Amortization from the beginning of the year								
Balance at the end of the period					38 721 745			38 721 745
Net book value								
- At the beginning date of the year	19 068 000 000							19 068 000 000
- At the end date of the period	19 068 000 000							19 068 000 000
- Net book value at the end of the period of the intangible fixed assets that were pledged, mortgaged as security for loans								

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11. Taxes and amounts payable to the State				At the beginning of the year	Amount incurred from the beginning of the year	Amount actually paid from the beginning of the year	At the end of the period
Total				708 452 132	1 503 407 549	1 967 645 320	244 217 287
- Value added tax				490 074 426	78 993 495	569 070 847	
- Corporate income tax				(14.874.158)	38 647 759	20 250 857	3.522.744
- Personal income tax				233 251 864	1 347 570 803	1 340 128 124	240 694 543
- Land and house tax and land rent					38 195 492	38 195 492	
- Environmental protection tax and other taxes							
- Others							
12. Accrued expenses						At the end of the period	At the beginning of the year
a) Short-term							
b) Long-term							
- Loan interest							
13. Other payables							
a) Short-term						549 566 108	596 312 000
- Short-term deposits, collaterals received;						94 256 108	39 710 000
- Other payables.						455 310 000	556 602 000
b) Long-term						66 200 000	39 480 000
- Long-term deposits, collaterals received						66 200 000	39 480 000
- Other payables							

14. Owners' equity

a) Statement of changes in owners' equity		Share capital	Share premium	Conversion options on convertible bonds	Other owners' capital	Differences upon assets revaluation	Foreign exchange differences
Balance at the beginning of the previous year		366 771 450 000					
Balance at the beginning of the current year		366 771 450 000					
Balance at the end of the period		366 771 450 000					
		Investment and development fund		Other equity funds	Undistributed profit after tax	Capital expenditure fund	Total
Balance at the beginning of the current year					75 267 702 291		75 267 702 291
- Increase in capital in current year							
- Profit for current year					19 297 859 205		19 297 859 205
- Profit distribution during the year					40 189 553 125		40 189 553 125
Balance at the end of the period					54 376 008 371		54 376 008 371
b) Breakdown of share capital							
- Common shares with voting rights							
- Preferred shares							
Total							
c) Capital transactions with owners and distribution of dividends, profits							
- Share capital							
+ At the beginning of the year							
+ At the end of the period							
- Paid dividends, profit							
d) Shares							
- Number of shares registered for issuance							
- Number of shares sold to the public							
+ Common shares							
+ Preferred shares (classified as owners' equity)							
* Par value of each outstanding share							

VI. Supplement information to items presented in the income statement			This quarter of current year	This quarter of previous year
1. Revenue from sales and service provision				
a) Revenue				
- Revenue from supervision consulting services;			341 867 957	
- Revenue from office lease service;			304 970 001	265 213 641
- Other revenue				
Total			646 837 958	265 213 641
2. Cost of goods sold				
- Cost of supervision consulting services			304 111 830	
- Cost of office lease service			63 003 008	132 154 862
Total			367 114 838	132 154 862
3. Financial income				
- Deposit interest, loan interest			2 596 375 319	1 625 132 823
- Shared dividend, profit;				
- Foreign exchange gains;				
- Interest on deferred payment, payment discounts;			198 965	217 590
Total			2 596 574 284	1 625 350 413
4. Administrative expenses				
- Material costs;			54 044 633	91 600 336
- Labor costs;			1 791 532 780	421 440 160
- Provision expenses;				
- Depreciation and amortization expenses;			96 084 873	96 084 873
- Externally-hired service expenses;			730 846 266	886 555 145
- Other cash expenses.			135 943 182	208 791 323
Total			2 808 451 734	1 704 471 837

