



Người ký: PHẠM TRẦN QUỐC VIỆT  
Thời gian ký: 22.10.2026 14:11:29 +07:00

Form 01-B

VIETNAM ELECTRICITY  
POWER ENGINEERING CONSULTING  
JOINT STOCK COMPANY 3

SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness

No.: 4494/TVĐ3-TCKT

Ho Chi Minh City, October 22, 2026

## PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

**To: Hanoi Stock Exchange**

Pursuant to Clause 3 Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidelines on disclosure of information on the securities market, Power Engineering Consulting Joint Stock Company 3 hereby discloses its Financial Statements for the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: Power Engineering Consulting Joint Stock Company 3

- Stock code: TV3

- Address: No. 32 Ngo Thoi Nhiem, Xuan Hoa Ward, Ho Chi Minh City

- Tel.: (+84) 28 222 111 69

Fax: (+84) 28 3930 7938

- Email: [pecc3@pecc3.com.vn](mailto:pecc3@pecc3.com.vn)

Website: [www.pecc3.com.vn](http://www.pecc3.com.vn)

2. Contents of disclosure:

- Financial Statements for Q3 2026

☐ Separate financial statements (for listed organizations that have neither subsidiaries nor dependent accounting units with separate accounting systems);

☐ Consolidated financial statements (for listed organizations with subsidiaries);

☒ Combined financial statements (for listed organizations with dependent accounting units having separate accounting systems).

- Cases requiring explanations:

+ The audit organization issues an opinion other than an unqualified opinion on the financial statements (applicable to reviewed/audited financial statements):

☐ Yes

☐ No

Explanatory document (if "Yes" is selected):

☐ Yes

☐ No

+ Profit after tax for the reporting period shows a difference of 5% or more before and after audit, or changes from loss to profit or vice versa (applicable to audited financial statements):

☐ Yes

☐ No

Explanatory document (if "Yes" is selected):

☐ Yes

☐ No



+ Profit after corporate income tax in the statement of business results for the reporting period changes by 10% or more compared to the same period of the previous year:

☐ Yes

☒ No

Explanatory document (if “Yes” is selected):

☐ Yes

☐ No

+ Profit after tax for the reporting period shows a loss, or changes from profit in the same period of the previous year to loss in the current period, or vice versa:

☐ Yes

☒ No

Explanatory document (if “Yes” is selected):

☐ Yes

☐ No

This information was disclosed on the Company’s website on October 22, 2026, at the following link: <https://www.pecc3.com.vn/quan-he-co-dong/bao-cao-tai-chinh/>

3. Report on transactions with a value of 35% or more of total assets in 2026: None.

In case the listed organization has any transactions subject to reporting, the following details shall be fully disclosed:

- Description of the transaction:
- Ratio of the transaction value to the Company’s total assets (%) *(based on the most recent annual financial statements)*:
- Date of completion of the transaction:



We hereby certify that the information disclosed above is true and correct, and we take full legal responsibility for the contents of this disclosure.

**Attached documents:**

- Financial Statements for Q3 2026.

**Organization representative**

Person authorized to disclose information



**Phạm Trần Quốc Việt**

VIETNAM ELECTRICITY  
POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 3



# FINANCIAL STATEMENTS

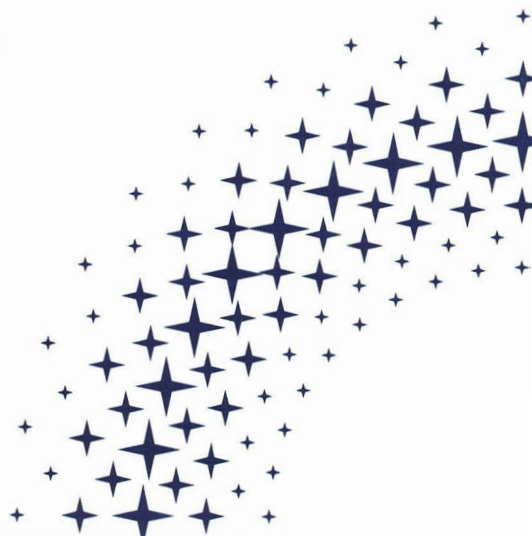
Quarter 3, 2026

*Ho Chi Minh City*  
*10/2026*



**EVNPECC3**

CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG ĐIỆN 3



**COMBINED BALANCE SHEET**  
**Quarter 3, 2026**

| ASSETS                                                          | Codes      | Notes | Closing balance        | Opening balance        |
|-----------------------------------------------------------------|------------|-------|------------------------|------------------------|
| <b>A. CURRENT ASSETS</b>                                        | <b>100</b> |       | <b>192,140,608,826</b> | <b>175,993,011,357</b> |
| <b>I. Cash and cash equivalents</b>                             | <b>110</b> | 4     | <b>46,098,375,087</b>  | <b>24,456,232,360</b>  |
| 1. Cash                                                         | 111        |       | 38,593,109,531         | 15,916,232,360         |
| 2. Cash equivalents                                             | 112        |       | 7,505,265,556          | 8,540,000,000          |
| <b>II. Short-term financial investments</b>                     | <b>120</b> | 5     | <b>220,790,000</b>     | <b>220,790,000</b>     |
| 1. Trading securities                                           | 121        |       | 220,790,000            | 220,790,000            |
| 2. Provision for devaluation of trading securities (*)          | 122        |       | -                      | -                      |
| 3. Short-term held-to-maturity investments                      | 123        |       | -                      | -                      |
| 4. Provision for short-term held-to-maturity investments (*)    | 124        |       | -                      | -                      |
| 5. Other short-term investments                                 | 125        |       | -                      | -                      |
| 6. Provision for impairment of other short-term investments (*) | 126        |       | -                      | -                      |
| <b>III. Short-term receivables</b>                              | <b>130</b> |       | <b>93,260,348,220</b>  | <b>105,940,677,181</b> |
| 1. Short-term trade receivables                                 | 131        | 6     | 105,938,819,199        | 127,648,851,805        |
| 2. Short-term advances to suppliers                             | 132        | 7     | 5,698,209,450          | 3,549,217,721          |
| 3. Short-term inter-company receivables                         | 133        |       | -                      | -                      |
| 4. Receivables under schedule of construction contract          | 134        |       | -                      | -                      |
| 5. Other short-term receivables                                 | 135        | 8     | 15,401,497,457         | 11,500,815,809         |
| 6. Provision for short-term doubtful debts (*)                  | 136        | 9     | (33,778,177,886)       | (36,758,208,154)       |
| 7. Shortage of assets awaiting resolution                       | 137        |       | -                      | -                      |
| <b>IV. Inventories</b>                                          | <b>140</b> | 10    | <b>50,681,668,630</b>  | <b>44,222,481,774</b>  |
| 1. Inventories                                                  | 141        |       | 50,681,668,630         | 44,222,481,774         |
| 2. Provision for devaluation of inventories (*)                 | 142        |       | -                      | -                      |
| <b>V. Short-term biological assett</b>                          | <b>150</b> |       | <b>-</b>               | <b>-</b>               |
| <b>V. Other current assets</b>                                  | <b>160</b> |       | <b>1,879,426,889</b>   | <b>1,152,830,042</b>   |
| 1. Short-term prepayments                                       | 161        | 11    | 1,879,393,037          | 1,152,796,190          |
| 2. VAT deductibles                                              | 162        |       | -                      | -                      |
| 3. Taxes and amounts receivable from the State budget           | 163        | 12    | 33,852                 | 33,852                 |
| 4. Government bonds purchased for resale                        | 164        |       | -                      | -                      |
| 5. Other current assets                                         | 165        |       | -                      | -                      |
| <b>B. NON-CURRENT ASSETS</b>                                    | <b>200</b> |       | <b>119,955,118,889</b> | <b>113,754,234,956</b> |
| <b>I. Long-term receivables</b>                                 | <b>210</b> |       | <b>44,657,866,157</b>  | <b>40,781,607,187</b>  |
| 1. Long-term trade receivables                                  | 211        | 6     | 44,224,866,157         | 40,148,607,187         |
| 2. Long-term repayments to suppliers                            | 212        |       | -                      | -                      |
| 3. Working capital provided to sub-units                        | 213        |       | -                      | -                      |
| 4. Long-term intra-company receivables                          | 214        |       | -                      | -                      |
| 5. Other long-term receivables                                  | 215        | 8     | 433,000,000            | 633,000,000            |
| 6. Long-term allowances for doubtful debts (*)                  | 216        |       | -                      | -                      |
| <b>II. Fixed assets</b>                                         | <b>220</b> |       | <b>13,002,178,871</b>  | <b>13,245,953,475</b>  |
| <b>1. Tangible fixed assets</b>                                 | <b>221</b> | 13    | <b>4,775,270,715</b>   | <b>5,497,772,652</b>   |
| - Cost                                                          | 222        |       | 54,049,404,771         | 53,727,401,586         |
| - Accumulated depreciation (*)                                  | 223        |       | (49,274,134,056)       | (48,229,628,934)       |
| <b>2. Finance lease fixed assets</b>                            | <b>224</b> |       | <b>-</b>               | <b>-</b>               |
| - Historical costs                                              | 225        |       | -                      | -                      |
| - Accumulated depreciation (*)                                  | 226        |       | -                      | -                      |
| <b>3. Intangible fixed assets</b>                               | <b>227</b> | 14    | <b>8,226,908,156</b>   | <b>7,748,180,823</b>   |
| - Historical costs                                              | 228        |       | 21,989,617,026         | 21,284,885,526         |
| - Accumulated depreciation (*)                                  | 229        |       | (13,762,708,870)       | (13,536,704,703)       |
| <b>III. Long-term biological assets</b>                         | <b>230</b> |       | <b>-</b>               | <b>-</b>               |
| <b>IV. Investment properties</b>                                | <b>240</b> |       | <b>-</b>               | <b>-</b>               |
| - Historical costs                                              | 241        |       | -                      | -                      |
| - Accumulated depreciation (*)                                  | 242        |       | -                      | -                      |
| <b>V. Long-term assets in progress</b>                          | <b>250</b> |       | <b>6,152,662,626</b>   | <b>4,039,522,963</b>   |
| 1. Long-term work in progress                                   | 251        |       | -                      | -                      |
| 2. Construction in progress                                     | 252        |       | 6,152,662,626          | 4,039,522,963          |
| <b>VI. Long-term financial investments</b>                      | <b>260</b> | 5     | <b>53,150,000,000</b>  | <b>53,150,000,000</b>  |
| 1. Investments in subsidiaries                                  | 261        |       | -                      | -                      |
| 2. Investments in joint ventures and associates                 | 262        |       | -                      | -                      |
| 3. Equity investments in other entities                         | 263        |       | 53,150,000,000         | 53,150,000,000         |
| 4. Provision for long-term financial investments (*)            | 264        |       | -                      | -                      |
| 5. Long-term held-to-maturity investments                       | 265        |       | -                      | -                      |
| 6. Provision for long-term held-to-maturity investments (*)     | 266        |       | -                      | -                      |
| <b>VII. Other non-current assets</b>                            | <b>270</b> |       | <b>2,992,411,235</b>   | <b>2,537,151,331</b>   |
| 1. Long-term prepayments                                        | 271        | 11    | 2,992,411,235          | 2,537,151,331          |
| 2. Deferred tax assets                                          | 272        |       | -                      | -                      |
| 3. Long-term equipment and spare parts for replacement          | 273        |       | -                      | -                      |
| 4. Other long-term assets                                       | 274        |       | -                      | -                      |
| <b>TOTAL ASSETS (280=100+200)</b>                               | <b>280</b> |       | <b>312,095,727,715</b> | <b>289,747,246,313</b> |

| RESOURCES                                                   | Mã số      | Notes | Closing balance        | Opening balance        |
|-------------------------------------------------------------|------------|-------|------------------------|------------------------|
| <b>C. LIABILITIES</b>                                       | <b>300</b> |       | <b>151,240,935,216</b> | <b>124,311,760,574</b> |
| <b>I. Current liabilities</b>                               | <b>310</b> |       | <b>151,240,935,216</b> | <b>124,311,760,574</b> |
| 1. Short-term trade payables                                | 311        | 15    | 9,909,355,286          | 13,505,769,129         |
| 2. Short-term advances from customers                       | 312        | 16    | 66,022,969,460         | 33,586,695,393         |
| 3. Dividends and profits payable                            | 313        | 17    | 5,663,178,975          | 924,311,375            |
| 4. Short-term taxes and amounts payable to the State budget | 314        | 12    | 3,366,386,655          | 4,004,664,753          |
| 5. Payables to employees                                    | 315        |       | 31,560,767,285         | 48,944,282,600         |
| 6. Short-term accrued expenses                              | 316        | 18    | 6,816,556,192          | 6,055,209,027          |
| 7. Short-term inter-company payables                        | 317        |       | -                      | -                      |
| 8. Payables under schedule of construction contract         | 318        |       | -                      | -                      |
| 9. Short-term unearned revenues                             | 319        |       | -                      | -                      |
| 10. Other short-term payables                               | 320        | 19    | 5,430,093,626          | 10,068,975,230         |
| 11. Short-term loans and obligations under finance leases   | 321        | 20    | 6,804,721,490          | 1,652,600,000          |
| 12. Short-term provisions                                   | 322        |       | -                      | -                      |
| 13. Bonus and welfare funds                                 | 323        |       | 15,666,906,247         | 5,569,253,067          |
| 14. Price stabilization fund                                | 324        | pp    | -                      | -                      |
| 15. Government bonds purchased for resale                   | 325        |       | -                      | -                      |
| <b>II. Long-term liabilities</b>                            | <b>330</b> |       | -                      | -                      |
| 1. Long-term trade payables                                 | 331        |       | -                      | -                      |
| 2. Long-term repayments from customers                      | 332        |       | -                      | -                      |
| 3. Long-term taxes and amounts payable to the State budget  | 333        |       | -                      | -                      |
| 4. Long-term accrued expenses                               | 334        |       | -                      | -                      |
| 5. Intra-company payables for operating capital received    | 335        |       | -                      | -                      |
| 6. Long-term intra-company payables                         | 336        |       | -                      | -                      |
| 7. Long-term unearned revenues                              | 337        |       | -                      | -                      |
| 8. Other long-term payables                                 | 338        |       | -                      | -                      |
| 9. Long-term borrowings and finance lease liabilities       | 339        |       | -                      | -                      |
| 10. Convertible bonds                                       | 340        |       | -                      | -                      |
| 11. Preference shares                                       | 341        |       | -                      | -                      |
| 12. Deferred income tax payables                            | 342        |       | -                      | -                      |
| 13. Long-term provisions                                    | 343        |       | -                      | -                      |
| 14. Science and technology development fund                 | 344        |       | -                      | -                      |
| <b>D. EQUITY</b>                                            | <b>400</b> |       | <b>160,854,792,499</b> | <b>165,435,485,739</b> |
| 1. Owner's contributed capital                              | 411        | 21    | 95,173,030,000         | 95,173,030,000         |
| - Ordinary shares carrying voting rights                    | 411a       |       | 95,173,030,000         | 95,173,030,000         |
| - Preference shares                                         | 411b       |       | -                      | -                      |
| 2. Share premium                                            | 412        |       | -                      | -                      |
| 3. Conversion options on convertible bonds                  | 413        |       | -                      | -                      |
| 4. Other capital                                            | 414        |       | -                      | -                      |
| 5. Treasury shares (*)                                      | 415        |       | (140,000)              | (140,000)              |
| 6. Differences upon asset revaluation                       | 416        |       | -                      | -                      |
| 7. Foreign exchange reserve                                 | 417        |       | -                      | -                      |
| 8. Investment and development fund                          | 418        |       | 47,531,000,000         | 39,056,000,000         |
| 9. Other equity funds                                       | 419        |       | -                      | -                      |
| 10. Retained earnings                                       | 420        |       | 18,150,902,499         | 31,206,595,739         |
| - Retained earnings accumulated to the prior year end       | 420a       |       | 12,586,625,349         | 31,206,595,739         |
| - Retained earnings of the current period                   | 420b       |       | 5,564,277,150          | -                      |
| <b>TOTAL RESOURCES (440=300+400)</b>                        | <b>440</b> |       | <b>312,095,727,715</b> | <b>289,747,246,313</b> |

Prepared



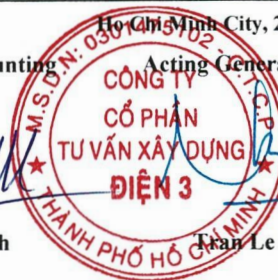
Nguyen Tran Phuong Thuy

Person in Charge of Accounting



Nguyen Ngoc Khanh

Acting General Director



Tran Le Minh

Hồ Chí Minh City, 22 October, 2026

COMBINED INCOME STATEMENT  
From 01/07/2026 to 30/09/2026

| ITEMS                                                                             | Codes | Notes | This quarter   |                 | Cumulative total |                 |
|-----------------------------------------------------------------------------------|-------|-------|----------------|-----------------|------------------|-----------------|
|                                                                                   |       |       | Current year   | Prior year      | Current year     | Prior year      |
| 1. Revenue from goods sold and services rendered                                  | 01    |       | 66,224,382,257 | 114,789,208,563 | 146,625,736,002  | 223,053,176,364 |
| 2. Deductions                                                                     | 02    |       | -              | -               | -                | -               |
| 3. Net revenue from goods sold and services rendered (10 = 01 - 02)               | 10    | 22    | 66,224,382,257 | 114,789,208,563 | 146,625,736,002  | 223,053,176,364 |
| 4. Cost of goods sold and services rendered                                       | 11    | 23    | 52,317,900,637 | 90,715,244,590  | 106,047,191,232  | 163,970,003,835 |
| 5. Gross profit from goods sold and services rendered (20 = 10 - 11)              | 20    |       | 13,906,481,620 | 24,073,963,973  | 40,578,544,770   | 59,083,172,529  |
| 6. Gains or losses arising from the retirement or disposal of investment property | 21    |       | -              | -               | -                | -               |
| 7. Financial income                                                               | 22    | 25    | 5,219,249,300  | 5,593,203,989   | 10,928,234,409   | 13,606,754,190  |
| 8. Financial expenses                                                             | 23    | 26    | 930,625,022    | 544,507,047     | 2,152,986,438    | 2,207,556,041   |
| - In which: Interest expenses                                                     | 24    |       | 166,906,351    | 308,718,373     | 436,789,970      | 808,328,929     |
| 9. Selling expenses                                                               | 25    | 27    | 958,641,975    | 3,672,993,210   | 8,724,218,904    | 14,445,680,892  |
| 10. General and administration expenses                                           | 26    | 27    | 11,249,166,159 | 18,899,981,551  | 27,655,830,404   | 42,137,321,870  |
| 11. Net profits from operating activities {30=20+21+22-(23+25+26)}                | 30    |       | 5,987,297,764  | 6,549,686,154   | 12,973,743,433   | 13,899,367,916  |
| 12. Other income                                                                  | 31    |       | 50,300,782     | 90,002,800      | 67,937,144       | 238,716,605     |
| 13. Other expenses                                                                | 32    |       | 10,863,736     | 422,978         | 47,503,624       | 124,492,643     |
| 14. Profit from other activities (40 = 31 - 32)                                   | 40    |       | 39,437,046     | 89,579,822      | 20,433,520       | 114,223,962     |
| 15. Accounting profit before tax (50 = 30 + 40)                                   | 50    |       | 6,026,734,810  | 6,639,265,976   | 12,994,176,953   | 14,013,591,878  |
| 16. Current corporate income tax expense                                          | 51    | 28    | 462,457,660    | 817,020,836     | 1,046,225,693    | 1,977,037,257   |
| 17. Deferred corporate tax (income)/expense                                       | 52    |       | -              | -               | -                | -               |
| 18. Net profit after corporate income tax (60 = 50 - 51 - 52)                     | 60    |       | 5,564,277,150  | 5,822,245,140   | 11,947,951,260   | 12,036,554,621  |
| 19. Basic earnings per share (*)                                                  | 70    | 29    | 585            | 612             | 1,255            | 1,265           |
| 20. Diluted earnings per share (*)                                                | 71    |       | -              | -               | -                | -               |

Prepared by  
  
Nguyen Tran Phuong Thuy

Person in Charge of Accounting  
  
Nguyen Ngoc Khanh

Acting General Director  
  
Tran Le Minh

Ho Chi Minh City, 22 October, 2026

Stamp: CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG ĐIỆN 3, THÀNH PHỐ HỒ CHÍ MINH, M.S.O.N: 0301475102

## COMBINED CASH FLOW STATEMENT

(Prepared using the indirect method)

From 01/07/2026 to 30/09/2026

| ITEMS                                                                                               | Codes | Notes | Current year     | Prior year       |
|-----------------------------------------------------------------------------------------------------|-------|-------|------------------|------------------|
| <b>I. Cash flows from operating activities</b>                                                      |       |       | -                | -                |
| 1. Profit before tax                                                                                | 01    |       | 12,994,176,953   | 14,013,591,878   |
| 2. Adjustments for                                                                                  |       |       | -                | -                |
| - Depreciation and amortisation                                                                     | 02    |       | 1,270,509,289    | 1,800,302,672    |
| - Provisions                                                                                        | 03    |       | (2,980,030,268)  | 2,226,706,103    |
| - Foreign exchange gain, loss arising from translating foreign currency items                       | 04    |       | 29,708,205       | (24,983,669)     |
| - Gain, loss from investing activities                                                              | 05    |       | (3,198,912)      | (2,370,329)      |
| - Interest expenses                                                                                 | 06    |       | 436,789,970      | 808,328,929      |
| - Other adjustments                                                                                 |       |       | -                | -                |
| 3. Operating profit before movements in working capital                                             | 08    |       | 11,747,955,237   | 18,821,575,584   |
| - Increase, decrease in receivables                                                                 | 09    |       | 44,586,319,305   | (32,938,389,278) |
| - Increase, decrease in inventories                                                                 | 10    |       | (6,459,186,856)  | (4,243,846,815)  |
| - Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable) | 11    |       | (21,130,607,279) | 46,001,200,078   |
| - Increase, decrease in prepayments                                                                 | 12    |       | (1,181,856,751)  | (1,094,544,108)  |
| - Increase, decrease in trading securities                                                          |       |       | -                | -                |
| - Interest paid                                                                                     | 14    |       | -                | -                |
| - Corporate income tax paid                                                                         | 15    |       | (577,346,149)    | (600,000,000)    |
| - Other cash inflows                                                                                | 16    |       | -                | 146,549,000      |
| - Other cash outflows                                                                               | 17    |       | (1,321,460,000)  | (1,993,913,000)  |
| Net cash flow generated by/(used in) operating activities                                           | 20    |       | 25,663,817,507   | 24,098,631,461   |
| <b>II. Cash flows from investing activities</b>                                                     |       |       | -                | -                |
| 1. Acquisition and construction of fixed assets                                                     | 21    |       | (3,317,838,476)  | (2,530,634,000)  |
| 2. Proceeds from sale, disposal of fixed assets                                                     | 22    |       | -                | -                |
| 3. Expenditures on loans and purchase of debt instruments from other entities                       | 23    |       | -                | -                |
| 4. Proceeds from lending or repurchase of debt instruments from other entities                      | 24    |       | -                | -                |
| 5. Expenditures on equity investments in other entities                                             | 25    |       | (753,491,565)    | -                |
| 6. Proceeds from equity investment in other entities                                                | 26    |       | -                | -                |
| 7. Proceeds from interests, dividends and distributed profits                                       | 27    |       | 10,553,475,692   | 13,097,388,580   |
| Net cash flow generated by/(used in) investing activities                                           | 30    |       | 6,482,145,651    | 10,566,754,580   |
| <b>III. Cash flows from financing activities</b>                                                    |       |       | -                | -                |
| 1. Proceeds from contributed capital                                                                | 31    |       | -                | -                |
| 2. Repayment of contributed capital and repurchase of stock issued                                  | 32    |       | -                | -                |
| 3. Proceeds from borrowings                                                                         | 33    |       | -                | -                |
| 4. Repayment of borrowings                                                                          | 34    |       | (10,503,820,431) | (31,574,126,648) |
| 5. Repayment of financial principal                                                                 | 35    |       | -                | -                |
| 6. Dividends and profits paid to owners                                                             | 36    |       | -                | (65,365,700)     |
| Net cash flow generated by/(used in) financing activities                                           | 40    |       | (10,503,820,431) | (31,639,492,348) |
| Net cash flow during the year (50=20+30+40)                                                         | 50    |       | 21,642,142,727   | 3,025,893,693    |
| Cash and cash equivalents at the beginning of the year                                              | 60    |       | 24,456,232,360   | 38,941,438,605   |
| Effects of changes in foreign exchange rates                                                        | 61    |       | -                | -                |
| Cash and cash equivalents at the end of the year (70=50+60+61)                                      | 70    |       | 46,098,375,087   | 41,967,332,298   |

Prepared by



Nguyen Tran Phuong Thuy

Person in Charge of Accounting



Nguyen Ngoc Khanh

Ho Chi Minh City, 22 October, 2026

Acting General Director




Tran Le Minh

## NOTES TO THE COMBINED FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION

#### Structure of ownership

Power Engineering Consulting Joint Stock Company 3 (the “Company”) is an equitized enterprise from Power Engineering Consulting Company 3 under the Decision No. 335/QĐ-BCN dated 26 January 2007 of the Minister of Industry (now Ministry of Industry and Trade). At present, the Company operates under the first Business Registration Certificate No. 0301475102 dated 17 November 2007 issued by the Department of Planning and Investment of Ho Chi Minh City and the 17th amendment dated 03 July 2026.

Charter capital of the Company is: VND 95,173,030,000, divided into 9,517,303 shares with the par value of VND 10,000/share.

On 01 December 2009, the Company officially listed its shares on the stock market at Hanoi Stock Exchange with the stock code TV3.

The number of employees of the Company as at 30 September 2026 was 393.

#### Operating industries and principal activities

The Company’s operating industries and principal activities include:

- Architectural activities and related technical consulting. Details: Construction quality inspection; certification of eligibility for bearing safety and certification of construction quality conformity. Geodetic survey and cadastral map drawing. Planning for electricity investment and development projects. Preparation of reports on investment and investment projects; Preparation of bidding documents for power plant projects (hydro-thermal power-source and power grid), civil and industrial construction projects, renewable energy projects (wind energy, solar energy, biogas, geothermal) power transmission line and substation projects. Preparation of total project cost estimate. Management of investment projects in the construction of power sources and power grids, testing of soil, rock, sand, water, concrete structure, steel and building material samples. Testing and acceptance of hydro-thermal power plants, power transmission lines, substation projects, and construction works. Concrete injection, foundation treatment of construction works. Construction geological survey, construction topographical survey design. Design of electrical works (power plants, transmission lines, substations); Design of irrigation works (dams, tunnels, culverts, irrigation canals, riverbank protection works). Master plan design of construction works; Architectural design of civil and industrial works; Structural design of civil and industrial works. Supervision of irrigation and hydroelectric construction. Supervision of civil and industrial construction. Supervision of geological survey works. Supervision of electrical installation for industrial works. Supervision of electrical work and electrical equipment for transmission lines and substations. Project management consultancy. Design of communication systems for civil and industrial works. Verification of project design. Documentation consulting: compensation for site clearance, relocation, resettlement of power sources, power grids and other construction works. Design and construction of technical infrastructure works. Design of road works. Supervision of road work construction. Supervision of route supply and drainage construction and completion. Supervision of road work construction and completion. Supervision of road-bridge traffic work construction and completion. Supervision of construction and completion: Technical infrastructures;
- Other uncategorized professional, scientific and technological activities. Details: Environmental impact assessment documentation;
- Construction of other civil engineering works. Details: Investment in construction and business of power sources, civil, industrial, traffic, irrigation, hydroelectric projects;
- Preparation of surface. Details: Exploration drilling, testing and sampling for measurement of physical and geological indicators;

- Technical testing and analysis. Details: Quality control of works. Mechanical strength testing of concrete, structure, and building materials. Waterproofing injection, reinforcement and treatment of construction work foundation;
- Trading in real estate, land use rights under ownership, use, or lease. Details: Trading in real estate;
- Uncategorized manufacture of other metal products. Details: Fabrication and installation of domestic and industrial electrical equipment (except for mechanical processing, waste recycling, electroplating).

### **Normal production and business cycle**

The Company's normal production and business cycle is carried out for a period of 12 months or less.

### **Company's structure**

*Affiliated units which have no legal person status and dependent accounting are as follows:*

| <b>Name</b>                                    | <b>Address</b>                                                                     | <b>Principal activity</b>       |
|------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------|
| Central Branch                                 | 23/10 Street, Tay Cau Dua Residential Area, Tay Nha Trang Ward, Khanh Hoa Province | Consultancy, survey, and design |
| Electricity Survey and Construction Enterprise | No. 32 Ngo Thoi Nhiem Street, Xuan Hoa Ward, Ho Chi Minh City                      | Consultancy, survey, and design |

## **2. FINANCIAL YEAR, APPLIED ACCOUNTING STANDARDS AND REGIME**

### **Financial year**

The Company's financial year begins on 01 January and ends on 31 December.

### **Applied accounting regime**

The Company applied Vietnamese Accounting Standards, accounting regime for enterprises in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of combined financial statements.

### **Declaration of compliance with accounting standard and accounting regime**

The Board of General Directors ensures to comply with the requirements of Vietnamese Accounting Standards, accounting regime for enterprises in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation of combined financial statements.

The accompanying combined financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

### **Disclosure of information comparability in the combined financial statements**

The corresponding figures of the prior year are comparable with those of the current year.

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Accounting convention**

The combined financial statements are prepared on an accrual basis (except for information relating to cash flows).

Affiliated units have their own accounting work and dependent accounting. The Company's combined financial statements are prepared based on the combination of financial statements of affiliated units. Revenue and balances between affiliates are eliminated when preparing the combined financial statements.

The accompanying combined financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of combined financial statements.

The significant accounting policies, which have been adopted by the Company in the preparation of these combined financial statements, are as follows:

#### **Estimates**

The preparation of combined financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of the combined financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the Board of General Directors' best knowledge, actual results may differ from those estimates.

#### **Evaluation and recognition at fair value**

The Law on Accounting came into effect from 01 January 2017, which included regulations on evaluation and recognition at fair value. However, there is no specific instruction for this matter; therefore, the Board of General Directors has considered and applied as follows:

- a) Financial instruments are recognized and revaluated at fair value based on historical cost less provisions (if any) in accordance with current regulations.*
- b) Monetary items denominated in foreign currencies shall be evaluated based on the actual exchange rates;*
- c) For assets and liabilities (except items a and b as mentioned above), the Company does not have any basis to determine the reliable value; therefore, the Company records at historical cost.*

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, demand deposits and deposits with the term of less than 03 months.

#### **Financial investments**

##### ***Trading securities***

Trading securities are those the Company holds for trading purpose. Trading securities are recognised from the date the Company obtains the ownership of those securities and initially measured at the fair value of payments made at the transaction date plus directly attributable transaction costs.

In subsequent periods, investments in trading securities are measured at cost less provision for impairment of such investments.

Provision for impairment of trading securities is made for each type of securities which are traded on the market and its market price is lower than the original price. To determine the fair value of trading securities listed on the securities market or traded on UPCOM, the fair value of securities is the closing price at the balance sheet date. If there is no transactions on the securities market or UPCOM at the balance sheet date, the fair value of the securities is the closing price at the day before the balance sheet date.

The change of provision for impairment of trading securities at the balance sheet date is recognized in financial expenses.

### ***Equity investments in other entities***

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less provision for impairment.

Provision of loss for equity investment in other entities as follows:

- For investments in listed shares or the fair value of a defined investment, provision is made based on the market value of the shares.
- For an investment that does not have a fair value at the reporting date, provision is made based on the investee's losses at the rate by the difference between the actual contributed capital of the parties at other unit and owner's equity multiplied by the ratio of capital contribution of the Company to the total actual contributed capital of the parties at other units.

### **Receivables**

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

### **Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method and is recorded using the perpetual method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

### **Prepayments**

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods, including:

Tools and supplies: Tools and supplies which have been used are allocated into expenses using the straight-line method no more than 03years.

Other prepayments: Other prepayments which have been recorded at cost are allocated into expenses using the straight-line method no more than 03 years.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

|                                | <u>Estimated useful lives</u> |
|--------------------------------|-------------------------------|
| Buildings and structures       | 12 - 25                       |
| Machinery and equipment        | 05 - 06                       |
| Motor vehicles and conveyances | 06 - 10                       |
| Management equipment           | 03 - 05                       |

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the combined income statement.

### **Intangible assets and amortisation**

#### ***Land use rights***

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. Land use rights are amortised using the straight-line method over the duration of the land use right. Land use right with indefinite term is not amortised.

#### ***Computer software***

Computer software is initially stated at cost and is amortized using the straight-line method over its estimated useful lives.

### **Payables and accrued expenses**

Payables and accrued expenses are recognized for future amounts payable related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

The classification of payables into trade payables, accrued expenses, and other payables are made on the following principles:

- Trade payables reflect payables arising from purchases of goods, services, assets and sellers are independent units to Company.
- Accrued expenses reflect amounts payable for goods or services received from the seller or provided to the buyer but not be paid due to lack of invoices or incomplete accounting records and documents, payments to employees for leave and prepaid production and business expenses.
- Internal payables reflect the amounts payable between the Company and its dependent accounting units without legal personality.
- Other payables reflect non-trade payables and does not relate to the purchase, sale or supply of goods or services.

## **Dividends and profits payable**

Dividends and profits payable reflect the settlement status of dividend and profit obligations owed to the Company's shareholders and contributing members. These payables are recognized when the Company is legally obligated and no longer has the right to refuse the payment to its shareholders and contributing members. The distribution of dividends and profits is carried out in accordance with the Resolution of the Annual General Meeting of Shareholders.

## **Equity**

Owner's contributed capital is reflected as the actual charter capital contributed by the shareholders.

The distribution of profits of the Company is made in accordance with the Resolution of the Annual General Meeting of Shareholders, the provisions of the Regulation on financial management of the Company.

## **Revenue recognition**

Revenue is recognized when the Company is capable of receiving economic benefits that can be reliably determined. Revenue is determined at the fair value of the amounts received or to be received after deducting trade discounts, sales rebates and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on an accrual basis, by reference to the principal outstanding and at the applicable interest rate.

## **Foreign currencies**

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the balance sheet date are retranslated at the exchange rates on the same date. Exchange differences arising from the translation of these accounts are recognised in the combined income statement. Unrealised exchange gains as at the balance sheet date are not treated as part of distributable profit to shareholders.

## **Borrowing costs**

Borrowing costs are recognised in the combined income statement in the year when incurred.

## **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the combined income statement because it excludes items of income or

expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the combined financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

### **Related parties**

Parties are considered to be related when one party has ability to control another or has significant influence in making decisions related to financial and operational policies. Parties are also considered as related parties when they bear the same control and significant influence.

When considering the relationship of related parties, it is more focused on the nature of the relationship than the legal form.

#### **Related parties**

Vietnam Electricity

VP INVEST Company Limited

Ms. Bui Thi Kim Yen

Subsidiaries, associates, affiliated units of Vietnam Electricity and member units

Board of Directors, Board of General Directors, Board of Supervisors, and Chief Accountant

#### **Relationship**

Major shareholder

Major shareholder

Major shareholder

Related parties of major shareholder

Key management

#### 4. CASH AND CASH EQUIVALENTS

|                      | <b>Closing balance<br/>VND</b> | <b>Opening balance<br/>VND</b> |
|----------------------|--------------------------------|--------------------------------|
| Cash on hand         | 297,827,870                    | 342,088,197                    |
| Bank demand deposits | 38,295,281,661                 | 15,574,144,163                 |
| Cash equivalents     | 7,505,265,556                  | 8,540,000,000                  |
| <b>Total</b>         | <b>46,098,375,087</b>          | <b>24,456,232,360</b>          |

#### 5. FINANCIAL INVESTMENTS

|                                                | <b>Closing balance</b> |                           |                          | <b>Opening balance</b> |                           |                          |
|------------------------------------------------|------------------------|---------------------------|--------------------------|------------------------|---------------------------|--------------------------|
|                                                | <b>Cost<br/>VND</b>    | <b>Fair value<br/>VND</b> | <b>Provision<br/>VND</b> | <b>Cost<br/>VND</b>    | <b>Fair value<br/>VND</b> | <b>Provision<br/>VND</b> |
| <b>a) Trading securities</b>                   | <b>220,790,000</b>     | <b>1,515,135,350</b>      | <b>-</b>                 | <b>220,790,000</b>     | <b>1,580,018,400</b>      | <b>-</b>                 |
| Central Hydropower Joint Stock Company         | 220,790,000            | 1,515,135,350             | -                        | 220,790,000            | 1,580,018,400             | -                        |
| <b>b) Equity investments in other entities</b> | <b>53,150,000,000</b>  | <b>6,268,500,000</b>      | <b>-</b>                 | <b>53,150,000,000</b>  | <b>8,284,500,000</b>      | <b>-</b>                 |
| EVN International Joint Stock Company          | 3,150,000,000          | 6,268,500,000             | -                        | 3,150,000,000          | 8,284,500,000             | -                        |
| Thuan Binh Wind Power Joint Stock Company      | 50,000,000,000         | -                         | -                        | 50,000,000,000         | -                         | -                        |
| <b>Total</b>                                   | <b>53,370,790,000</b>  | <b>7,783,635,350</b>      | <b>-</b>                 | <b>53,370,790,000</b>  | <b>9,864,518,400</b>      | <b>-</b>                 |

## 6. TRADE RECEIVABLES

|                                                      | <b>Closing balance<br/>VND</b> | <b>Opening balance<br/>VND</b> |
|------------------------------------------------------|--------------------------------|--------------------------------|
| <b>a) Short-term</b>                                 | <b>105,938,819,199</b>         | <b>127,648,851,805</b>         |
| <b>a1) Related parties</b>                           | <b>80,299,129,277</b>          | <b>96,393,357,105</b>          |
| Southern Vietnam Power Projects Management Board     | 21,070,193,558                 | 18,311,117,101                 |
| Song Bung 2 Hydro Power Project Management Board     | 19,438,996,564                 | 19,437,236,964                 |
| Southern Power Project Management Board              | 6,954,969,046                  | 5,495,145,092                  |
| The Central Vietnam Power Projects Management Board  | 6,388,922,202                  | 4,805,512,830                  |
| Other related parties                                | 26,446,047,907                 | 48,344,345,118                 |
| <b>a2) Others</b>                                    | <b>25,639,689,922</b>          | <b>31,255,494,700</b>          |
| Nam Neun 1 Hydropower Sole Co.,Ltd                   | 14,771,374,011                 | 16,131,051,294                 |
| Others                                               | 10,868,315,911                 | 15,124,443,406                 |
| <b>b) Long-term</b>                                  | <b>44,224,866,157</b>          | <b>40,148,607,187</b>          |
| <b>b1) Related parties</b>                           | <b>30,385,212,694</b>          | <b>26,024,457,800</b>          |
| The Central Vietnam Power Projects Management Board  | 9,645,677,303                  | 8,071,547,943                  |
| Southern Vietnam Power Projects Management Board     | 6,522,672,454                  | 3,798,884,485                  |
| The Northern Vietnam Power Projects Management Board | 5,244,725,660                  | 4,812,560,257                  |
| Other related parties                                | 8,972,137,277                  | 9,341,465,115                  |
| <b>b2) Others</b>                                    | <b>13,839,653,463</b>          | <b>14,124,149,387</b>          |
| Others                                               | 13,839,653,463                 | 14,124,149,387                 |
| <b>Total</b>                                         | <b><u>150,163,685,356</u></b>  | <b><u>167,797,458,992</u></b>  |

## 7. SHORT-TERM ADVANCES TO SUPPLIERS

|                                                 | Closing balance      |                              | Opening balance      |                              |
|-------------------------------------------------|----------------------|------------------------------|----------------------|------------------------------|
|                                                 | Amount<br>VND        | Recoverable<br>amount<br>VND | Amount<br>VND        | Recoverable<br>amount<br>VND |
| ITEKO Technology Joint Stock Company            | 932,045,454          | 932,045,454                  | 862,045,454          | 862,045,454                  |
| Prime Homes Construction Joint Stock Company    | 912,738,138          | 912,738,138                  | -                    | -                            |
| 24H Geodetic Mapping Technology Company limited | 662,000,000          | 662,000,000                  | 662,000,000          | 662,000,000                  |
| Others                                          | 3,191,425,858        | 3,191,425,858                | 2,025,172,267        | 2,025,172,267                |
| <b>Total</b>                                    | <b>5,698,209,450</b> | <b>5,698,209,450</b>         | <b>3,549,217,721</b> | <b>3,549,217,721</b>         |

## 8. OTHER RECEIVABLES

|                       | Closing balance       |                  | Opening balance       |                  |
|-----------------------|-----------------------|------------------|-----------------------|------------------|
|                       | Value<br>VND          | Provision<br>VND | Value<br>VND          | Provision<br>VND |
| <b>a) Short-term</b>  | <b>15,401,497,457</b> | <b>-</b>         | <b>11,500,815,809</b> | <b>-</b>         |
| Advances to employees | 14,882,108,346        | -                | 10,579,358,524        | -                |
| Others                | 519,389,111           | -                | 921,457,285           | -                |
| <b>b) Long-term</b>   | <b>433,000,000</b>    | <b>-</b>         | <b>633,000,000</b>    | <b>-</b>         |
| Deposits              | 433,000,000           | -                | 633,000,000           | -                |
| <b>Total</b>          | <b>15,834,497,457</b> | <b>-</b>         | <b>12,133,815,809</b> | <b>-</b>         |

**9. PROVISION FOR SHORT-TERM DOUBTFUL DEBTS**

|                                                     | Closing balance       |                       |                         | Opening balance       |                       |                         |
|-----------------------------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|
|                                                     | Cost<br>VND           | Recoverable<br>amount | Provision<br>VND        | Cost<br>VND           | Recoverable<br>amount | Provision<br>VND        |
| <b>a) Related parties</b>                           | <b>21,572,782,210</b> | <b>423,418,061</b>    | <b>(21,149,364,149)</b> | <b>25,461,624,837</b> | <b>210,209,488</b>    | <b>(25,251,415,349)</b> |
| Song Bung 2 Hydro Power<br>Project Management Board | 19,438,996,564        | -                     | (19,438,996,564)        | 19,437,236,964        | -                     | (19,437,236,964)        |
| Other related parties                               | 2,133,785,646         | 423,418,061           | (1,710,367,585)         | 6,024,387,873         | 210,209,488           | (5,814,178,385)         |
| <b>b) Others</b>                                    | <b>17,548,538,597</b> | <b>4,919,724,860</b>  | <b>(12,628,813,737)</b> | <b>11,642,465,665</b> | <b>135,672,860</b>    | <b>(11,506,792,805)</b> |
| Hiep Phuoc Power Co.,<br>Ltd                        | 7,038,527,272         | -                     | (7,038,527,272)         | 7,038,527,272         | -                     | (7,038,527,272)         |
| Others                                              | 10,510,011,325        | 4,919,724,860         | (5,590,286,465)         | 4,603,938,393         | 135,672,860           | (4,468,265,533)         |
| <b>Total</b>                                        | <b>39,121,320,807</b> | <b>5,343,142,921</b>  | <b>(33,778,177,886)</b> | <b>37,104,090,502</b> | <b>345,882,348</b>    | <b>(36,758,208,154)</b> |

**10. INVENTORIES**

|                    | Closing balance       |                  | Opening balance       |                  |
|--------------------|-----------------------|------------------|-----------------------|------------------|
|                    | Cost<br>VND           | Provision<br>VND | Cost<br>VND           | Provision<br>VND |
| Raw materials      | 108,079,027           | -                | 80,580,449            | -                |
| Tools and supplies | 4,977,277             | -                | 980,066               | -                |
| Work in progress   | 50,568,612,326        | -                | 44,140,921,259        | -                |
| <b>Total</b>       | <b>50,681,668,630</b> | <b>-</b>         | <b>44,222,481,774</b> | <b>-</b>         |

# 11. PREPAYMENTS

|                                    | Closing balance<br>VND | Opening balance<br>VND |
|------------------------------------|------------------------|------------------------|
| <b>a) Short-term</b>               | <b>1,879,393,037</b>   | <b>1,152,796,190</b>   |
| Tools and supplies for consumption | 22,811,631             | 464,031,969            |
| Software expenses                  | 1,856,581,406          | 688,764,221            |
| <b>b) Long-term</b>                | <b>2,992,411,235</b>   | <b>2,537,151,331</b>   |
| Tools and supplies for consumption | 2,704,743,659          | 2,176,698,850          |
| Software expenses                  | 287,667,576            | 360,452,481            |
| <b>Total</b>                       | <b>4,871,804,272</b>   | <b>3,689,947,521</b>   |

# 12. TAXES AND AMOUNTS RECEIVABLE FROM/PAYABLE TO THE STATE BUDGET

|                      | Opening<br>balance<br>VND | Receivable/<br>Payable during<br>the year<br>VND | Received/ Paid<br>during the year<br>VND | Closing balance<br>VND |
|----------------------|---------------------------|--------------------------------------------------|------------------------------------------|------------------------|
| Value added tax      | 3,191,992,460             | 15,597,495,054                                   | 17,075,227,851                           | 1,714,259,663          |
| Corporate income tax | 779,968,798               | 1,046,225,693                                    | 995,338,876                              | 830,855,615            |
| Personal income tax  | 32,703,495                | 5,854,174,440                                    | 5,065,606,558                            | 821,271,377            |
| Other taxes and fees | (33,852)                  | 115,491,048                                      | 115,491,048                              | (33,852)               |
| <b>Total</b>         | <b>4,004,630,901</b>      | <b>22,613,386,235</b>                            | <b>23,251,664,333</b>                    | <b>3,366,352,803</b>   |

### 13. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

|                                       | Buildings and<br>structures<br>VND | Machinery and<br>equipment<br>VND | Motor vehicles<br>and conveyances<br>VND | Management<br>equipment<br>VND | Total<br>VND          |
|---------------------------------------|------------------------------------|-----------------------------------|------------------------------------------|--------------------------------|-----------------------|
| <b>COST</b>                           |                                    |                                   |                                          |                                |                       |
| <b>Opening balance</b>                | <b>13,196,031,024</b>              | <b>14,461,022,077</b>             | <b>17,039,068,306</b>                    | <b>9,031,280,179</b>           | <b>53,727,401,586</b> |
| - Purchase during the fiscal year     | -                                  | 187,003,185                       | -                                        | 135,000,000                    | 322,003,185           |
| - Other increases (i)                 | -                                  | -                                 | 992,742,273                              | -                              | 992,742,273           |
| - Liquidation or transfer             | -                                  | -                                 | -                                        | -                              | -                     |
| - Other decreases (i)                 | -                                  | -                                 | 992,742,273                              | -                              | 992,742,273           |
| <b>Closing balance</b>                | <b>13,196,031,024</b>              | <b>14,648,025,262</b>             | <b>17,039,068,306</b>                    | <b>9,166,280,179</b>           | <b>54,049,404,771</b> |
| <b>ACCUMULATED DEPRECIATION</b>       |                                    |                                   |                                          |                                |                       |
| <b>Opening balance</b>                | <b>11,353,096,539</b>              | <b>13,611,107,676</b>             | <b>14,584,156,549</b>                    | <b>8,681,268,170</b>           | <b>48,229,628,934</b> |
| - Depreciation during the fiscal year | 457,302,933                        | 132,007,252                       | 352,556,343                              | 167,753,945                    | 1,109,620,473         |
| - Liquidation or transfer             | -                                  | -                                 | -                                        | -                              | -                     |
| - Other decreases (i)                 | -                                  | -                                 | 65,115,351                               | -                              | 65,115,351            |
| <b>Closing balance</b>                | <b>11,810,399,472</b>              | <b>13,743,114,928</b>             | <b>14,871,597,541</b>                    | <b>8,849,022,115</b>           | <b>49,274,134,056</b> |
| <b>NET BOOK VALUE</b>                 |                                    |                                   |                                          |                                |                       |
| <b>Opening balance</b>                | <b>1,842,934,485</b>               | <b>849,914,401</b>                | <b>2,454,911,757</b>                     | <b>350,012,009</b>             | <b>5,497,772,652</b>  |
| <b>Closing balance</b>                | <b>1,385,631,552</b>               | <b>904,910,334</b>                | <b>2,167,470,765</b>                     | <b>317,258,064</b>             | <b>4,775,270,715</b>  |

(i) The Company transferred fixed assets internally pursuant to Decision No. 2898/QĐ-TVĐ3-KT dated 10 July 2026.

The cost of tangible fixed assets as at 30 September 2026 includes VND 36,059,552,530 VND of assets which have been fully depreciated but are still in use.



#### 14. INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

|                                       | Land use rights<br>VND | Computer<br>software<br>VND | Total<br>VND          |
|---------------------------------------|------------------------|-----------------------------|-----------------------|
| <b>COST</b>                           |                        |                             |                       |
| <b>Opening balance</b>                | <b>10,257,146,572</b>  | <b>11,027,738,954</b>       | <b>21,284,885,526</b> |
| - Purchase during the fiscal year     | -                      | 64,759,500                  | 64,759,500            |
| - Transfers from CIP to fixed assets  | -                      | 639,972,000                 | 639,972,000           |
| - Liquidation or transfer             | -                      | -                           | -                     |
| <b>Closing balance</b>                | <b>10,257,146,572</b>  | <b>11,732,470,454</b>       | <b>21,989,617,026</b> |
| <b>ACCUMULATED AMORTISATION</b>       |                        |                             |                       |
| <b>Opening balance</b>                | <b>2,551,625,253</b>   | <b>10,985,079,450</b>       | <b>13,536,704,703</b> |
| - Depreciation during the fiscal year | 129,334,572            | 96,669,595                  | 226,004,167           |
| - Liquidation or transfer             | -                      | -                           | -                     |
| <b>Closing balance</b>                | <b>2,680,959,825</b>   | <b>11,081,749,045</b>       | <b>13,762,708,870</b> |
| <b>NET BOOK VALUE</b>                 |                        |                             |                       |
| <b>Opening balance</b>                | <b>7,705,521,319</b>   | <b>42,659,504</b>           | <b>7,748,180,823</b>  |
| <b>Closing balance</b>                | <b>7,576,186,747</b>   | <b>650,721,409</b>          | <b>8,226,908,156</b>  |

The cost of intangible fixed assets as at 30 September 2026 includes VND 10,947,738,954 VND of assets which have been fully amortised but are still in use.

Details of intangible fixed assets currently in use with a cost representing 10% or more of the total cost of intangible fixed assets are as follows:

|                                                                      | Cost          | Accumulated<br>depreciation | Net book value |
|----------------------------------------------------------------------|---------------|-----------------------------|----------------|
| Right to use land at lot No. 143, Cat Lai Ward, Ho Chi Minh City     | 3,915,486,280 | 1,580,227,810               | 2,335,258,470  |
| Right to use land at lot No. 20, Vinh Hao Commune, Lam Dong Province | 3,371,968,300 | 749,818,993                 | 2,622,149,307  |

#### 15. SHORT-TERM TRADE PAYABLES

|                                                                       | Closing balance      |                                      | Opening balance       |                                      |
|-----------------------------------------------------------------------|----------------------|--------------------------------------|-----------------------|--------------------------------------|
|                                                                       | Amount<br>VND        | Amount able to<br>be paid off<br>VND | Amount<br>VND         | Amount able to<br>be paid off<br>VND |
| Power Consultant Investment and Construction Joint-Stock Company No.5 | 946,770,498          | 946,770,498                          | 946,770,498           | 946,770,498                          |
| KBC Viet Nam Joint Stock Company                                      | 1,647,265,542        | 1,647,265,542                        | 1,247,478,871         | 1,247,478,871                        |
| Institute of Earth Sciences                                           | 775,000,000          | 775,000,000                          | -                     | -                                    |
| Power Engineering Consulting Joint Stock Company 1                    | 1,376,516,732        | 1,376,516,732                        | 1,376,516,732         | 1,376,516,732                        |
| An Binh 68 Construction Design Consulting Company Limited             | 200,636,754          | 200,636,754                          | 200,636,754           | 200,636,754                          |
| Others                                                                | 4,963,165,760        | 4,963,165,760                        | 9,734,366,274         | 9,734,366,274                        |
| <b>Total</b>                                                          | <b>9,909,355,286</b> | <b>9,909,355,286</b>                 | <b>13,505,769,129</b> | <b>13,505,769,129</b>                |

# 16. SHORT-TERM ADVANCES FROM CUSTOMERS

|                                                     | Closing balance<br>VND | Opening balance<br>VND |
|-----------------------------------------------------|------------------------|------------------------|
| <b>a) Related parties</b>                           | <b>49,340,885,361</b>  | <b>29,582,471,249</b>  |
| Southern Power Project Management Board             | 3,122,037,235          | 5,092,899,235          |
| The Central Vietnam Power Projects Management Board | 6,531,059,969          | 4,217,390,771          |
| Southern Vietnam Power Projects Management Board    | 4,291,958,904          | 8,629,838,042          |
| Other related parties                               | 35,395,829,253         | 11,642,343,201         |
| <b>b) Others</b>                                    | <b>16,682,084,099</b>  | <b>4,004,224,144</b>   |
| Others                                              | 16,682,084,099         | 4,004,224,144          |
| <b>Total</b>                                        | <b>66,022,969,460</b>  | <b>33,586,695,393</b>  |

# 17. DIVIDENDS AND PROFITS PAYABLE

|                               | Closing balance<br>VND | Opening balance<br>VND |
|-------------------------------|------------------------|------------------------|
| Dividends and profits payable | 5,663,178,975          | 924,311,375            |
| <b>Total</b>                  | <b>5,663,178,975</b>   | <b>924,311,375</b>     |

# 18. OTHER SHORT-TERM ACCRUED EXPENSES

|                             | Closing balance<br>VND | Opening balance<br>VND |
|-----------------------------|------------------------|------------------------|
| Accrual of project expenses | 6,816,556,192          | 6,055,209,027          |
| <b>Total</b>                | <b>6,816,556,192</b>   | <b>6,055,209,027</b>   |

# 19. OTHER SHORT-TERM PAYABLES

|                                            | Closing balance<br>VND | Opening balance<br>VND |
|--------------------------------------------|------------------------|------------------------|
| <b>a) Short-term</b>                       |                        |                        |
| Trade union fee                            | 564,609,720            | 709,067,746            |
| Social, health, and unemployment insurance | 482,801,953            | 70,872,737             |
| Payable construction costs                 | 836,433,209            | 1,324,704,832          |
| Payable withholding of PIT                 | 1,521,062,708          | 3,828,532,259          |
| Others                                     | 2,025,186,036          | 4,135,797,656          |
| <b>Total</b>                               | <b>5,430,093,626</b>   | <b>10,068,975,230</b>  |

# 20. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

|                                                                                                     | Opening balance      |                                      | Arising during the year |                       | Closing balance      |                                      |
|-----------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|-------------------------|-----------------------|----------------------|--------------------------------------|
|                                                                                                     | Amount<br>VND        | Amount able to<br>be paid off<br>VND | Increase<br>VND         | Decrease<br>VND       | Amount<br>VND        | Amount able to<br>be paid off<br>VND |
| Joint Stock Commercial Bank<br>for Investment and<br>Development of Vietnam - Ho<br>Chi Minh Branch | 1,652,600,000        | 1,652,600,000                        | 11,690,730,521          | 8,546,575,031         | 4,796,755,490        | 4,796,755,490                        |
| Company's Trade Union<br>Employees                                                                  | -                    | -                                    | -                       | -                     | -                    | -                                    |
|                                                                                                     | -                    | -                                    | 4,103,139,000           | 2,095,173,000         | 2,007,966,000        | 2,007,966,000                        |
| <b>Total</b>                                                                                        | <b>1,652,600,000</b> | <b>1,652,600,000</b>                 | <b>15,793,869,521</b>   | <b>10,641,748,031</b> | <b>6,804,721,490</b> | <b>6,804,721,490</b>                 |

## 21. OWNER'S EQUITY

### 21.1 CHARTER CAPITAL

As at 30 September 2026, the Company's charter capital has been contributed by the shareholders as follows:

|                           | Closing balance |                       | Opening balance |                       |
|---------------------------|-----------------|-----------------------|-----------------|-----------------------|
|                           | Rate            | VND                   | Rate            | VND                   |
| Vietnam Electricity Group | 48.78%          | 46,427,040,000        | 48.78%          | 46,427,040,000        |
| VP INVEST Company Limited | 19.82%          | 18,867,480,000        | 18.03%          | 17,156,480,000        |
| Ms. Bui Thi Kim Yen       | 11.06%          | 10,530,000,000        | 11.00%          | 10,470,000,000        |
| Other shareholders        | 20.33%          | 19,348,370,000        | 22.19%          | 21,119,370,000        |
| Treasury shares           | 0.00%           | 140,000               | 0.00%           | 140,000               |
| <b>Total</b>              | <b>100%</b>     | <b>95,173,030,000</b> | <b>100.00%</b>  | <b>95,173,030,000</b> |

## 21.2 MOVEMENT IN OWNER'S EQUITY

|                                                                 | Owner's<br>contributed capital<br>VND | Treasury shares<br>VND | Investment and<br>development fund<br>VND | Retained<br>earnings<br>VND | Total<br>VND           |
|-----------------------------------------------------------------|---------------------------------------|------------------------|-------------------------------------------|-----------------------------|------------------------|
| <b>Prior year's opening balance</b>                             | <b>95,173,030,000</b>                 | <b>(140,000)</b>       | <b>35,530,000,000</b>                     | <b>24,014,831,538</b>       | <b>154,717,721,538</b> |
| - Profit for the year                                           | -                                     | -                      | -                                         | 16,949,408,701              | 16,949,408,701         |
| - Profit distribution                                           | -                                     | -                      | -                                         | (4,758,644,500)             | (4,758,644,500)        |
| - Investment and development fund                               | -                                     | -                      | 3,526,000,000                             | (3,526,000,000)             | -                      |
| - Bonus and welfare fund, Bonus fund for<br>the Executive Board | -                                     | -                      | -                                         | (1,473,000,000)             | (1,473,000,000)        |
| <b>Current year's opening balance</b>                           | <b>95,173,030,000</b>                 | <b>(140,000)</b>       | <b>39,056,000,000</b>                     | <b>31,206,595,739</b>       | <b>165,435,485,739</b> |
| - Profit for the year                                           | -                                     | -                      | -                                         | 11,947,951,260              | 11,947,951,260         |
| - Investment and development fund                               | -                                     | -                      | 8,475,000,000                             | (8,475,000,000)             | -                      |
| - Bonus and welfare fund, Bonus fund for<br>the Executive Board | -                                     | -                      | -                                         | (11,770,000,000)            | (11,770,000,000)       |
| - Profit distribution                                           | -                                     | -                      | -                                         | (4,758,644,500)             | (4,758,644,500)        |
| <b>Current year's closing balance</b>                           | <b>95,173,030,000</b>                 | <b>(140,000)</b>       | <b>47,531,000,000</b>                     | <b>18,150,902,499</b>       | <b>160,854,792,499</b> |

## 21.3 SHARES

|                                                   | <b>Closing balance</b> | <b>Opening balance</b> |
|---------------------------------------------------|------------------------|------------------------|
|                                                   | <b>Share</b>           | <b>Share</b>           |
| Number of shares registered for issuance          | 9,517,303              | 9,517,303              |
| Number of shares issued to the public             | 9,517,303              | 9,517,303              |
| - <i>Ordinary shares</i>                          | 9,517,303              | 9,517,303              |
| - <i>Preference shares (classified as equity)</i> | -                      | -                      |
| Number of shares to be redeemed (treasury shares) | 14                     | 14                     |
| - <i>Ordinary shares</i>                          | 14                     | 14                     |
| Number of outstanding shares in circulation       | 9,517,289              | 9,517,289              |
| - <i>Ordinary shares</i>                          | -                      | -                      |
| - <i>Preference shares (classified as equity)</i> | -                      | -                      |
| Par value of outstanding shares (VND)             | 10,000                 | 10,000                 |

**22. REVENUE FROM GOODS SOLD AND SERVICES RENDERED**

|                                                          | <b>Current year<br/>VND</b> | <b>Prior year<br/>VND</b> |
|----------------------------------------------------------|-----------------------------|---------------------------|
| Revenue from survey, consulting, and design services     | 66,224,382,257              | 114,789,208,563           |
| <b>Total</b>                                             | <b>66,224,382,257</b>       | <b>114,789,208,563</b>    |
| <b>Deductions</b>                                        | -                           | -                         |
| Sales rebate                                             | -                           | -                         |
| <b>Net revenue from goods sold and services rendered</b> | <b>66,224,382,257</b>       | <b>114,789,208,563</b>    |

|                                                     | <b>Current year<br/>VND</b> | <b>Prior year<br/>VND</b> |
|-----------------------------------------------------|-----------------------------|---------------------------|
| <b>In which, revenue from related parties</b>       | <b>51,577,015,265</b>       | <b>91,500,500,474</b>     |
| Southern Vietnam Power Projects Management Board    | 21,685,626,616              | 31,763,100,551            |
| The Central Vietnam Power Projects Management Board | 12,775,454,636              | 1,595,761,818             |
| Other related parties                               | 17,115,934,013              | 58,141,638,105            |

**23. COST OF GOODS SOLD AND SERVICES RENDERED**

|                                                 | <b>Current year<br/>VND</b> | <b>Prior year<br/>VND</b> |
|-------------------------------------------------|-----------------------------|---------------------------|
| Cost of survey, consulting, and design services | 52,317,900,637              | 90,715,244,590            |
| <b>Total</b>                                    | <b>52,317,900,637</b>       | <b>90,715,244,590</b>     |

**24. PRODUCTION COST BY NATURE**

|                               | <b>Current year<br/>VND</b> | <b>Prior year<br/>VND</b> |
|-------------------------------|-----------------------------|---------------------------|
| Raw materials                 | 1,713,556,204               | 1,421,117,604             |
| Labor                         | 37,457,445,265              | 66,260,142,180            |
| Depreciation and amortisation | 438,752,178                 | 561,407,544               |
| Out-sourced services          | 17,046,745,107              | 26,559,114,246            |
| Others                        | 5,688,802,737               | 12,872,543,887            |
| <b>Total</b>                  | <b>62,345,301,491</b>       | <b>107,674,325,461</b>    |

**25. FINANCIAL INCOME**

|                           | <b>Current year<br/>VND</b> | <b>Prior year<br/>VND</b> |
|---------------------------|-----------------------------|---------------------------|
| Deposit interest          | 114,925,835                 | 159,980,488               |
| Dividends, profits earned | 5,103,109,400               | 5,253,054,800             |
| Foreign exchange gain     | 1,214,065                   | 180,168,701               |
| <b>Total</b>              | <b>5,219,249,300</b>        | <b>5,593,203,989</b>      |

**26. FINANCIAL EXPENSES**

|                       | <b>Current year<br/>VND</b> | <b>Prior year<br/>VND</b> |
|-----------------------|-----------------------------|---------------------------|
| Interest expenses     | 166,906,351                 | 308,718,373               |
| Guarantee fee         | 665,327,013                 | 235,304,627               |
| Foreign exchange loss | 98,391,658                  | 484,047                   |
| <b>Total</b>          | <b>930,625,022</b>          | <b>544,507,047</b>        |

**27. SELLING EXPENSES, GENERAL AND ADMINISTRATION EXPENSES**

|                                                     | <b>Current year<br/>VND</b> | <b>Prior year<br/>VND</b> |
|-----------------------------------------------------|-----------------------------|---------------------------|
| <b>a) Selling expenses incurred during the year</b> |                             |                           |
| Employees                                           | -                           | -                         |
| Out-sourced services                                | -                           | -                         |
| Others                                              | 958,641,975                 | 3,672,993,210             |
| <b>Total</b>                                        | <b>958,641,975</b>          | <b>3,672,993,210</b>      |

**b) General and administration expenses incurred during the year**

|                               |                       |                       |
|-------------------------------|-----------------------|-----------------------|
| Employees                     | 5,093,580,424         | 9,702,802,134         |
| Management materials          | 188,518,852           | 339,909,995           |
| Stationery                    | 179,141,850           | 102,617,850           |
| Depreciation and amortisation | 259,854,468           | 365,058,529           |
| Taxes, fees and charges       | 343,131               | 4,174,091             |
| Provision for doubtful debts  | -                     | -                     |
| Out-sourced services          | 3,650,476,326         | 5,716,192,081         |
| Other expenses in cash        | 1,345,495,205         | 1,606,047,147         |
| Others                        | 531,755,903           | 1,063,179,724         |
| <b>Total</b>                  | <b>11,249,166,159</b> | <b>18,899,981,551</b> |

## 28. CURRENT CORPORATE INCOME TAX EXPENSE

|                                                         | Current year<br>VND  | Prior year<br>VND    |
|---------------------------------------------------------|----------------------|----------------------|
| <b>Accounting profit before tax</b>                     | <b>6,026,734,810</b> | <b>6,639,265,976</b> |
| <b>Adjustments for increasing taxable income</b>        | <b>72,000,000</b>    | <b>35,880,000</b>    |
| Remuneration of the non-specialized Board of Management | 72,000,000           | 35,880,000           |
| Non-deductible expenses                                 | -                    | -                    |
| <b>Adjustments for decreasing taxable income</b>        | <b>5,103,109,400</b> | <b>5,253,054,800</b> |
| Dividends and profits received                          | 5,103,109,400        | 5,253,054,800        |
| <b>Taxable income</b>                                   | <b>995,625,410</b>   | <b>1,422,091,176</b> |
| Current corporate income tax rate                       | 20%                  | 20%                  |
| <b>Current corporate income tax</b>                     | <b>199,125,082</b>   | <b>284,418,235</b>   |
| Corporate income tax paid in Laos                       | 263,332,578          | 532,602,601          |
| <b>Total corporate income tax expense</b>               | <b>462,457,660</b>   | <b>817,020,836</b>   |

## 29. BASIC EARNINGS PER SHARE

|                                                                                     | Current year<br>VND  | Prior year<br>VND    |
|-------------------------------------------------------------------------------------|----------------------|----------------------|
| Profit after tax in the year                                                        | 5,564,277,150        | 5,822,245,140        |
| Adjustments for increasing/ decreasing                                              | -                    | -                    |
| Gain/loss from exchange rate differences due to revaluation                         | -                    | -                    |
| Bonus and welfare fund (i)                                                          | -                    | -                    |
| <b>Profit for calculating basic earnings per share</b>                              | <b>5,564,277,150</b> | <b>5,822,245,140</b> |
| Weighted average number of ordinary shares for calculating basic earnings per share | 9,517,303            | 9,517,303            |
| Basic earnings per share                                                            | 585                  | 612                  |
| Par value per share                                                                 | 10,000               | 10,000               |

**30. THE REMUNERATION FOR THE MEMBERS OF THE BOARD OF DIRECTORS, THE BOARD OF GENERAL DIRECTORS, THE BOARD OF SUPERVISORS AND CHIEF ACCOUNTANT**

|                                                            | <b>Position</b>                        | <b>Current year<br/>VND</b> | <b>Prior year<br/>VND</b> |
|------------------------------------------------------------|----------------------------------------|-----------------------------|---------------------------|
| <b>Remuneration paid to the Board of Management</b>        |                                        | <b>407,580,000</b>          | <b>1,404,518,875</b>      |
| Mr. Nguyen Nhu Hoang Tuan                                  | Chairmain                              | 184,800,000                 | 444,130,000               |
| Mr. Lac Thai Phuoc                                         | Member of the BOD,<br>General Director | -                           | 510,832,825               |
| Mr. Tran Quoc Dien                                         | Member of the BOD                      | 150,780,000                 | 362,896,050               |
| Mr. Pham Dang An                                           | Concurrent member of<br>the BOD        | 36,000,000                  | -                         |
| Mr. Vo Van Phuong                                          | Independent member of<br>the BOD       | 36,000,000                  | 86,660,000                |
| <b>Remuneration paid to the Board of General Directors</b> |                                        | <b>751,974,012</b>          | <b>1,091,982,132</b>      |
| Mr. Tran Le Minh                                           | Acting General Director                | 199,260,000                 | 562,896,050               |
| Mr. Nguyen Cong Thang                                      | Deputy General Director                | 134,100,000                 | 244,213,075               |
| Mr. Pham Van Tuan                                          | Deputy General Director                | 158,704,512                 | -                         |
| Mr. Ho Anh Tung                                            | Deputy General Director                | 109,688,182                 | -                         |
| Mr. Pham Hoang Vinh                                        | Chef accountant                        | -                           | 284,873,007               |
| Mr. Nguyen Ngoc Khanh                                      | Person in Charge of Accou              | 150,221,318                 | -                         |
| <b>Remuneration paid to the Board of Supervisors</b>       |                                        | <b>459,830,500</b>          | <b>440,589,607</b>        |
| Ms. Truong Thi Anh Dao                                     | Head of Board of Supervise             | 300,700,000                 | 231,060,000               |
| Ms. To Thi My Hang                                         | Member                                 | 36,000,000                  | 37,610,000                |
| Mr. Nguyen Van Thien                                       | Member                                 | 123,130,500                 | 171,919,607               |
| <b>Total</b>                                               |                                        | <b>1,619,384,512</b>        | <b>2,937,090,614</b>      |

### 31. GOING CONCERN INFORMATION

There are no events that cast significant doubt on the Company's ability to continue as a going concern, and the Company has neither the intention nor the necessity to cease operations or significantly scale down its activities.

*Ho Chi Minh City, 22 October, 2026*



**Nguyen Tran Phuong Thuy**  
Preparer



**Nguyen Ngoc Khanh**  
Person in Charge of Accounting



**Tran Le Minh**  
Acting General Director