



IDICO CORPORATION - JSC

IDICO SROK PHU MIENG HYDROPOWER JOINT STOCK COMPANY



FINANCIAL STATEMENTS

Quarter 3/2026

Includes:

- Statement of financial position
- Income statement
- Cash flow statement
- Notes to the financial statements

October 2026

IDICO SROK PHU MIENG HYDROPOWER JOINT STOCK COMPANY

FINANCIAL STATEMENTS

For the period from 1 July 2026 to 30 September 2026



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FINANCIAL STATEMENTS
From 1 July 2026 to 30 September 2026

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STATEMENT OF FINANCIAL POSITION
As of 30 September 2026

ASSETS	Code	Notes	Ending balance VND	Beginning balance VND
A. CURRENT ASSETS	100		97,535,340,799	150,128,457,990
I. Cash and cash equivalents	110	4	8,009,887,037	14,982,143,208
1. Cash	111		492,643,886	2,981,650,057
2. Cash equivalents	112		7,517,243,151	12,000,493,151
II. Short-term investments	120	5	31,426,950,682	81,374,540,134
1. Held-to-maturity investments	123		31,426,950,682	81,374,540,134
III. Current accounts receivable	130		48,703,963,011	45,613,028,763
1. Short-term trade receivables	131	6	46,600,393,693	45,364,249,963
2. Short-term advances to suppliers	132		2,130,511,275	248,778,800
4 Other short-term receivables	135		-	-
5. Provision for doubtful short-term receivable	136		(26,941,957)	-
6. Shortage of assets waiting for resolution	137		-	-
IV. Inventories	140	7	9,314,998,027	7,973,802,076
1. Inventories	141		9,314,998,027	7,973,802,076
2. Provision for obsolete inventories	142		-	-
V. Other current assets	160		79,542,042	184,943,809
1. Short-term prepayments	161		-	-
2. Value-added tax deductible	162		59,688,889	65,824,889
3. Tax and other receivables from the State	163	12	19,853,153	119,118,920
4. Other current assets	165		-	-
B. NON-CURRENT ASSETS	200		471,792,162,465	498,486,443,330
I. Non-current receivables	210		-	-
1. Other long-term receivables	215		-	-
II. Fixed assets	220		314,000,743,081	336,494,629,883
1. Tangible fixed assets	221	8	312,020,636,842	334,378,104,094
Cost	222		1,074,694,921,458	1,073,352,898,021
Accumulated depreciation	223		(762,674,284,616)	(738,974,793,927)
2. Intangible fixed assets	227	9	1,980,106,239	2,116,525,789
Cost	228		5,016,214,087	5,016,214,087
Accumulated amortisation	229		(3,036,107,848)	(2,899,688,298)
III. Investment properties	240		-	-
IV. Long term assets in progress	250		1,602,020,202	1,602,020,202
1. Long-term work-in-progress	251		-	-
2. Long-term construction in progress	252		1,602,020,202	1,602,020,202
V. Long-term investments	260		-	-
IV. Other long-term assets	270		156,189,399,182	160,389,793,245
1. Long-term allocated waiting costs	271	10	156,188,541,606	160,060,984,791
2. Deferred tax assets	272		857,576	328,808,454
TOTAL ASSETS	280		569,327,503,264	648,614,901,320

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STATEMENT OF FINANCIAL POSITION (continued)
As at 30 September 2026

RESOURCES	Code	Notes	Ending balance VND	Beginning balance VND
A. LIABILITIES	300		43,323,708,023	60,990,271,913
I. Current liabilities	310		43,323,708,023	60,990,271,913
1. Short-term trade payables	311		34,123,292	212,452,051
2. Short-term advances from customers	312		-	-
3. Dividends and profits payable	313	11	3,729,842,500	2,999,055,000
4. Statutory obligations	314	12	12,991,324,735	13,503,519,515
5. Payables to employees	315		2,325,687,260	3,430,549,864
6. Short-term accrued expenses	316		138,564,682	173,537,180
7. Other short-term payables	320	13	3,050,379,577	3,138,550,969
8. Short-term loan and finance lease	321	14	19,355,341,083	34,952,486,840
9. Short-term provision	322	15	-	1,625,375,600
10. Bonus and welfare fund	323	16	1,698,444,894	954,744,894
II. Non-current liabilities	330		-	-
1. Other long-term liabilities	338		-	-
2. Long-term loans and finance lease obligations	339		-	-
B. OWNERS' EQUITY	400	17	526,003,795,241	587,624,629,407
1. Share capital	411		450,000,000,000	450,000,000,000
- Shares with voting rights	411a		450,000,000,000	450,000,000,000
2. Other owners' capital	414		-	-
3. Investment and development fund	418		-	-
4. Undistributed earnings	421		76,003,795,241	137,624,629,407
- Undistributed earnings up to prior year-end	421a		22,604,629,407	53,377,225,679
- Undistributed earnings of current period	421b		53,399,165,834	84,247,403,728
TOTAL RESOURCES	440		569,327,503,264	648,614,901,320

Dong Nai, 15 October 2026

Preparer

Chief Accountant

Director

Tran Thi Mai

Vu Thi Thuy



Truong Thanh Binh

INCOME STATEMENT
For the period from 1 July 2026 to 30 September 2026

Items	Code	Notes	Quarter 3		Cumulative from the beginning of the year	
			Current period VND	Previous period VND	Current period VND	Previous period VND
1. Revenue from sale of goods and rendering of	1	18	60,497,252,592	74,873,422,325	135,094,458,571	146,384,747,025
2. Revenue deductions	2		-	-	-	-
3. Net revenue from sale of goods	10		60,497,252,592	74,873,422,325	135,094,458,571	146,384,747,025
4. Cost of goods sold	11	20	23,984,413,464	27,461,215,155	62,233,053,485	68,415,410,931
5. Gross profit from sale of goods	20		36,512,839,128	47,412,207,170	72,861,405,086	77,959,336,094
6. Finance income	21	19	1,070,057,867	413,919,751	3,798,139,630	2,007,680,372
7. Finance expenses	22	21	454,341,785	162,142,555	1,282,180,095	371,178,276
- In which: Interest expense	23		454,341,785	162,142,555	1,282,180,095	371,178,276
8. General and administrative expenses	26	22	3,105,861,305	2,749,138,074	8,717,524,968	7,998,811,067
9. Operating profit	30		34,022,693,905	44,914,846,292	66,659,839,653	71,597,027,123
10. Other income	31	23	118,591,191	8,883,078	233,792,830	273,557,778
11. Other expenses	32	23	-	-	-	48,361,255
12. Other profit/ (loss)	40	23	118,591,191	8,883,078	233,792,830	225,196,523
13. Accounting profit before tax	50		34,141,285,096	44,923,729,370	66,893,632,483	71,822,223,646
14. Current corporate income tax expense	51	25.1	6,871,954,595	9,141,941,064	13,166,515,771	14,345,477,192
15. Deferred corporate income tax expense	52	25.1	(857,576)	(122,385,384)	327,950,878	134,283,065
16. Net profit after tax	60	26	27,270,188,077	35,904,173,690	53,399,165,834	57,342,463,389
17. Basic earnings per share (VND/share)	70	17.5	588	774	1,151	1,236
18. Diluted earnings per share (VND/share)	71	17.5	588	774	1,151	1,236

Preparer



Tran Thi Mai

Chief Accountant



Vu Thi Thuy

Director



Trương Thanh Bình

CASH FLOW STATEMENT
(Using the indirect method)
For the period from 1 January 2026 to 30 September 2026

Items	Code	Current year VND	Previous year VND
I CASH FLOWS FROM OPERATING ACTIVITIES			
1. Accounting profit before tax	1	66,893,632,483	71,822,223,646
2. Adjustments for:		-	-
Depreciation and amortisation	2	24,038,275,406	24,054,544,689
Provisions	3	(1,598,433,643)	(536,940,523)
Foreign exchange (gains)/losses arising from revaluation of monetary accounts	4	-	-
Profits from investing activities	5	(3,126,240,051)	(2,005,390,712)
Interest expense	6	1,282,180,095	371,178,276
Other adjustment items	7	-	-
3. Operating profit before changes in working capital	8	87,489,414,290	93,705,615,376
- (Increase)/Decrease in receivables	9	(3,012,474,438)	(18,124,368,123)
- (Increase)/Decrease in inventories	10	(1,341,195,951)	(87,261,369)
- Increase/(Decrease) in payables	11	1,993,106,047	2,931,040,548
- (Increase)/Decrease in prepaid expenses	12	3,872,443,185	3,872,443,185
- Interest paid	14	(1,298,278,750)	(368,621,873)
- Business income tax paid	15	(15,081,311,170)	(13,004,891,787)
- Other payments from operating activities	17	(1,776,300,000)	(1,376,900,000)
Net cash flows from operating activities	20	70,845,403,213	67,547,055,957
II CASH FLOWS FROM INVESTING ACTIVITIES			
1 Purchase, construction of fixed assets	21	(3,527,181,539)	(952,991,931)
2 Proceeds from disposals of fixed assets	22	22,560,000	-
3 Loans to other entities and payments for purchase of debt instruments of other entities	23	(47,000,000,000)	(42,800,000,000)
4 Collections from borrowers and proceeds from sale of debt instruments of other entities	24	97,000,000,000	53,500,000,000
5 Interest and dividends received	27	3,053,320,412	1,927,957,013
Net cash flows used in investment activities	30	49,548,698,873	11,674,965,082
III CASH FLOWS FROM FINANCING ACTIVITIES			
1 Drawdown of borrowings	33	36,624,329,453	39,928,179,098
2 Repayment of borrowings	34	(52,221,475,210)	(36,305,787,587)
3 Dividends paid	36	(111,769,212,500)	(89,727,350,000)
Net cash flows used in financing activities	40	(127,366,358,257)	(86,104,958,489)
Net increase (decrease) in cash and cash equivalents for the period	50	(6,972,256,171)	(6,882,937,450)
Cash and cash equivalents at beginning of period	60	14,982,143,208	8,953,395,095
<i>Effect of foreign exchange differences</i>	<i>61</i>	-	-
Cash and cash equivalents at end of period	70	8,009,887,037	2,070,457,645

Preparer



Tran Thi Mai

Chief Accountant



Vu Thi Thuy

Done at 15 October 2026
Director



Truong Thanh Binh

1. CORPORATE INFORMATION:

IDICO Srok Phu Mieng Hydropower Joint Stock Company ("the Company") was established from the equitization of Srok Phu Mieng IDICO Hydropower Plant - a member unit accounting under the Vietnam Urban and Industrial Zone Development Investment Corporation (IDICO) (currently IDICO Corporation - JSC). The company operates under the Business Registration Certificate ("BRC") No. 3800407449 issued by the Department of Planning and Investment of Binh Phuoc Province (now refers to the Department of Finance of Dong Nai City) on 12 February 2008, and the latest 10th amended BRC on 12 May 2026.

The Company's shares were registered for trading in the market of unlisted public companies managed by the Hanoi Stock Exchange ("HNX") with the code of ISH in accordance with the Decision No. 332/QĐ-SGDHN issued by HNX on 8 June 2015.

The current principal activities of the Company are to produce, transmit and distribute electricity; exploit, process and supply water and cultivate rubber trees.

The Company's registered head office is located at Long Binh 7 Village, Binh Tan Commune, Dong Nai City, Vietnam).

The Company's normal course of business cycle is 12 months.

The number of Company's employees as at 30 September 2026 was 56 people (as at 31 December 2025: 56 people).

2. BASIS OF PREPARATION:

2.1. Accounting standards and system:

The Company's interim financial statements are presented in Vietnamese Dong ("VND") in accordance with Vietnamese Accounting Standards and regulations relating to the preparation and presentation of these interim financial statements.

Accordingly, the accompanying financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2. Applied accounting documentation system:

The Company's applied accounting documentation system is the General Journal system.

2.3. Fiscal year:

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December.

2.4. Accounting currency:

The financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

3.1. Change in accounting policies and disclosures:

The accounting policies adopted by the Company in preparation of the interim financial statements are consistent with those followed in the preparation of the Company's annual financial statements for the year ended 31 December 2025 and the interim financial statements for the nine-month period ended 30 September 2025 except for the change(s) in the accounting policy(ies) arising from the initial adoption of Circular No. 99/2025/TT-BTC.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the enterprise accounting system ("Circular 99"), replacing Circular No. 200/2014/TT-BTC providing guidance on the enterprise accounting regime issued by the Ministry of Finance on 22 December 2014 and several other related regulations.

The Company has applied changes in accounting policies in accordance with Circular 99, which have affected the Company on a prospective basis, as Circular 99 does not require retrospective application for these changes. The Company has also re-presented the corresponding figures of certain line items to conform with the presentation under Circular 99, as disclosed in Note 27.

3.2. Cash and cash equivalents:

Cash and cash equivalents comprise cash on hand, cash at banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.3. Investments:

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as finance expense in the income statements and deducted against the value of such investments.

3.4. Inventories:

Inventories are measured at their historical costs. The cost of inventories comprises costs of purchase incurred in bringing the inventories to their present location and condition.

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value. Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

- Tools, supplies and spare parts: cost of purchase on a first-in, first-out basis.

Provision for obsolete inventories:

An inventory provision is made for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the income statement.

3.5. Receivables:

Receivables are presented in the balance sheet at the carrying amounts due from customers and other debtors, after provision for doubtful receivables.

The provision for doubtful represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded into general and administrative expense account in the income statement. When bad debts are determined as unrecoverable and accountant writes off those bad debts, the differences between the provision for

doubtful receivables previously made and historical cost of receivables are included in the income statement.

For overdue receivables, provision for doubtful debts is provided as follows:

Overdue period	Provision rate (% of receivable value)
From 6 months to less than 1 year	30
From 1 year to less than 2 years	50
From 2 years to less than 3 years	70
3 years or more	100

3.6. Tangible fixed assets:

Tangible fixed assets comprise assets with physical substance held by the enterprise for use in production and business activities, and biological assets consisting of perennial plants for periodic outputs.

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to the location and condition necessary for it to be capable of operating as intended by the Company and the costs of dismantling and removing the asset and restoring the site on which it is located, if any.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the income statement as incurred.

Perennial plants for periodic yields:

The perennial plants of the Company include rubber plantations. The cost of perennial plants comprises purchase costs, planting costs, cultivation and maintenance costs, and other directly attributable costs incurred to develop the plantations from inception up to the stage of maturity and readiness for harvest

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

3.7. Intangible fixed assets:

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset to a condition for it to be capable of operating for its intended use of the Company.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim income statement.

Land use rights

Land use rights are recorded as intangible fixed assets representing the value of the right to use the lands acquired or leased by the Company. The useful lives of land use rights are assessed as either finite or indefinite. Accordingly, land use rights with finite lives representing the land lease are amortized

to the income statement over the term of lease while the land use rights with indefinite useful lives are not amortized.

3.8. Depreciation and amortization:

Depreciation of tangible fixed assets and amortization of intangible assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	10 - 50 years
Machinery and equipment	6 - 25 years
Means of transportation	3 - 10 years
Office equipment	3 - 6 years
Rubber garden	20 years
Land use rights	50 years
Others	20 years

Tangible fixed assets are depreciated from the time the assets are available for use. Intangible fixed assets are amortized from the time they are put into use.

3.9. Leased assets:

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

Where the Company is the lessee:

Rentals under operating leases are charged to the income statement on a straight-line basis over the lease term.

3.10. Construction in progress:

Construction in progress represents the costs of acquiring new assets that have not yet been fully installed or the costs of construction that have not yet been fully completed. Construction in progress is stated at cost, which includes all necessary costs to construct, repair, renovate, expand, or re-equip the projects with technologies, such as construction costs, tools and equipment costs, project management costs, construction consulting costs, and borrowing costs that are eligible for capitalization.

Construction in progress will be transferred to the appropriate fixed asset account when these assets are fully installed or the construction project is fully completed, and depreciation of these assets will commence when they are ready for their intended use.

Construction costs are recognized as expenses when such costs do not meet the conditions to be recognized as fixed assets.

3.11. Borrowing costs:

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds and are recorded as expense during the period in which they are incurred.

3.12. Long-term allocated waiting costs:

Long-term deferred allocation costs on the Statement of Financial Position are allocated over the prepaid period or over the period during which the corresponding economic benefits from these costs are generated.

Long-term deferred allocation costs are expenses incurred to obtain the right to use the reservoir land according to the Decision on land allocation of Binh Phuoc Provincial People's Committee (now Dong Nai City) to the Company without collecting land use fees with an allocation period until 2057.

3.13. Payables:

Trade and other payables comprise obligations of the Company to suppliers of materials and goods, service providers, vendors of property, plant and equipment, investment properties and financial investments under executed economic contracts and amounts payable to main and subcontractors for construction and installation works.

3.14. Accruals:

Accrued expenses comprise amounts payable for goods and services that have been received from suppliers or provided to customers during the reporting period but have not yet been paid due to the absence of sufficient supporting documents, accounting records or documentation and are recognised as production and business expenses of the reporting period.

3.15. Provisions:

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

3.16. Foreign currency transactions:

Transactions denominated in currencies other than the accounting currency of the Company VND are initially recorded using the actual transaction exchange rates or carrying exchange rates, depending on the nature and substance of the underlying transactions and the principles for determining exchange rates at the transaction date, as follows.

Transactions denominated in currencies other than the accounting currency of the Company VND are recorded at the actual exchange rates at the transaction dates, being the average buying and selling transfer exchange rates of the commercial bank with which the entity frequently conducts transactions, or at an exchange rate approximating such average transfer exchange rates at the transaction dates (hereinafter referred to as the “approximated exchange rates”).

Approximated exchange rates are required to differ by no more than $\pm 1\%$ from the corresponding average buying and selling transfer exchange rates at the transaction dates. The average buying and selling transfer exchange rates are determined on a daily basis as the arithmetic average of the bank’s daily buying and selling transfer exchange rates. The application of approximate exchange rates must not result in any material impact on the financial position and results of operations of the Company for the relevant accounting period.

All foreign exchange differences incurred are taken to the interim income statement.

3.17. Share capital:

Ordinary shares

Ordinary shares with voting rights are recognised at par value

3.18. Appropriation of net profits:

Net profit after tax is available for appropriation to shareholders after approval by the Company’s shareholders at the Annual General Meeting, and after making appropriation to reserve funds in accordance with the Company’s Charter and Vietnam’s regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company’s net profit after tax as proposed by the Board of Directors and subject to approval by shareholders at the Annual General Meeting:

Bonus and welfare fund

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This fund is set aside for employee reward, incentives, common benefits and welfare improvements, and presented as a liability on the interim statement of financial position

3.19. Revenue recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognized:

Sales of electricity

Revenue from sales of electricity is recognized based on the power purchase agreements signed by the Company with Vietnam Electricity and the relevant contract appendices

Sales of water

Revenue from water supply is determined based on the water price agreed upon in the contract along with the water consumption volume.

Other

Revenue is recognized when the Company is able to obtain economic benefits from the above activities and those benefits can be reliably measured.

Interest income

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

3.20. General and administrative expenses:

General and administrative expenses reflect actual costs incurred in the course of the general management of the Company

3.21. Taxation:

Current income tax:

Current income tax assets and liabilities for the current and prior year are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the income statement, except when it relates to items recognized directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax:

Deferred income tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount in the financial statements.

Deferred tax liabilities are recognized for all taxable temporary differences, except where the deferred tax liability arises from the initial recognition of an asset or liability in a transaction which at the time of the related transaction affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, carried forward unused tax credit and unused

tax losses can be utilized, except the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at each balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to off-set current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity; or when the Company intends to either settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.22. Earnings per share:

Basic earnings per share amounts are calculated by dividing net profit/loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Company (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.23. Segment information:

A segment is a component determined separately by the Company which is engaged in providing products or related services (business segment) or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments.

The Company's principal activities are to produce and trade electricity. In addition, these activities are mainly taking place within Vietnam. Therefore, the Company's risks and returns are not impacted by the Company's products that the Company is manufacturing or the locations where the Company is trading. As a result, the Company's management is of the view that there is only one segment for business and geography and therefore presentation of segmental information is not required

3.24. Related parties:

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly, control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or

NOTES TO THE FINANCIAL STATEMENTS

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under common significant influence. Related parties can be enterprise or individual, including close members of their families.

4. Cash and cash equivalents:

	30 September 2026	31 December 2025
	VND	VND
Cash on hand	152,806,619	11,449,000
Cash at banks	339,837,267	2,970,201,057
Cash equivalent (*)	7,517,243,151	12,000,493,151
Total	8,009,887,037	14,982,143,208

(*) Cash equivalents represent bank deposits and accrued interest receivable at the commercial banks with original term of maturity of less than three (3) months and earn interest at the applicable rates.

5. Held-to-maturity investment:

	30 September 2026	31 December 2025
	VND	VND
Held-to-maturity investments	31,426,950,682	81,374,540,134
Total	31,426,950,682	81,374,540,134

Held-to-maturity investments represents term deposits and accrued interest receivable at commercial banks with original terms six (6) months which earn market interest at rate.

6. Short-term trade receivables:

	30 September 2026	31 December 2025
	VND	VND
Electricity Power Trading Company	45,875,583,994	44,456,003,789
Others	724,809,699	908,246,174
Total	46,600,393,693	45,364,249,963
Provision for doubtful short-term receivable	(26,941,957)	-
Net	46,573,451,736	45,364,249,963

7. Inventories:

	30 September 2026	31 December 2025
	VND	VND
Tools, supplies and spare parts	9,314,998,027	7,973,802,076

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8. Increase or decrease tangible fixed assets:

	Houses and architectural structures VND	Machinery and equipment VND	Means of transportation VND	Management tools VND	Perennial plants and working animals VND	Total VND
Cost						
As at 31 December 2025	590,153,142,307	470,830,018,608	4,500,400,762	1,036,598,651	6,832,737,693	1,073,352,898,021
Increase during the period	-	1,574,075,656	-	-	-	1,574,075,656
New purchases	-	1,574,075,656	-	-	-	1,574,075,656
Decrease during the period	-	37,800,000	39,710,400	154,541,819	-	232,052,219
Liquidation	-	37,800,000	39,710,400	154,541,819	-	232,052,219
As at 30 September 2026	590,153,142,307	472,366,294,264	4,460,690,362	882,056,832	6,832,737,693	1,074,694,921,458
Fully depreciated	5,261,892,647	99,582,063,572	4,176,977,262	790,987,287	-	109,811,920,768
Accumulated depreciation						
As at 31 December 2025	304,299,466,301	426,365,448,630	4,419,544,884	977,282,496	2,913,051,616	738,974,793,927
Decrease during the period	-	37,800,000	39,710,400	154,541,819	-	232,052,219
Depreciation for the period	12,226,317,129	11,359,428,762	40,427,937	38,185,612	267,183,468	23,931,542,908
As at 30 September 2026	316,525,783,430	437,687,077,392	4,420,262,421	860,926,289	3,180,235,084	762,674,284,616
Net carrying amount						
As at 31 December 2025	285,853,676,006	44,464,569,978	80,855,878	59,316,155	3,919,686,077	334,378,104,094
As at 30 September 2026	273,627,358,877	34,679,216,872	40,427,941	21,130,543	3,652,502,609	312,020,636,842
<i>In which:</i>						
Mortgaged as loan security (Note 15)	2,606,918,511	24,042,299,337	-	-	-	26,649,217,848

9. Increase or decrease intangible fixed assets:

	Land use rights VND	Software VND	Other intangible fixed assets VND	Total VND
Cost				
As at 31 December 2025	3,005,563,951	75,000,000	1,935,650,136	5,016,214,087
Increase during the period	-	-	-	-
New purchases	-	-	-	-
As at 30 September 2026	3,005,563,951	75,000,000	1,935,650,136	5,016,214,087
Accumulated depreciation				
As at 31 December 2025	1,027,887,340	8,736,558	1,863,064,400	2,899,688,298
Depreciation for the period	45,083,817	18,749,997	72,585,736	136,419,550
As at 30 September 2026	1,072,971,157	27,486,555	1,935,650,136	3,036,107,848
Net carrying amount				
As at 31 December 2025	1,977,676,611	66,263,442	72,585,736	2,116,525,789
As at 30 September 2026	1,932,592,794	47,513,445	-	1,980,106,239

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10. Long-term prepaid expenses:

	30 September 2026	31 December 2025
	VND	VND
Land use rights of reservoirs, power lines	156,188,541,606	160,060,984,791

11. Dividends and profits payable

	30 September 2026	31 December 2025
	VND	VND
Dividends and profits payable	3,729,842,500	2,999,055,000

To pay dividends, profits include dividends payable for fiscal year and dividends payable for previous years to certain small shareholders, because the Company has not yet been able to contact these shareholders to make the payments.

12. Statutory obligations:

	30 September 2026	Increase in the period	Decrease in the period	31 December 2025
	VND	VND	VND	VND
Accounts receivable				
Tax and other receivables from the State	19,853,153	79,412,613	178,678,380	119,118,920
Total	19,853,153	79,412,613	178,678,380	119,118,920
Amounts payable				
Corporate income tax	7,629,515,771	13,166,515,771	15,081,311,170	9,544,311,170
Value added tax	1,353,124,824	9,607,097,484	10,502,523,799	2,248,551,139
Personal income tax	14,877,170	944,890,907	959,792,443	29,778,706
Natural resource tax	3,958,975,770	16,060,267,288	13,573,939,118	1,472,647,600
Land tax and land rental fees	-	178,678,380	178,678,380	-
Fees, charges, and other payable amounts	34,831,200	1,479,900,700	1,653,300,400	208,230,900
- <i>Payment for the right to exploit water resources</i>	34,831,200	1,479,900,700	1,653,300,400	208,230,900
- <i>Other fees and charges</i>	-	-	-	-
Total	12,991,324,735	41,437,350,530	41,949,545,310	13,503,519,515

13. Other payables:

	30 September 2026	31 December 2025
	VND	VND
Payable to the Forest Protection and Development Fund	2,661,308,684	3,097,691,132
Others	389,070,893	40,859,837
Total	3,050,379,577	3,138,550,969

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14. Short-term loans:

	30 September 2026	Drawdown	Repayment	31 December 2025
	VND	VND	VND	VND
Joint Stock Commercial Bank for Foreign Trade of Viet Nam - Dong Nai Branch	19,355,341,083	36,624,329,453	52,221,475,210	34,952,486,840
Total	19,355,341,083	36,624,329,453	52,221,475,210	34,952,486,840

Details of the Company's loans from commercial banks to finance working capital are as follows:

Bank	30 September 2026	Maturity date	Interest rate	Description of collateral
	VND		(% p.a)	
Joint Stock Commercial Bank for Foreign Trade of Viet Nam - Dong Nai Branch	19,355,341,083	From 2 November 2026 to 26 March 2027	8.3%/year	Some assets at Srok Phu Mieng Hydropower Plant, including machinery, equipment of Unit 1, Unit 2 and upstream crane

15. Short-term Provision

	30 September 2026	31 December 2025
	VND	VND
Periodic maintenance and repair costs for fixed assets	-	1,625,375,600

16. Bonus and welfare fund:

	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	VND	VND
Beginning balance	954,744,894	457,644,894
Appropriation from undistributed earnings	2,520,000,000	2,120,000,000
Utilization of funds	(1,776,300,000)	(1,376,900,000)
Total	1,698,444,894	1,200,744,894

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17. Owners' equity:

17.1. Increase and decrease in owners' equity:

	Share capital	Undistributed earnings	Total
	VND	VND	VND
For the accounting period ending 31 December 2025			
As at 31 December 2024	450,000,000,000	145,497,225,679	595,497,225,679
Net profit for the period	-	84,247,403,728	84,247,403,728
Dividends for 2024 (**)		90,000,000,000	90,000,000,000
Appropriation for bonus and welfare fund		1,520,000,000	1,520,000,000
Bonus fund for executive management		600,000,000	600,000,000
As at 31 December 2025	450,000,000,000	137,624,629,407	587,624,629,407
For the accounting period ending 30 September 2026			
As at 01 January 2026	450,000,000,000	137,624,629,407	587,624,629,407
Net profit for the period		53,399,165,834	53,399,165,834
Dividends for 2025 (**)		112,500,000,000	112,500,000,000
Provision for welfare rewards (*)		2,520,000,000	2,520,000,000
Provision for management bonuses (*)		-	-
As at 30 September 2026	450,000,000,000	76,003,795,241	526,003,795,241

- Pursuant to Shareholder General Meeting Resolution No. 01/NQ-DHDCD dated 22 April 2026, the Company's shareholders approved a bonus and welfare fund allocation of 2,520,000,000 VND a 2025 dividend payment of 25% of charter capital, equivalent to 112,500,000,000 VND.

- In the first 9 months of 2026, the Company completed the dividend payment of dividends for the 2025 fiscal year in cash to existing shareholders at a rate of 25% of the share's face value, equivalent to 112,5 billion VND, as per Board of Directors Resolution No. 03/NQ-HDQT dated 11 February 2026 and No. 08/NQ-HDQT dated 07 July 2026.

17.2. Contributed charter capital:

	30 September 2026		31 December 2025	
	Ordinary shares (share)	% of ownership (%)	Ordinary shares (share)	% of ownership (%)
IDICO Corporation - JSC:	23,299,000	51.78%	23,299,000	51.78%
REE Energy Co., Ltd.:	15,433,893	34.30%	15,433,893	34.30%
Other shareholders:	6,267,107	13.92%	6,267,107	13.92%
Total	45,000,000	100%	45,000,000	100%

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17.3. Shares:

	30 September 2026	31 December 2025
	VND	VND
Authorized shares	45,000,000	45,000,000
Issued shares	45,000,000	45,000,000
<i>Ordinary shares</i>	45,000,000	45,000,000
Shares in circulation	45,000,000	45,000,000
<i>Ordinary shares</i>	45,000,000	45,000,000

Par value of share in circulation is VND 10,000/share. Shareholders holding common shares of the Company are entitled to receive dividends declared by the Company. Each common stock represents a voting right, without restriction.

17.4. Capital transactions with shareholders and distribution of:

	2026 to 30	2025 to 30
	September 2026	September 2025
	VND	VND
Share capital		
Beginning and ending balance	450,000,000,000	450,000,000,000
Dividends		
Dividends declared	112,500,000,000	45,000,000,000
Dividends paid by cash	111,769,212,500	89,727,350,000

17.5. Earnings per share:

Activities	From 1 July	From 1 July	From 1 January	From 1 January
	2026 to 30	2025 to 30	2026 to 30	2025 to 30
	September 2026	September 2025	September 2026	September 2025
	VND	VND	VND	VND
Net profit after corporate income tax	27,270,188,077	35,904,173,690	53,399,165,834	57,342,463,389
Less: Bonus and welfare fund (*)	818,105,642	1,073,962,089	1,601,974,975	1,715,222,088
Net profit after tax attributable to ordinary shareholders for basic	26,452,082,435	34,830,211,601	51,797,190,859	55,627,241,301
Weighted average number of ordinary shares for the period (shares)	45,000,000	45,000,000	45,000,000	45,000,000
Basic earnings per share	588	774	1,151	1,236
<i>(VND/share)</i>				
Diluted earnings per share	588	774	1,151	1,236
<i>(VND/share)</i>				

* The profit used to calculate basic earnings per share and diluted earnings per share for the reporting period ended 31 December 2025 has been reduced by an allocation to the bonus and welfare fund in the amount of VND 2,520,000,000 from 2025 profit after tax pursuant to Shareholders' General Meeting Resolution No. 01/NQ-DHDCD dated 22 April 2026.

* The profit used to calculate basic earnings per share and diluted earnings per share for the reporting period ended 30 June 2026 will be reduced by a provisional allocation to the bonus and welfare

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fund at a rate of 3% of 2026 profit after tax pursuant to Shareholders' General Meeting Resolution No. 01/NQ-DHDCD dated 22 April 2026.

There have been no transactions involving common shares or potential common shares from the end of the accounting period to the date of this financial report.

18. Revenue from sale of goods:

Activities	Report period		Cumulative from the beginning of the year	
	From 1 July	From 1 July	From 1 January	From 1 January
	2026 to 30	2025 to 30	2026 to 30	2025 to 30
	September 2026	September 2025	September 2026	September 2025
	VND	VND	VND	VND
Sales of electricity	58,276,471,623	72,679,925,674	128,279,754,522	139,985,909,712
Sales of water	2,027,040,969	1,927,751,196	6,427,224,049	5,867,346,403
Revenue from exploiting rubber plantation	193,740,000	265,745,455	387,480,000	531,490,910
Total	60,497,252,592	74,873,422,325	135,094,458,571	146,384,747,025

19. Finance income:

	Report period		Cumulative from the beginning of the year	
	From 1 July	From 1 July	From 1 January	From 1 January
	2026 to 30	2025 to 30	2026 to 30	2025 to 30
	September 2026	September 2025	September 2026	September 2025
	VND	VND	VND	VND
Interest income from bank deposits	1,070,057,867	413,919,751	3,798,139,630	2,005,390,712
Foreign exchange gain	-	-	-	2,289,660
Total	1,070,057,867	413,919,751	3,798,139,630	2,007,680,372

20. Cost of goods sold:

Activities	Report period		Cumulative from the beginning of the year	
	From 1 July	From 1 July	From 1 January	From 1 January
	2026 to 30	2025 to 30	2026 to 30	2025 to 30
	September 2026	September 2025	September 2026	September 2025
	VND	VND	VND	VND
Cost of electricity sold	22,804,666,478	26,284,587,443	58,687,187,670	64,709,645,785
Cost of water sold	1,090,685,830	1,087,566,556	3,308,369,399	3,478,268,730
Cost of exploited rubber plantation	89,061,156	89,061,156	237,496,416	237,496,416
Total	23,984,413,464	27,461,215,155	62,233,053,485	68,425,410,931

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21. Finance expenses:

	Report period		Cumulative from the beginning of the year	
	From 1 July 2026 to 30 September 2026 VND	From 1 July 2025 to 30 September 2025 VND	From 1 January 2026 to 30 September 2026 VND	From 1 January 2025 to 30 September 2025 VND
Interest expense	454,341,785	162,142,555	1,282,180,095	371,178,276
The realized exchange rate difference.	-	-	-	-
Total	454,341,785	162,142,555	1,282,180,095	371,178,276

22. General and administration expenses:

	Report period		Cumulative from the beginning of the year	
	From 1 July 2026 to 30 September 2026 VND	From 1 July 2025 to 30 September 2025 VND	From 1 January 2026 to 30 September 2026 VND	From 1 January 2025 to 30 September 2025 VND
Labour costs	2,179,911,940	1,961,289,535	6,232,971,855	5,714,913,368
Depreciation	378,958,830	378,958,830	1,136,876,490	1,136,876,490
Expense for external services	313,519,019	256,928,503	638,185,151	551,640,166
Others	233,471,516	151,961,206	709,491,472	595,381,043
Total	3,105,861,305	2,749,138,074	8,717,524,968	7,998,811,067

23. Other profit/ (loss)

	Report period		Cumulative from the beginning of the year	
	From 1 July 2026 to 30 September 2026 VND	From 1 July 2025 to 30 September 2025 VND	From 1 January 2026 to 30 September 2026 VND	From 1 January 2025 to 30 September 2025 VND
Other income	118,591,191	8,883,078	233,792,830	273,557,778
Income from contract compensation	260,736	-	10,804,493	9,546,550
Income from liquidation of fixed assets	20,509,091	-	20,509,091	-
Income from sale of scrap	97,821,364	-	97,821,364	359,090
Other	-	8,883,078	104,657,882	263,652,138
Other expenses	-	-	-	48,361,255
Administrative fines	-	-	-	48,361,255
Loss from disposal of fixed assets	-	-	-	-
Total	118,591,191	8,883,078	233,792,830	225,196,523

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24. Production and operating costs:

Cost factors	Report period		Cumulative from the beginning of the year	
	From 1 July	From 1 July	From 1 January	From 1 January
	2026 to 30	2025 to 30	2026 to 30	2025 to 30
	September 2026	September 2025	September 2026	September 2025
	VND	VND	VND	VND
Taxes and fees	10,922,807,193	13,838,435,019	22,986,423,364	27,623,317,980
Labor costs	5,428,112,191	5,248,635,277	16,013,119,007	15,677,657,301
Depreciation and amortization (<i>Notes 8 and 9</i>)	8,048,440,786	8,030,637,991	24,038,275,406	24,054,544,689
Outsourced service costs	637,037,649	754,485,132	1,962,088,142	2,212,346,146
Other cash costs	2,053,876,950	2,338,159,810	5,950,672,534	6,886,042,934
Total	27,090,274,769	30,210,353,229	70,950,578,453	76,453,909,050

25. Corporate income tax:

The Company is obliged to pay corporate income tax at the rate of 20% of taxable profit.

The Company's tax returns are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

25.1. CIT expense:

	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	VND	VND
Current tax expense	13,166,515,771	14,345,477,192
Deferred tax income	327,950,878	134,283,065
Total	13,494,466,649	14,479,760,257

Reconciliation between CIT expense and the accounting profit before tax multiplied by CIT rate is presented below:

	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	VND	VND
Accounting profit before tax	66,893,632,483	71,822,223,646
At CIT applicable rate of 20%	13,378,726,498	14,364,444,729
<i>Adjustments:</i>		
Temporary different recognized deferred tax	-	-
Non-deduct expenses	115,740,151	115,315,528
CIT expense	13,494,466,649	14,479,760,257

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25.2. Current tax:

The current tax payable is based on taxable income for the current year. The taxable income of the Company for the year differs from profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are not taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted at balance sheet date.

25.3. Deferred tax:

The deferred tax assets recognized by the Company, and the movements thereon, were as follows:

	Statement of financial position		Income statement	
	30 September 2026	31 December 2025	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	VND	VND	VND	VND
Provision	-	325,075,121	325,075,121	107,388,105
Accrued expenses	857,576	3,733,333	2,875,757	26,894,960
Deferred tax assets	857,576	328,808,454	-	-
Net deferred tax credit to income statement			327,950,878	134,283,065

26. Profit (loss) from each activity:

Activities	Report period		Cumulative from the beginning of the year	
	From 1 July 2026 to 30 September 2026	From 1 July 2025 to 30 September 2025	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	VND	VND	VND	VND
Electricity production	33,065,725,023	43,929,465,527	63,806,937,451	69,235,729,023
Clean water production	852,290,038	808,696,466	2,702,918,618	2,067,303,606
Rubber activities	104,678,844	176,684,299	149,983,584	293,994,494
Other activitiesOther activities	118,591,191	8,883,078	233,792,830	225,196,523
Profit before corporate income tax	34,141,285,096	44,923,729,370	66,893,632,483	71,822,223,646
Current corporate income tax	6,871,954,595	9,141,941,064	13,166,515,771	14,345,477,192
Deferred income income tax	(857,576)	(122,385,384)	327,950,878	134,283,065
Profit after corporate income tax	27,270,188,077	35,904,173,690	53,399,165,834	57,342,463,389

27. Transactions with related parties:

List of related parties that have a controlling relationship with the Company and have transactions with the Company during the period and as at 30 September 2026 is as follows:

Related parties	Relationship
IDICO Corporation - JSC	Parent company
REE Energy Company Limited	Major shareholder
Mr. Nguyen Van Thinh	Chairman Board of Directors
Mr. Nguyen Quoc Viet	Member Board of Directors
Mr. Truong Thanh Binh	Member Board of Directors - Appointed from 22 April 2025
Mrs. Tran Thuy Giang	Member Board of Directors - Relieved from office from 22 April 2025
Mr. Nguyen Phong Danh	Member Board of Directors
Mr. Mai Dinh Nhat	Member Board of Directors
Mr. Doan Huu Nghia	Head of the Committee
Mr. Nguyen Truong Tien Dat	Member Board of Supervision
Mr. Vu Tuan Anh	Member Board of Supervision
Mr. Truong Thanh Binh	Company Director
Mr. Bui Hai Nam	Deputy Director
Mrs. Vu Thi Thuy	Chief Accountant

The Company's significant transactions with related parties during the current and prior periods include:

Related parties	Transaction	From 1 January 2026 to 30 September 2026 VND	From 1 January 2025 to 30 September 2025 VND
- IDICO Corporation - JSC	Dividend declared	58,247,500,000	46,598,000,000
	Dividends paid	58,247,500,000	46,598,000,000
- REE Energy Company Limited	Dividend declared	38,584,732,500	30,867,786,000
	Dividends paid	38,584,732,500	30,867,786,000

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Transactions with other related parties:

Remuneration to members of the Board of Directors, the Management and the Board of Supervision during the period was as follows:

	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	VND	VND
I. Remuneration of Board Members		
1. Mr. Nguyen Van Thinh	208,000,000	105,000,000
2. Mrs. Tran Thuy Giang	-	22,400,000
3. Mr. Nguyen Quoc Viet	112,000,000	59,000,000
4. Mr. Truong Thanh Binh	112,000,000	36,600,000
5. Mr. Nguyen Phong Danh	112,000,000	59,000,000
6. Mr. Mai Dinh Nhat	112,000,000	59,000,000
Total	656,000,000	341,000,000
II. Remuneration of Board of Supervision		
1. Mr. Doan Huu Nghia	80,000,000	45,000,000
2. Mr. Vu Tuan Anh	64,000,000	36,000,000
3. Mr. Nguyen Truong Tien Dat	64,000,000	36,000,000
Total	208,000,000	117,000,000
III. Income of the management, Chief Accountant		
1. Mr. Truong Thanh Binh	580,964,362	539,457,028
2. Mr. Bui Hai Nam	434,368,310	435,431,361
3. Mrs. Vu Thi Thuy	392,495,773	392,495,774
Total	1,407,828,445	1,367,384,163

28. Operating lease commitment:

The Company leases land under operating lease arrangements. The minimum lease commitment as at the statement of financial position dates under the operating lease agreements are as follows:

	30 September 2026	31 December 2025
	VND	VND
Less than 1 year	397,063,065	397,063,065
From 1 to 5 years	1,985,315,325	1,985,315,325
More than 5 years	9,761,133,681	10,058,930,980
Total	12,143,512,071	12,441,309,370

29. Contingent liabilities:

The Company had a land lease contract with the State to implement its power projects. Pursuant to the terms of the lease contracts, the dismantling approaches of properties attached with the locations at the end of the lease term shall be conducted in accordance with the applicable law and regulation. As at the date of these financial statements, the Company assessed that the obligations for the cost to dismantle properties attached to the land are uncertain. Accordingly, the Company has not recognized these obligations as they cannot be reliably estimated at this time

NOTES TO THE FINANCIAL STATEMENTS

Form B 09-DN

30. Restatement of corresponding data

The company has restated certain corresponding figures on the Balance Sheet as of December 31, 2025 (now the Statement of Financial Position) in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, guiding the Enterprise Accounting System, specifically as follows:

Item	Previously Presented Amount VND	Restated Amount VND	Difference VND
1. Cash equivalents	12,000,000,000	12,000,493,151	493,151
2. Held-to-maturity investments	80,500,000,000	81,374,540,134	874,540,134
3. Other short-term receivables	875,033,285	-	(875,033,285)
4. Dividends and profits payable	-	2,999,055,000	2,999,055,000
5. Other short-term payables	6,137,605,969	3,138,550,969	(2,999,055,000)

31. Events after the balance sheet date:

There has been no significant event occurring after the end of the accounting period that requires adjustments or disclosures to be made in the Company's financial statements.

Preparer



Tran Thi Mai

Chief Accountant



Vu Thi Thuy

Dong Nai, 15 October 2026

Director



Truong Thanh Binh