VIETNAM ELECTRICITY **POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 4** No.: 3118/TVĐ4-BTH	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness** *Khanh Hoa, August 21st 2026*

PERIODIC FINANCIAL STATEMENT DISCLOSURE

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, Power Engineering Consulting Joint Stock Company 4 hereby discloses the reviewed financial statements for the first 6 months of 2026 to the Hanoi Stock Exchange as follows:

1- Organization's name:
- Stock code: TV4
- Address: 11 Hoang Hoa Tham, Nha Trang ward, Khanh Hoa province
- Tel: 0258 – 3563999 Fax: 0258 – 3563888
- Email: tv4@pecc4.vn Website: www.pecc4.vn

2- Information to be disclosed:
- The reviewed financial statements for the first 6 months of 2026

☒ Separate financial statements (listed companies without subsidiaries and without dependent accounting units);

☐ Consolidated financial statements (listed companies with subsidiaries)

☐ Combined financial statements (listed companies with dependent accounting units maintaining separate accounting systems)

- Circumstances requiring an explanation:

+ The auditor issued an opinion other than an unmodified opinion on the reviewed/audited financial statements:

☐ Yes ☒ No

Written explanation in case of responding Yes:

☐ Yes ☐ No

+ Profit after corporate income tax in the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for audited financial statements):

☐ Yes ☒ No

Written explanation in case of responding Yes:

☐ Yes ☐ No

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

☒ Yes ☐ No

Written explanation in case of responding Yes:

☒ Yes ☐ No

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

☐ Yes ☒ No

Written explanation in case of responding Yes:

☐ Yes ☐ No

This information was published on the Company's website on August 21st 2026 at: https://pecc4.vn/en/shareholder.

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

Recipients:
- As above;
- Archive: Administrative Office, General Affairs.

AUTHORIZED PERSON FOR INFORMATION DISCLOSURE

Ngo Anh Tai

VIETNAM ELECTRICITY
POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 4
No.: 3124/TVĐ4-P2
Re.: Explanation of Profit After Tax for the First six month of 2026

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

Khanh Hoa, August 21st, 2026

To:

- State Securities Commission of Vietnam
- The Hanoi Stock Exchange

Pursuant to the provision of Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 of the Ministry of Finance guiding the disclosure of information on the securities market;

Pursuant to the Interim Financial statements for the First 6 months of the fiscal year ending 31 December 2026 and the Interim Financial statements for the First 6 months of the fiscal year ending 31 December 2025 of Power Engineering Consulting Joint Stock Company 4 (Stock code: TV4);

Power Engineering Consulting Joint Stock Company 4 explains that the profit after corporate income tax in Income statement for the reporting period has changed by 10% or more compared to the same period of last year as follows:

Profit after tax for the first six months of 2026 increased by VND 1.268 billion, equivalent to an increase of 21.47%, compared to the first six months of 2025. This increase was mainly attributable to a 7.18% increase in total revenue in the first six months of 2026 compared to the same period of 2025. In particular, finance income in the first six months of 2026 increased by VND 1.087 billion, equivalent to an increase of 76.12%, compared to the same period of 2025.

Yours Sincerely./.

Recipients:
- As above;
- Archived: VT, P2.

Attached:
The Interim financial statements for the first six month 2026.

ACTING GENERAL DIRECTOR

(Signed)

Vuong Anh Dung

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A&C

INTERIM FINANCIAL STATEMENTS

FOR THE FIRST 6 MONTHS OF THE FISCAL YEAR ENDING 31 DECEMBER 2026

POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 4

CONTENTS

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GENERAL INFORMATION

Corporate information

Power Engineering Consulting Joint Stock Company 4 was established on the basis of transforming state - owned company namely Power Engineering Consulting Company 4 to joint stock company.

Power Engineering Consulting Joint Stock Company 4 has been operating in line with the Business Registration Certificate No. 4200385474, initially registered on 01 August 2007 and the 22th amended on 06 July 2026 issued by Department of Finance of Khanh Hoa Province.

The Company's principal business activities are :

- Consultancy on the design of power grid and street lighting projects. Preparation of power development plans for provinces, cities, districts and counties. Topographical and geological surveys for construction projects. Consultancy on the preparation of investment reports, investment projects, economic and technical reports, total investment estimates, overall project budgets, project cost estimates, tender documentation, and the evaluation of tender submissions. Supervision of the construction of power grid projects, industrial and civil engineering works, and irrigation projects. Provision of consultancy services for the design of road infrastructure up to class 3; structural design of civil engineering works ranging from 3 to 6 storeys; industrial works up to class 4; and architectural design of civil and industrial works up to class 3. Provision of consultancy services for the review of investment reports and investment projects; review of technical designs, construction drawings, total investment estimates, overall project budgets, project budgets, and tender documents for construction works
- Environmental consultancy, surveys and investigations, and the preparation of environmental impact assessment reports. Environmental monitoring

Head office

- Address : No. 11 Hoang Hoa Tham, Nha Trang Ward, Khanh Hoa Province
- Tel : (0258) 3 563 999
- Fax (0258) 3 563 888

The Company's affiliates are as follows:

Affiliate	Address
Northern Branch	Lot No. 3, TT4, Alley 183, Hoang Van Thai Street, Phuong Liet Ward, Hanoi City
Southern Branch	46/9 Tran Quy Khoach, Tan Dinh Ward, Ho Chi Minh City

Board of Directors (BOD)

The members of Board of Directors of the Company during the period and up to the date of this statement are as follows:

Full name	Position	
Mr. Dong Trinh Hoang	Member in charge of BOD	Appointed on 23 June 2026
Mr. Le Cao Quyen	Chairman	Dismissed on 24 July 2026
Mr. Huynh Minh Quang	Member	Appointed on 22 April 2026
Mr. Nguyen Chi Quang	Member	Appointed on 30 August 2022
Mr. Tran Cao Hy	Member	Appointed on 21 June 2023
Mr. Vu Thanh Danh	Member	Dismissed on 22 April 2026

Supervisory Board

The members of Supervisory Board of the Company during the period and up to the date of this statement are as follows:

Full name	Position	
Ms. Nguyen Minh Hang	Head of the Board	Appointed on 21 June 2023
Mr. Nguyen Duy Quoc Viet	Member	Appointed on 21 June 2023
Ms. Nguyen Thi Hai Yen	Member	Appointed on 23 April 2025

Executive Board

The members of the Executive Board during the period and up to the date of this statement are as follows:

Full name	Position	
Mr. Vuong Anh Dung	Acting General Director	Appointed on 23 June 2026
Mr. Tran Cao Hy	General Director	Dismissed on 24 July 2026
Mr. Dong Trinh Hoang	Deputy General Director	Appointed on 05 October 2023
Mr. Nguyen Nhu Dong	Deputy General Director	Dismissed on 24 July 2026
Mr. Ho Nam Khanh	Head of Finance and Accounting Dept.	Appointed on 23 June 2026
Ms. Tran Le Thanh Binh	Chief Accountant	Dismissed on 24 July 2026

Legal representative

The Legal representative of the Company during the period and up to the date of this statement comprises

Full name	Position	
Mr. Vuong Anh Dung	Acting General Director	From 06 July 2026
Mr. Tran Cao Hy	General Director	Up to 06 July 2026

Auditor

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Power Engineering Consulting Joint Stock Company 4 (hereinafter referred to as "the Company") presents this statement together with the Interim Financial Statements for the first 6 months of the fiscal year ending 31 December 2026.

Responsibilities of the Board of Management

The Board of Management of the Company is responsible for the preparation of the Interim Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Interim Financial Statements, the Board of Management is required:

- select the appropriate accounting policies and apply them consistently;
- make judgments and estimates reasonably and prudently;
- state whether applicable accounting standards have been followed or not, and all the differences subject to any material departures are disclosed and explained in the Interim Financial Statements.
- prepare the Interim Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business.
- design and implement effectively the internal control system to minimize the risks of material misstatements due to frauds or errors in the preparation and presentation of the Interim Financial Statements.

The Board of Management hereby ensures that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The Board of Management is also responsible for safeguarding the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

The Board of Management confirms that the Company has complied with the aforementioned requirements in preparation of the Interim Financial Statements.

Statement of the Board of Management

In the opinion of the Board of Management, the Interim Financial Statements give a true and fair view of the financial position of the Company as of 30 June 2026, and of its financial performance and cash flows for the first 6 months of the fiscal year ending 31 December 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

For and on behalf of the Board of Management

M.S.D.N: 4200385474 - C.T.C.P. CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG ĐIỆN 4 TỈNH KHÁNH HÒA

Vuong Anh Dung
Acting General Director

Date: 21 August 2026

A&C AUDITING AND CONSULTING CO., LTD.
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bakertilly A&C
www.a-c.com.vn

No. 3.0196/26/TC-AC

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: THE SHAREHOLDERS, THE BOARD OF THE DIRECTORS AND THE BOARD OF MANAGEMENT
POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 4

We have reviewed the accompanying Interim Financial Statements of Power Engineering Consulting Joint Stock Company 4 (hereinafter referred to as "the Company"), which were prepared on 21 August 2026 from 7 to page 46 comprising the Interim Statement of Financial Position as of 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December 2026 and the Notes to the Interim Financial Statements.

Responsibility of the Board of Management

The Company's Board of Management are responsible for the preparation, true and fair presentation of the Interim Financial Statements of the Company in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements; and responsible for such internal control as the Company's Board of Management determines necessary to enable the preparation and presentation of the Interim Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Company.

A review of interim financial information involves performing inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of auditor

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respect, of the financial position of the Company as of 30 June 2026, and of its financial performance and its cash flows for the first 6 months of the fiscal year ending 31 December 2026, in conformity with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of the Interim Financial Statements.

Emphasis of Matter

We would like to draw the attention of the readers to Note VIII.1 in the Notes to the Interim Financial Statements, which described the case that on 12 June 2026, the Investigation Police Agency of the Ministry of Public Security indicted the suspects and executed temporary detention orders for the Chairman of the Board of Directors, General Director, Deputy General Director and Chief Accountant of the Company. As of the date of these Interim Financial Statements, the matter is under investigation, no official conclusions have been issued by the competent State authorities, and the Company cannot reliably estimate the financial effect (if any) of this matter. Our conclusion has nothing to do with this matter.

For and on behalf of

A&C Auditing and Consulting Co., Ltd
Central Branch

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C CHI NHÁNH MIỀN TRUNG
M.S.C.N: 0300449815-001 - C.T.T.N.H.H - P. NAM NHA TRANG - T. KHÁNH HÒA

Nguyen Van Kien
Partner
Audit Practice Registration Certificate No. 0192-2023-008-1
Authorized Signatory

Khanh Hoa, 21 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

(Full form)

As of 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**253,834,680,899**	**272,747,702,365**
I.	**Cash and cash equivalents**	**110**	**V.1**	**59,621,587,396**	**47,497,214,666**
1.	Cash	111		36,526,403,835	24,417,126,994
2.	Cash equivalents	112		23,095,183,561	23,080,087,672
II.	**Short-term financial investments**	**120**		**76,301,106,848**	**73,032,238,355**
1.	Trading securities	121		-	-
2.	Provisions for devaluation of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2a	76,301,106,848	73,032,238,355
4.	Provisions for impairment of short-term held-to-maturity investments	124		-	-
5.	Other short-term investments	125		-	-
6.	Provisions for impairment of other short-term investments	126		-	-
III.	**Short-term receivables**	**130**		**109,140,304,778**	**138,439,486,854**
1.	Short-term trade receivables	131	V.3a	120,473,258,940	144,404,132,800
2.	Short-term advances to suppliers	132	V.4	3,997,751,842	3,416,184,727
3.	Short-term intra-company receivables	133		-	-
4.	Receivables from construction contracts under percentage of completion method	134		-	-
5.	Other short-term receivables	135	V.5a	7,166,088,155	15,585,642,235
6.	Allowance for short-term doubtful debts	136	V.6	(22,496,794,159)	(24,966,472,908)
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**8,101,617,096**	**12,764,537,348**
1.	Inventories	141	V.7	8,101,617,096	12,764,537,348
2.	Allowance for devaluation of inventories	142		-	-
V.	**Current biological assets**	**150**		-	-
1.	Short-term livestock intended for one-time harvest	151		-	-
2.	Short-term seasonal or one-time harvest crops	152		-	-
3.	Provisions for impairment of current biological assets	153		-	-
VI.	**Other current assets**	**160**		**670,064,781**	**1,014,225,142**
1.	Short-term deferred expenses	161	V.8a	670,064,781	1,014,225,142
2.	Deductible Value Added Tax	162		-	-
3.	Taxes and other receivables from the State	163		-	-
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

This statement should be read in conjunction with the Notes to the Interim Financial Statements

Interim Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
B-	**NON-CURRENT ASSETS**	**200**		**156,677,242,209**	**156,479,046,197**
I.	**Long-term receivables**	**210**		**30,000,000**	**186,818,300**
1.	Long-term trade receivables	211	V.3b	-	156,818,300
2.	Long-term advances to suppliers	212		-	-
3.	Working capital in affiliates	213		-	-
4.	Long-term intra-company receivables	214		-	-
5.	Other long-term receivables	215	V.5b	30,000,000	30,000,000
6.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**44,627,538,581**	**44,210,524,142**
1.	Tangible fixed assets	221	V.9	30,676,667,989	30,834,463,905
-	*Historical cost*	*222*		*78,572,607,135*	*76,829,419,914*
-	*Accumulated depreciation*	*223*		*(47,895,939,146)*	*(45,994,956,009)*
2.	Financial leased assets	224		-	-
-	*Historical cost*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227	V.10	13,950,870,592	13,376,060,237
-	*Initial cost*	*228*		*24,398,416,583*	*23,474,416,583*
-	*Accumulated amortization*	*229*		*(10,447,545,991)*	*(10,098,356,346)*
III.	**Non-current biological assets**	**230**		-	-
1.	Bearer animals	231		-	-
a)	Immature bearer animals	232		-	-
b)	Mature bearer animals	233		-	-
-	*Historical costs*	*234*		-	-
-	*Accumulated depreciation*	*235*		-	-
2.	Long-term livestock intended for one-time harvest	236		-	-
3.	Long-term seasonal or one-time harvest crops	237		-	-
4.	Provisions for impairment of non-current biological assets	238		-	-
IV.	**Investment property**	**240**		-	-
-	Historical costs	241		-	-
-	Accumulated depreciation	242		-	-
V.	**Non-current assets in process**	**250**		-	-
1.	Long-term work in process	251		-	-
2.	Construction in progress	252		-	-
VI.	**Long-term financial investments**	**260**		**110,411,417,664**	**110,411,417,664**
1.	Investments in subsidiaries	261		-	-
2.	Investments in joint ventures and associates	262	V.2b	103,850,000,000	103,850,000,000
3.	Equity investments in other entities	263	V.2b	7,091,640,000	7,091,640,000
4.	Provisions for impairment of long-term investments in other entities	264	V.2b	(530,222,336)	(530,222,336)
5.	Long-term held-to-maturity investments	265		-	-
6.	Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII.	**Other non-current assets**	**270**		**1,608,285,964**	**1,670,286,091**
1.	Long-term deferred expenses	271	V.8b	1,608,285,964	1,670,286,091
2.	Deferred income tax assets	272		-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	**280**		**410,511,923,108**	**429,226,748,562**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

Interim Statement of Financial Position (cont.)

	CHỈ TIÊU	Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**167,814,415,758**	**148,047,361,668**
I.	**Current liabilities**	**310**		**167,814,415,758**	**148,047,361,668**
1.	Short-term trade payables	311	V.11	23,996,541,294	28,413,531,779
2.	Short-term advances from customers	312	V.12	58,045,237,317	43,824,237,409
3.	Payables for dividends and profit distributions	313	V.13	19,886,824,041	105,331,041
4.	Short-term taxes and amounts payable to the State budget	314	V.14	1,485,260,451	4,010,858,826
5.	Payables to employees	315	V.15	26,630,177,823	55,335,428,923
6.	Short-term accrued expenses	316	V.16	6,187,620,000	5,470,773,720
7.	Short-term intra-company payables	317		-	-
8.	Short-term payables relating to construction contracts under percentage of completion method	318		-	-
9.	Short-term deferred revenue	319		-	-
10.	Other short-term payables	320	V.17	3,779,762,497	2,766,520,635
11.	Short-term borrowings and financial lease liabilities	321		-	-
12.	Provisions for short-term payables	322		-	-
13.	Bonus and welfare fund	323	V.18	27,802,992,335	8,120,679,335
14.	Price stabilization fund	324		-	-
15.	Trading Government bonds	325		-	-
II.	**Non-current liabilities**	**330**		-	-
1.	Long-term trade payables	331		-	-
2.	Long-term advances 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 working capital received	335		-	-
6.	Long-term intra-company payables	336		-	-
7.	Long-term deferred revenue	337		-	-
8.	Other long-term payables	338		-	-
9.	Long-term borrowings and financial lease liabilities	339		-	-
10.	Convertible bonds	340		-	-
11.	Preferred shares	341		-	-
12.	Deferred income tax liability	342		-	-
13.	Provisions for long-term payables	343		-	-
14.	Science and technology development fund	344		-	-

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNER'S EQUITY**	**400**		**242,697,507,350**	**281,179,386,894**
I.	**Owner's equity**	**410**		**242,697,507,350**	**281,179,386,894**
1.	Owner's capital	411	V.19	198,460,160,000	198,460,160,000
-	*Ordinary shares carrying voting right*	*411a*		*198,460,160,000*	*198,460,160,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412		-	-
3.	Bond conversion options	413		-	-
4.	Other owner's capital	414		-	-
5.	Share repurchases	415	V.19	(745,850,060)	(745,850,060)
6.	Differences upon asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418	V.19	37,619,283,781	37,619,283,781
9.	Other equity funds	419		-	-
10.	Retained profit	420	V.19	7,363,913,629	45,845,793,173
-	*Retained profit to the end of the previous period*	*420a*		*191,600,173*	*45,845,793,173*
-	*Retained profit for the current period*	*420b*		*7,172,313,456*	-
	TOTAL LIABILITIES AND OWNER'S EQUITY	**440**		**410,511,923,108**	**429,226,748,562**

Khanh Hoa, 21 August 2026

CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG ĐIỆN 4

Nguyen Vu Anh Tho	**Ho Nam Khanh**	**Vuong Anh Dung**
Preparer	**Head of Finance and Accounting Dept.**	**Legal Representative**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 4
Address: No. 11 Hoang Hoa Tham, Nha Trang Ward, Khanh Hoa Province
INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026

INTERIM INCOME STATEMENT

(Full form)

For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
1. Revenue from sales of goods and provisions of services	01	VI.1	104,272,832,051	98,091,549,479
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and provisions of services	10		104,272,832,051	98,091,549,479
4. Cost of sales	11	VI.2	84,078,451,338	75,192,110,046
5. Gross profit from sales of goods and provisions of services	20		20,194,380,713	22,899,439,433
6. Gain/loss on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	2,513,934,688	1,427,413,523
8. Financial expenses	23	VI.4	-	57,553,685
In which: Interest expenses	24		-	-
9. Selling expenses	25		-	-
10. General and administrative expenses	26	VI.5	13,687,593,240	16,393,161,881
11. Net operating profit	30		9,020,722,161	7,876,137,390
12. Other income	31	VI.6	14,970,000	128,433,984
13. Other expenses	32	VI.7	106,039,940	479,792,771
14. Other profit	40		(91,069,940)	(351,358,787)
15. Total accounting profit before tax	50		8,929,652,221	7,524,778,603
16. Current income tax	51	V.14	1,757,338,765	1,620,030,197
17. Deferred income tax	52		-	-
18. Profit after tax	60		7,172,313,456	5,904,748,406
19. Basic earning per share	70	VI.8	363	118
20. Diluted earnings per share	71	VI.8	363	118

Khanh Hoa, 21 August 2026

M.S.D.N: 4200385474 - C.T.C.P
CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG ĐIỆN 4
TỈNH KHÁNH HÒA

Nguyen Vu Anh Tho	Ho Nam Khanh	Vuong Anh Dung
Preparer	Head of Finance and Accounting Dept.	Legal Representative

This statement should be read in conjunction with the Notes to the Interim Financial Statements

INTERIM CASH FLOW STATEMENT

(Full form)
(Indirect method)
For the first 6 months of the fiscal year ending 31 December 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	***01***		***8,929,652,221***	***7,524,778,603***
2.	***Adjustments for:***				
-	Depreciation/Amortization of fixed assets and investment properties	02	V.9,V.10	2,250,172,782	2,354,242,399
-	Provisions and allowances	03	V.6	(2,469,678,749)	1,079,525,000
-	Exchange gain/loss due to revaluation of monetary items in foreign currencies	04	VI.3,4	(7,032,004)	57,521,588
-	Gain/loss from investing and financing activities	05	VI.3	(2,473,219,175)	(1,212,207,900)
-	Borrowing costs	06		-	-
-	Other adjustments	07		-	-
3.	***Operating profit before movements in working capital***	***08***		***6,229,895,075***	***9,803,859,690***
-	Increase/decrease of receivables	09		32,217,975,014	63,900,834,282
-	Increase/decrease of inventories	10	V.7	4,662,920,252	581,931,927
-	Increase/decrease of payables	11		(20,611,175,886)	(12,973,653,983)
-	Increase/decrease of deferred expenses	12	V.8a,b	406,160,488	(692,843,288)
-	Increase/decrease of trading securities	13		-	-
-	Interest expenses paid	14		-	-
-	Corporate income tax paid	15	V.14	(1,482,460,752)	(1,919,662,337)
-	Other cash inflows	16	V.18	7,020,000	17,020,000
-	Other cash outflows	17	V.18	(6,197,407,000)	(3,323,331,700)
	Net cash flows used in operating activities	***20***		***15,232,927,191***	***55,394,154,591***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21	V.9,V.10 V.11	(2,313,935,147)	(1,117,055,229)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		-	-
3.	Cash outflow for lending, buying debt instruments of other entities	23		(9,000,000,000)	(41,000,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		6,000,000,000	-
5.	Equity investments in other entities	25		-	-
6.	Cash recovered from equity investments in other entities	26		-	-
7.	Interest earned, dividends and profits received	27	V1, V2, VI.3	2,189,254,793	1,115,654,478
	Net cash flows generated from investing activities	***30***		***(3,124,680,354)***	***(41,001,400,751)***

This statement should be read in conjunction with the Notes to the Interim Financial Statements

Interim Cash Flow Statement (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from issuing stocks and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment for borrowing principal	34		-	-
5. Payment for financial lease principal	35		-	-
6. Dividends and profit paid to the owners	36		-	-
Net cash flows used in financing activities	***40***		-	-
Net cash flows during the year	**50**		**12,108,246,837**	**14,392,753,840**
Beginning cash and cash equivalents	**60**	**V.1**	**47,497,214,666**	**52,415,209,032**
Effects of fluctuations in foreign exchange rates	61		16,125,893	-
Ending cash and cash equivalents	**70**	**V.1**	**59,621,587,396**	**66,807,962,872**

Khanh Hoa, 21 August 2026

CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG ĐIỆN 4

Preparer	Head of Finance and Accounting Dept.	Legal Representative
Nguyen Vu Anh Tho	**Ho Nam Khanh**	**Vuong Anh Dung**
Preparer	**Head of Finance and Accounting Dept.**	**Legal Representative**

This statement should be read in conjunction with the Notes to the Interim Financial Statements

NOTES TO THE INTERIM FINANCIAL STATEMENTS
For the first 6 months of the fiscal year ending 31 December 2026

I. GENERAL INFORMATION

1. Ownership form
Power Engineering Consulting Joint Stock Company 4 (hereinafter referred to as "the Company") is a joint stock company

2. Business field
The Company's business field is consultancy services.

3. Principal business activities
The Company's principal business activities are:

- Consultancy on the design of power grid and street lighting projects. Preparation of power development plans for provinces, cities, districts and counties. Topographical and geological surveys for construction projects. Consultancy on the preparation of investment reports, investment projects, economic and technical reports, total investment estimates, overall project budgets, project cost estimates, tender documentation, and the evaluation of tender submissions. Supervision of the construction of power grid projects, industrial and civil engineering works, and irrigation projects. Provision of consultancy services for the design of road infrastructure up to class 3; structural design of civil engineering works ranging from 3 to 6 storeys; industrial works up to class 4; and architectural design of civil and industrial works up to class 3. Provision of consultancy services for the review of investment reports and investment projects; review of technical designs, construction drawings, total investment estimates, overall project budgets, project budgets, and tender documents for construction works
- Environmental consultancy, surveys and investigations, and the preparation of environmental impact assessment reports. Environmental monitoring.

4. Normal operating cycle
The Company's normal operating cycle is within 12 months.

5. Structure of the Company
Associate

The Company only invests in Buon Don Hydropower Joint Stock Company located at No. 23/2 Thu Khoa Huan Street, Thanh Nhat Ward, Dak Lak Province. The principal business activities of this associate are the generation and supply of electricity. At the end of the accounting period, the Company's ownership interest in this associate was 31%; the percentage of voting rights and the percentage of benefit are equivalent to the ownership interest.

Affiliates that are not legal entities and do accounting works dependently

Affiliate	Address
Northern Branch	Lot No. 3, TT4, Alley 183, Hoang Van Thai Street, Phuong Liet Ward, Hanoi City
Southern Branch	46/9 Tran Quy Khoach, Tan Dinh Ward, Ho Chi Minh City

6. Headcount
As at the end of the accounting period, the Company's headcount is 397 (headcount of the beginning year is 384).

7. Statement of information comparability on the Financial Statements

The corresponding figures of the previous period are comparable with those of the current period. During the period, the Company adopted the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in replacement of Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" and "Previous period" columns on the Interim Financial Statements have been restated in accordance with the new classifications and names specified in Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owner's equity or profit after tax.

8. Other information

The Company's shares were listed on the Hanoi Stock Exchange (HNX) under the stock code "TV4" under Decision No. 156/QĐ-TTGDHN dated 29 April 2008 issued by the Hanoi Stock Exchange. The first trading day was 22 July 2008. The number of shares listed at the end of the accounting period was 19,846,016 shares, with a par value of VND 10,000 per share.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY UNIT

1. Accounting period

The Company's accounting period is from 01 January and ends on 31 December annually.

2. Accounting currency unit

The accounting currency unit is the Vietnamese Dong ("VND"), as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable accounting system

The Company applies Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and the Circulars giving guidance on the implementation of accounting standards of Ministry of Finance in the preparation and presentation of Financial Statements.

Adoption of new Enterprise Accounting System

The fiscal year ended on 31 December 2026 is the first year when the Company adopted the Enterprise Accounting System under Circular 99, in replacement of Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

2. Statement of the compliance with the Accounting Standards and System

The Board of Management has complied with the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, and the circulars providing guidance on the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of the Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REQUIREMENTS

1. Accounting convention

The Financial Statements are prepared on the accrual basis (except for the information related to cash flows) using the historical cost principle and the going-concern assumption.

2. Foreign currency transactions

Transactions denominated in foreign currencies are translated at the spot exchange rate at the date of transaction. Balances of monetary items denominated in foreign currencies at the end of the accounting period (excluding receivables denominated in foreign currencies for which an allowance for doubtful debts has been made) are revalued at the average buying and selling rates for transfer transactions of the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) where the Company regularly conducts transactions.

3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and cash in transit. Cash equivalents are short-term investments with a maturity of three months or less from the date of investment (calculated from the date of purchase to the maturity date), which can be readily converted into a known amount of cash and are not subject to significant risks in conversion to cash at the reporting date.

4. Financial investments

Held-to-maturity investments

An investment is classified as a held-to-maturity investment when the Company has the intention and ability to hold it to maturity. Held-to-maturity investments include term deposits.

Held-to-maturity investments are initially recognized at cost including the acquisition cost and attributable transaction cost (such as transaction costs, fees for brokerage, among other). Accrued interest from the previous period up to the date of purchase is deducted from the cost of the investment at the time of initial recognition. Interest received at maturity or periodically is recognized in the carrying amount of held-to-maturity investments and as financial income for the relevant interest-earning period on an accrual basis.

Where there is clear evidence that part or all of an investment may be irrecoverable and the amount of the loss can be reliably determined, the loss is recognized as a financial expense for the period and deducted directly from the carrying amount of the investment. If the evidence of loss diminishes or ceases to exist in a subsequent period, the previously recognized loss is reversed and recognized in financial income for that period.

Investments in associates

An associate is an entity over which the Company has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the right to participate in decisions regarding the financial and operating policies of the investee but not to control these policies.

Initial recognition

Investments in associates are initially recognized at cost, comprising acquisition cost or capital contributions plus any directly attributable transaction cost (such as transaction costs and fees for brokerage, consultancy, audit, other charges, taxes and bank charges among others). In cases where the Company borrows funds to invest in associates, interest expenses are recognized as financial expenses and are not capitalized. Where the investment is made through non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of occurrence. Following initial recognition, these investments are carried at cost.

Dividends for periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of that investment. Dividends for periods after the acquisition of the investment are recognised as financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held; the value of the shares received is not recognised.

Provisions for impairment of investments in associates
A provision for impairment of investments in the associate is recognized when the associate incurs losses or the investment is impaired and the Company might incur a loss of capital. The amount of the provision is calculated by multiplying the Company's actual paid-in ownership interest (%) in the associates at the end of the accounting period by the difference between the owners' actual investment and the associates' equity at the same date. If the associates are consolidated into the Consolidated Financial Statements, the basis for impairment provisions is the Consolidated Financial Statements.

Any increase or decrease in the provision for investment losses in associates, which must be recognised at the end of the accounting period, is recognised as a financial expense.

Investments in equity instruments of other entities
Investments in equity instruments of other entities include investments in equity instruments where the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are initially recognised at cost, comprising the purchase price or capital contribution plus costs directly attributable to the investment (transaction costs, brokerage fees, consultancy fees, audit fees, duties, taxes and bank charges, etc.). If the Company borrows funds to invest in equity instruments of other entities, interest expenses are recognized as financial expenses and are not capitalised. In cases where the investment is made through non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of occurrence. Following initial recognition, these investments are carried at cost.

Dividends of periods incurred prior to the acquisition of investments are deducted from investment costs. Dividends of periods incurred after the acquisition of investments are recorded as financial income. Dividends received in the form of shares are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

Provisions for impairment of investments in equity instruments of other entities are made as follows:
- For investments in listed shares or investments whose fair value can be reliably determined, the provision is based on the market value of the shares.
- For investments where fair value cannot be determined at the reporting date, the provision is made based on the investee's loss, with the amount calculated as the Company's ownership interest (%) in the investee at the end of the accounting period, multiplied (x) by the difference between the actual investment by the owners and the investee's equity at the same time.

Any increase or decrease in the provision for impairment of investments in equity instruments of other entities required to be recognized as of the balance sheet date is recorded into financial expenses.

5. Receivables
Receivables are recognized at their carrying amounts less allowances for doubtful debts.

The classification of receivables as trade receivables and other receivables is made according to the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Company and customers who are independent to the Company.
- Other receivables reflect receivables of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in details by subject, term and original currency. The trade receivables and other receivables are classified as short-term and long-term items in the Statement of Financial Position on the basis of their remaining term as of the end of accounting period.

Allowance is made for each doubtful debt on the basis of the ages of debts after offsetting against liabilities (if any) or estimated loss as follows:
- For overdue debts:
  - 30% of the value for receivables overdue for between 6 months and less than 1 year.
  - 50% of the value for receivables overdue for 1 year to less than 2 years.
  - 70% of the value for receivables overdue for 2 years to less than 3 years.
  - 100 % of the value for receivables overdue for 3 years or more.
- For doubtful debts: Allowance is made on the basis of the estimated loss.

Increases or decreases in the obligatory allowance for doubtful debts as of the end of the accounting period are recorded into general and administrative expenses.

6. Inventories

Inventories are stated at the lower of cost and net realizable value.

Cost of inventories is determined as follows:
- For materials and tools: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and conditions.
- Work-in-process costs: Costs comprise costs of main materials, labor and other directly relevant costs.

Inventory costs are determined in accordance with the weighted average method and recorded in line with the perpetual method.

Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The allowance for devaluation of inventories is recognized for each type of inventories when their costs exceed their net realizable values. Increases or decreases in the obligatory allowance for devaluation of inventories as of the end of accounting period are recorded into costs of sale

7. Deferred expenses

Deferred expenses reflect actual expenses incurred (including prepaid and unpaid expenses) relevant to financial performance in several accounting periods. These deferred expenses are allocated into operation costs of the relevant accounting periods.

In the Statement of Financial Position, deferred expenses are classified as short-term (with the maximum allocation period of 12 months or within a normal operating cycle) and long-term (with the allocation period of more than 12 months or longer than a normal operating cycle). Long-term deferred expenses shall not be re-classified as short-term when preparing the Financial Statements.

The Company allocates deferred expenses into operation costs for each period, using an appropriate allocation method and criteria on the basis of the nature and extent of each type of expenses. The timing and method of allocating deferred expenses are as follows:

Tools and supplies
The tools and supplies put into use or leased out in connection with business operation in multiple accounting periods are recognised as deferred expenses and are allocated to operation costs on a straight-line basis over their estimated useful lives (36 months for maximum).

Software licence costs
Software licence costs incurred are recognised as deferred expenses and are allocated to operation costs on a straight-line basis over the effective period of the software licence (from 12 to 48 months).

Other deferred expenses
Other expenses incurred that relate to multiple accounting periods are recognized as deferred expenses and allocated to operating costs in a manner appropriate to the characteristics and nature of each expense item.

8. Tangible fixed assets

Tangible fixed assets are presented at historical cost less accumulated depreciation. The historical cost of tangible fixed assets comprises all costs incurred by the Company to acquire the fixed asset up to the date on which the asset is ready for use.

Subsequent costs are added to historical cost of fixed assets only if it is probable that future economic benefits associated with the asset will flow to the Company. Subsequent costs that do not meet the above conditions will be recognized as operating costs during the period. Costs of routine repairs and maintenance of tangible fixed assets are recognized into operating costs during the period in which they are incurred. For fixed assets that must undergo periodic repairs and maintenance in accordance with technical requirements, significant expenses incurred for repairing and maintaining these fixed assets are recognized as deferred expenses and amortized gradually into operating costs until the next routine repair or maintenance period.

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are written off, and any gain or loss arising from the disposal is recognised as income or an expense during the period.

Tangible fixed assets are depreciated in accordance with the straight-line method over their estimated useful lives. The useful life and depreciation method are reviewed at least at the end of every fiscal year and adjusted if necessary. The depreciation year of tangible fixed assets are as follows:

Type of fixed assets	Number of years
Buildings and structures	05 – 25
Machinery and equipment	03 – 10
Vehicles	03 – 06
Management equipment and tools	03 – 05

9. Intangible fixed assets

Intangible fixed assets are presented at historical cost less accumulated amortisation.

The initial cost of intangible fixed assets comprises all costs incurred by the Company to acquire the asset up to the date on which it is ready for use. Subsequent costs attributable to intangible fixed assets are recognized as operation costs during the period in which they are incurred, unless such costs are directly attributable to a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

When an intangible fixed asset is sold or disposed of, its initial cost and accumulated amortization are written off, and any gain or loss arising from the disposal is recognised as income or an expense during the period.

The useful life and amortization method are reviewed at least at the end of every fiscal year and adjusted if necessary.

The Company's intangible fixed assets comprise:

Land use rights
Land use right comprises all the actual costs incurred by the Company that are directly attributable to the land in use including payments made to obtain the land use right, compensation and site clearance costs, land levelling costs, registration fees, etc.

The land use right of the Company is amortized as follows:

- Land use right granted by the State with colletion of land use fees is amortized on a straight-line basis over the land use term specified in the Land Use Rights Certificate (50 years). Long-term land use right is not amortized.
- Land use right legally transferred is amortized on a straight-line basis over the remaining land use period specified the Land Use Right Certificate (50 years). Long-term land use right is not amortized.

Computer software
Costs directly attributable to computer software that is not an integral part of the related hardware are capitalized. The cost of computer software includes all directly attributable costs incurred by the Company up to the date the software is available to use. Computer software is amortized on a straight-line basis over a period of 3 to 5 years.

10. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of merchandise and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses and other payables based on the following principles:

- Trade payables reflect commercial liabilities arising from transactions involving the purchase of merchandise, services or assets, where the seller is an entity independent of the Company.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers for which payment has not yet been made due to the absence of invoices or insufficient supporting documentation, as well as employee entitlements such as accrued annual leave and other operating expenses (such as costs during seasonal production stoppages and interest expenses).
- Other payables represent liabilities of a non-commercial nature that do not arise from the purchase, sales of goods or provisions of services.

Payables and accrued expenses are presented as current or non-current in the Statement of Financial Position based on their remaining maturities as at the reporting date.

11. Payables for dividends and profit distributions

Dividends are recognized as liabilities when the Company has no right to refuse its obligation to pay dividends to shareholders under the provisions of Law on Securities and the Company's Charter.

12. Owner's equity

Owner's capital

The contributed capital is recorded according to the actual amounts invested by the shareholders.

Share repurchases

When the Company repurchases shares issued by the Company, the total amount payable, including costs directly attributable to the transaction, is recognised as share repurchases and reflected as a deduction from owner's equity. At the end of the accounting period, the fair value of the share repurchases is presented in the Statement of Financial Position as a negative amount to reduce owner's equity. In the case of a buyback intended for immediate cancellation, the value is deducted directly from owner's capital and share premiums. Upon share re-issue, the carrying amount of the shares is calculated using the weighted average method. The difference between the re-issue price and the weighted average cost is recognised in share premiums.

13. Distribution of profits

Profit after tax is distributed to shareholders after appropriations have been made for funds in accordance with the Company's Charter and the law regulations, and following approval by the General Meeting of Shareholders.

The distribution of profits to the shareholders is made with consideration toward non-cash items in the retained profit/accumulated loss that may affect cash flows and payment of dividends such as profit due to revaluation of assets contributed as investment capital, profit due to revaluation of monetary items, financial instruments and other non-cash items.

14. Recognition of revenue and income

Revenue from provisions of services

Revenue from provisions of services shall be recognized when the Company fulfils its contractual obligations and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services provided under specific conditions, the revenue is recognized only when these specific conditions no longer exist and the buyers retain no right to return the services provided.
- The Company received or shall probably receive the economic benefits associated with the provision of services.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are provided over several accounting periods, revenue is recognized by reference to the stage of completion based on the volume of work performed at the reporting date.

Revenue from construction contracts

Construction contract is a contract agreed for acquisition of an asset or combined assets closely relevant or mutually dependent on their design, technology, function or basic using purpose.

Revenue from construction contracts comprises the initial amount agreed in the contract and any adjustments arising during performance that are agreed by both parties, including changes to the scope of work, additional requirements, bonuses for early completion or compensation for costs incurred in excess of the contract price -provided that these amounts can be reliably determined and are likely to be approved.

When the results of the contract implementation can be estimated reliably:

- For construction contracts where the contractor is paid in accordance with a planned schedule: revenue and contract-related costs are recognised in proportion to the portion of work completed, as determined by the Company as at the date of the financial statements.
- For construction contract in which the contractor is entitled to pay according to volume of work done: revenue and expenses relevant to the contracts are recognized to corresponding completed assignment determined by the customer and reflected in the invoices.

Increases/decreases in construction volume, compensations and other receivables are only recognized into revenue when these are mutually agreed with the customer.

When the results of the contract implementation cannot be estimated reliably:

- The revenue is only recognized equivalent to the contract's expenses and the payment is relatively reliable.
- The contract's expenses are only recognized as the expenses when they occur.

Where the forecast total contract costs exceed the gross revenue, the expected loss is recognised immediately as an expense in the period in which it is identified.

Difference between total accumulated revenue from construction contract recognized and the accumulated amount in the invoice of payment under the contract plan is recognized as receivables or payables under the contract plan.

Where the forecast total contract costs exceed the gross revenue, the entire expected loss on the contract is recognised immediately as an expense in the period in which it is identified, regardless of the stage of completion of the contract.

Interest

Interest income is recognized based on the term and the effective interest rate applicable in each particular period.

Dividends received

Dividends received are recognized when the Company is entitled to receive dividends or profit from its investing activities. For investments in entities whose securities are registered and centrally deposited with Viet Nam Securities Depository and Clearing Corporation, the recognition date is the last record date. For investments in other entities, the recognition date is determined in accordance with the provisions of the Law on Enterprises and the Charter of the investee. Only dividend distributions attributable to the period after the investment date are recognized in financial income. Amounts attributable to the period before the investment date are deducted from the costs of the investment. The dividends received in the form of shares are not recognized in financial income and are accounted for by tracking only the increase in the number of shares held, with no recognition of the value of the shares received.

15. Expenses

Expenses are those that result in outflows of the economic benefits and are recorded at the time of transactions or when incurrence of the transaction is reliable regardless of whether payment for expenses is made or not. Expenses are recognized even if they are not yet due for payment, provided that their incurrence is reasonably certain in order to ensure the principle of prudence and capital preservation.

When the Company recognizes revenue, it shall recognize the cost corresponding to generating that revenue. Such cost included those incurred in the period in which the revenue was generated together with cost incurred in the previous periods or accrued expenses related to the revenue generated in that period. In the event that matching principle conflicts with prudence principle, expenses are recognized based on the nature and regulations of accounting standards in order to guarantee that transactions can be fairly and truly reflected.

16. Corporate income tax

The Company's corporate income tax accounting policy is implemented in accordance with the provisions of the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/NĐ-CP dated 15 November 2025 of the Government detailing certain provisions of the Law on Corporate Income Tax, guidance documents issued by the Ministry of Finance, and other relevant legal provisions. Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax

Current income tax includes the tax amount computed based on the assessable income during the period and the current corporate income tax rate. The assessable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures, non-deductible expenses as well as those of non-taxable income and losses brought forward.

On a quarterly basis, the Company determines and recognizes the provisional corporate income tax payable based on the tax return. At the end of the fiscal year, the Company determines the actual corporate income tax payable based on the final tax return and adjusts any differences with the provisional amounts recognized during the year.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the Financial Statements and the values for tax purposes.

Deferred income tax liabilities are recognized for all the temporary taxable differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that, at the time of transaction, affect neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that future taxable income will be available against which the deductible temporary difference can be utilized. Deferred income tax assets are also recognized for unused taxable losses and tax credits to the extent that it is probable that future taxable profit will be available against which they can be utilized. Deferred income tax assets and deferred income tax liabilities arising from transactions recognized directly in owner's equity are not recognized into deferred income tax expense.

The carrying amount of deferred corporate income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be recovered.

Deferred income tax assets and deferred income tax liabilities are measured using the tax rates that are expected to apply in the period when the assets are recovered or the liabilities are settled, based on the effective tax rates and tax laws that have been enacted or substantively enacted by the reporting date.

When preparing the Statement of Financial Position, the Company offsets deferred tax assets and deferred tax liabilities if:

- The Company has the legal right to offset current income tax assets against current income tax liabilities; and
- Deferred income tax assets and deferred income tax liabilities are relevant to corporate income tax levied by the same taxation authority on either:
  - The same taxable subjects; or
  - The Company has intention to pay current income tax liabilities and current income tax assets on a net basis or recover tax assets and settle tax liability simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

17. Related parties

A party is considered a related party of the Company if that party has the ability to control the Company or exercise significant influence over the Company, or has power to participate in financial and operating policy decisions of the Company. A party is also considered a related party of the Company if both parties are subject to common control.

Related parties of the Company include:

- The Parent Company and associates, along with other subsidiaries within the Group.
- Individuals with direct or indirect voting rights and thereby have significant influence over the Company, including members of the Board of Directors and their close family members.
- Key management personnel have the authority and responsibility to plan, manage and control the Company's operations, including members of the Executive Board, the Supervisory Board, other members of management and close family members of these individuals.
- Entities over which individuals referred to above are able to exercise sufficient influence through direct or indirect ownership of voting rights, including entities owned by key management personnel or major shareholders of the Company and entities that share key management personnel with the Company.

Close family members of an individual are those who may cause influence or be influenced by that individual in their dealings with the Company, including the individual's parents, spouse, children and siblings.

A related party transaction is a transfer of resources, services or obligations between related parties, regardless of whether a price is charged.

In considering if parties are related, attention is directed to the substance of the relationship and not merely its legal form.

18. Segment reporting

A business field is a distinguishable component of an enterprise engaged in the production or supply of individual products or services, or a group of related products or services, for which the field has economic risks and rewards distinct from those of other business fields.

A geographical segment is a distinguishable segment of an enterprise engaged in the production or supply of products or services within a specific economic environment, where that segment has economic risks and benefits that differ from those of business segments in other economic environments.

The nature of economic risks and benefits is the primary basis for determining whether the primary segment report is prepared in the business field or by geographical area. If risks and rates of return are primarily influenced by differences in products and services, the primary segment report is prepared in the business field and the secondary segment report by geographical area. Conversely, if risks and rates of return are primarily influenced by differences in geographical area, the primary segment report is prepared by geographical area and the secondary segment report by the business field. The Company's organisational structure, management and internal financial reporting system form the primary basis for determining whether a segment report is primary or secondary.

A segment must be reported if the majority of its revenue derives from external sales of goods and provisions of services and it meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the gross revenue of all segments.
- Segment financial performance accounts for 10% or more of the total financial performance of all profitable segments or the total financial performance of all loss-making segments (whichever is greater in absolute terms).
- The division's total assets account for 10% or more of the total assets of all divisions.

Information on the segment is prepared and presented in accordance with the accounting policies applied to the preparation and presentation of the Company's Financial Statements.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENTS OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	745,481,391	441,283,000
Demand deposits	35,780,922,444	23,975,843,994
- *Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)*	*35,641,958,394*	*23,815,086,240*
- *Other banks and organisations*	*138,964,050*	*160,757,754*
Cash equivalents	23,095,183,561	23,080,087,672
- *3-month term deposit with Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)*	*23,000,000,000*	*23,000,000,000*
- *Accrued interest*	*95,183,561*	*80,087,672*
Total	**59,621,587,396**	**47,497,214,666**

2. Financial investments

The Company's financial investments comprise held-to-maturity investments and equity investments in other entities. The Company's financial investments are as follows:

2a. Short-term held-to-maturity investments

Held-to-maturity investments are term deposits with principal term from 6 to 12 months and remaining term of 12 months or less, detail are as follows:

	Ending balance		Beginning balance	
	Cost	Recoverable value	Cost	Recoverable value
Term deposits	*76,301,106,848*	*76,301,106,848*	*73,032,238,355*	*73,032,238,355*
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	60,000,000,000	60,000,000,000	61,000,000,000	61,000,000,000
An Binh Commercial Joint Stock Bank (ABBank)	15,000,000,000	15,000,000,000	11,000,000,000	11,000,000,000
Accrued interest	*1,301,106,848*	*1,301,106,848*	*1,032,238,355*	*1,032,238,355*
Total	**76,301,106,848**	**76,301,106,848**	**73,032,238,355**	**73,032,238,355**

All short-term held-to-maturity investments are recoverable and do not require the provisions for impairment. There are no changes in provisions for impairment of short-term held-to-maturity investments during the period.

2b. Equity investments in other entities

	Ending balance			Beginning balance		
	Cost	Recoverable value	Provision	Cost	Recoverable value	Provision
Investment in associates	*103,850,000,000*	*103,850,000,000*	-	*103,850,000,000*	*103,850,000,000*	-
Buon Don Hydropower Joint Stock Company (i)	103,850,000,000	103,850,000,000	-	103,850,000,000	103,850,000,000	-
Equity investments in other entities	*7,091,640,000*	*6,561,417,664*	*(530,222,336)*	*7,091,640,000*	*6,561,417,664*	*(530,222,336)*
Son Giang Power Joint Stock Company (ii)	5,000,000,000	5,000,000,000	-	5,000,000,000	5,000,000,000	-
EVN International Joint Stock Company (iii)	1,050,000,000	1,050,000,000	-	1,050,000,000	1,050,000,000	-
Khanh Hoa - Hanoi Development Investment Joint Company (iv)	1,041,640,000	511,417,664	(530,222,336)	1,041,640,000	511,417,664	(530,222,336)
Total	**110,941,640,000**	**110,411,417,664**	**(530,222,336)**	**110,941,640,000**	**110,411,417,664**	**(530,222,336)**

(i) Pursuant to Business Registration Certificate No. 6000884487 amended for the 11th time on 29 September 2023 issued by the Department of Planning and Investment of Dak Lak Province, Buon Don Hydropower Joint Stock Company has charter capital of VND 668,509,750,000. At the end of the accounting period and at the beginning of the year, the Company held 20,724,182 shares, equivalent to 31% of the charter capital.

(ii) The Company holds 500,000 shares, equivalent to 6.46% of the charter capital.

(iii) The Company holds 105,000 shares.

(iv) The Company holds 104,164 shares.

Recoverable amount
For investments in listed shares or investments for which a fair value can be reliably determined, the recoverable amount is determined based on the market value at the end of the accounting period.

For investments where fair value cannot be determined, the recoverable amount is determined based on the investee's actual paid-in ownership interest, on the Consolidated Financial Statements (if the investee is a parent company) or the Separate Financial Statements (if the investee is an independent entity with no subsidiaries) at the end of the accounting period.

As at 30 June 2026, the Company has not yet determined the recoverable amount of its investment in Khanh Hoa - Hanoi Investment and Development Joint Stock Company based on the existing information. However, as at the date of these Interim Financial Statements, the Company have not yet obtained the investee's Interim Financial Statements for the first 6 months of the year ended 2026. Consequently, the Company does not yet have sufficient information to assess the recoverable amount and determine the provision amount for impairment required for this investment (if any). The Company will reassess when there is sufficient information.

Operating performance of associates
Buon Don Hydropower Joint Stock Company is currently operating normally, with no significant changes compared to the previous period.

Provisions for impairment of equity investments in other entities
There were no changes in provisions for impairment of equity investments in other entities during the period.

Transactions with associates
Transactions between the Company and its associates are presented in Note VIII.1b.

3. Short-term/ long-term trade receivables

3a. Short-term trade receivables

	Ending balance		Beginning balance	
	Carrying value	Provision	Carrying value	Provision
Receivables from related parties	***77,817,359,319***	-	***84,507,345,452***	-
Central Vietnam Power Projects Management Board	28,169,392,520	-	19,722,470,785	-
Northern Vietnam Power Projects Management Board	14,048,801,525	-	18,956,317,627	-
Southern Vietnam Power Projects Management Board	12,925,281,737	-	8,797,748,345	-
Vietnam Electricity Power Projects Management Board No. 1	6,696,690,206	-	8,766,223,155	-
Vietnam Electricity Power Projects Management Board No. 2	4,759,770,804	-	2,970,832,791	-

	Ending balance		Beginning balance	
	Carrying value	**Provision**	**Carrying value**	**Provision**
Vietnam Electricity Power Projects Management Board No. 3	2,212,654,724	-	4,555,272,674	-
Ialy Hydropower Company	1,898,086,560	-	4,974,432,298	-
Southern Power Project Management Board	1,275,730,064	-	-	-
Power Transmission Company 2	1,233,772,560	-	-	-
Central Vietnam Power Grid Project Management	991,763,208	-	453,589,994	-
Power Transmission Company 1	925,358,515	-	978,544,151	-
Power Generation Corporation 1	787,670,262	-	787,670,262	-
Pha Lai Thermal Power JSC	566,477,390	-	1,726,477,390	-
Ho Chi Minh City Grid Project Management Board	478,053,801	-	3,819,136,170	-
Vinh Tan Thermal Power Project Management Board	373,363,922	-	520,885,815	-
Vinh Tan Thermal Power Plant 4	152,139,570	-	367,139,570	-
Hai Phong Thermal Power JSC	109,822,614	-	109,822,614	-
Ba Ria Vung Tau Power Company	82,593,002	-	82,593,002	-
Nghi Son Thermal Power Company	53,545,000	-	2,537,085,000	-
Mong Duong Thermal Power Company	43,013,889	-	83,232,156	-
Hoa Binh Hydropower Company	33,377,446	-	33,377,446	-
Uong Bi Thermal Power Company	-	-	331,482,857	-
Sesan Hydropower Development Company	-	-	92,093,485	-
Song Ba Ha Hydro Power JSC	-	-	43,682,061	-
Huoi Quang - Ban Chat Hydropower Company	-	-	34,685,040	-
Electricity Transmission Project Management Board	-	-	2,872,298,358	-
Central Rural Power Project Management Board	-	-	890,252,406	-
Receivables from other customers	***42,655,899,621***	***(22,496,794,159)***	***59,896,787,348***	***(24,966,472,908)***
Trung Nam Thuan Nam Solar Power Co., Ltd.	18,322,825,360	(18,322,825,360)	20,822,825,360	(20,822,825,360)
Other customers	24,333,074,261	(4,173,968,799)	39,073,961,988	(4,143,647,548)
Total	**120,473,258,940**	**(22,496,794,159)**	**144,404,132,800**	**(24,966,472,908)**

3b. Long-term trade receivables

The beginning balance was receivables from the Hydropower Project Management Board 2. Provision for impairment of the beginning balance of long-term trade receivables is not required.

4. Short-term advances to suppliers

	Ending balance	Beginning balance
Le Nguyen Construction Co., Ltd	397,101,100	397,101,100
Hanoi - Energy Engineering Consulting Co., Ltd	400,000,000	400,000,000
Gia Viet Joint Stock Company	650,000,000	350,000,000
Other suppliers	2,550,650,742	2,269,083,627
Total	**3,997,751,842**	**3,416,184,727**

5. Other short-term/ long-term receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying value	Provision	Carrying value	Provision
Receivables from related parties	-	-	***10,362,091,000***	-
Buon Don Hydropower Joint Stock Company – Dividends receivable	-	-	10,362,091,000	-
Receivables from other organisations and individuals	***7,166,088,155***	-	***5,223,551,235***	-
Receivable from employees – Advance payments for business trips	6,166,336,210	-	4,170,393,714	-
Other receivables	999,751,945	-	1,053,157,521	-
Total	**7,166,088,155**	-	**15,585,642,235**	-

5b. Other long-term receivables

Long-term mortgages and deposits. Provision for impairment of other long-term receivables is required

6. Overdue debts, doubtful debts

These are trade receivables, details are as follows

	Ending balance			Beginning balance		
	Outstanding period	Cost	Recoverable amount	Outstanding period	Cost	Recoverable amount
Trung Nam Thuan Nam Solar Power Co., Ltd.	Over 3 years	18,322,825,360	-	From 2 and 3 years	20,822,825,360	-
Trung Nam Dak Lak 1 Wind Power JSC	Over 3 years	2,734,797,548	-	From 2 and 3 years	2,834,797,548	-
Phuoc Huu Wind Power Joint Stock Company	Over 3 years	500,000,000	-	From 2 and 3 years	1,100,000,000	425,000,000
Receivables from other customers	Over 3 years	1,069,650,000	130,478,749	Over 3 years	633,850,000	-
Total		**22,627,272,908**	**130,478,749**		**25,391,472,908**	**425,000,000**

Changes in allowances for short-term doubtful debts are as follows:

	Accumulated from the beginning of the year	
	Current year	Previous year
Beginning balance	24,966,472,908	27,370,742,148
Additional provision	305,321,251	1,079,525,000
Reversal of provision	(2,775,000,000)	-
Ending balance	**22,496,794,159**	**28,450,267,148**

7. Inventories

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Materials and supplies	196,995,706	-	256,623,770	-
Tools	96,856,951	-	84,129,903	-
Work in process	7,807,764,439	-	12,423,783,675	-
Total	**8,101,617,096**	-	**12,764,537,348**	-

There is no inventory which is required for provision. There were no changes in the allowance for devaluation of inventories during the period.

8. Short-term/long-term deferred expenses

8a. Short-term deferred expenses

	Ending balance	Beginning balance
Software licence costs	620,064,781	952,225,142
Office rental costs	50,000,000	62,000,000
Total	**670,064,781**	**1,014,225,142**

8b. Long-term deferred expenses

	Ending balance	Beginning balance
Tools	1,193,233,262	1,445,044,043
Software licence costs	415,052,702	225,242,048
Total	**1,608,285,964**	**1,670,286,091**

9. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Vehicles	Management equipment and tools	Total
Historical cost					
Beginning balance	32,771,273,311	18,553,844,961	19,904,749,049	5,599,552,593	76,829,419,914
Acquisition during the period	-	1,290,255,000	-	452,932,221	1,743,187,221
Ending balance	**32,771,273,311**	**19,844,099,961**	**19,904,749,049**	**6,052,484,814**	**78,572,607,135**
Of which:					
Fully depreciated but still in use	394,989,091	13,486,620,887	15,535,375,049	3,672,066,615	33,089,051,642
Pending liquidation	-	-	-	-	-

	Buildings and structures	Machinery and equipment	Vehicles	Management equipment and tools	Total
Accumulated depreciation					
Beginning balance	9,889,978,655	15,119,218,596	16,829,904,316	4,155,854,442	45,994,956,009
Depreciation during the period	721,595,412	458,494,778	459,531,115	261,361,832	1,900,983,137
Ending balance	**10,611,574,067**	**15,577,713,374**	**17,289,435,431**	**4,417,216,274**	**47,895,939,146**
Carrying value					
Beginning balance	22,881,294,656	3,434,626,365	3,074,844,733	1,443,698,151	30,834,463,905
Ending balance	**22,159,699,244**	**4,266,386,587**	**2,615,313,618**	**1,635,268,540**	**30,676,667,989**
Of which:					
Temporarily unused	-	-	-	-	-
Pending liquidation	-	-	-	-	-

The list of tangible fixed assets at the end of the accounting period is as follows:

	Historical cost	Accumulated depreciation	Carrying value
Production Control House at Hoang Hoa Tham Street	9,330,988,360	8,280,238,860	1,050,749,500
Production Control House at Le Thanh Phuong Street	21,603,681,770	1,179,763,905	20,423,917,865
Other fixed assets	47,637,937,005	38,435,936,381	9,202,000,624
Total	**78,572,607,135**	**47,895,939,146**	**30,676,667,989**

Certain tangible fixed assets with carrying values of VND 1,050,749,500 have been pledged as security for a credit facility agreement with the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Khanh Hoa Branch to secure, deposit for contract performance.

10. Intangible fixed assets

	Land use rights	Computer software	Total
Initial cost			
Beginning balance	16,557,463,000	6,916,953,583	23,474,416,583
Purchases during the period	-	924,000,000	924,000,000
Ending balance	**16,557,463,000**	**7,840,953,583**	**24,398,416,583**
Of which:			
Fully amortized but still in use	341,156,100	4,655,809,083	4,996,965,183
Accumulated amortization			
Beginning balance	3,515,323,709	6,583,032,637	10,098,356,346
Amortization during the period	91,223,496	257,966,149	349,189,645
Ending balance	**3,606,547,205**	**6,840,998,786**	**10,447,545,991**
Carrying value			
Beginning balance	13,042,139,291	333,920,946	13,376,060,237
Ending balance	**12,950,915,795**	**999,954,797**	**13,950,870,592**
Of which:			
Temporarily not in use	-	-	-
Pending liquidation	-	-	-

The list of intangible fixed assets at the end of the accounting period is as follows:

	Initial cost	Accumulated amortization	Carrying value
Land use right at 38 Le Thanh Phuong	5,699,073,600	2,010,189,905	3,688,883,695
Land use right at 11 Hoang Hoa Tham	5,330,000,000	-	5,330,000,000
Other land use rights	5,528,389,400	1,596,357,300	3,932,032,100
Computer software	7,840,953,583	6,840,998,786	999,954,797
Total	**24,398,416,583**	**10,447,545,991**	**13,950,870,592**

Certain intangible fixed assets with carrying value of VND 10,947,040,375 have been pledged as security for a credit facility agreement with the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Khanh Hoa Branch to secure, deposit for contract performance.

11. Short-term trade payable

	Ending balance	Beginning balance
Payables to related parties	***1,269,788,028***	***1,269,788,028***
Power Engineering Consulting Joint Stock Company 1	1,269,788,028	1,269,788,028
Payables to other suppliers	***22,726,753,266***	***27,143,743,751***
GEG Thao Nguyen Co., Ltd	2,874,575,784	2,086,541,533
Shanghai Electric (VN) Co., Ltd	2,346,652,694	2,346,652,694
Tokyo Electrical House Appliances Co., Ltd.	2,880,023,750	2,870,929,861
Other suppliers	14,625,501,038	19,839,619,663
Total	**23,996,541,294**	**28,413,531,779**

Of which, the trade payables for the acquisition of fixed assets and construction investments at the end of the accounting period were VND 2,425,378,448 (the beginning balance was VND 1,794,926,374).

The Company has no other overdue trade payable.

12. Short-term advances from customers

	Ending balance	Beginning balance
Advances from related parties	***5,214,217,494***	***5,891,977,174***
Electricity Transmission Project Management Board	1,614,180,947	-
Power Generation Joint Stock Corporation 3	1,079,088,178	852,888,178
Thermal Power Project Management Board 3	809,270,056	809,270,056
Hydropower Project Management Board 2	542,234,026	699,052,326
Power Transmission Company 3	542,321,086	2,388,819,674
Trung Son Hydropower Co., Ltd	480,000,000	-
Vinh Tan Thermal Power Company	82,262,856	47,293,684
Power Transmission Company No. 4	64,860,345	64,860,345
Southern Power Project Management Board	-	339,978,096
Power Transmission Company 2	-	689,814,815
Advances from other customers	***52,831,019,823***	***37,932,260,235***
CLE1 Investment Co., Ltd	7,119,526,799	1,806,007,319
Truong Thanh Development and Construction Investment Joint Stock Company	4,611,664,209	8,310,189,009
Other customers	41,099,828,815	27,816,063,907
Total	**58,045,237,317**	**43,824,237,409**

13. Payable for dividends and profit distribution

	Ending balance	Beginning balance
2025 dividends [i]	19,781,493,000	-
Dividends payable to other shareholders [ii]	105,331,041	105,331,041
Total	**19,886,824,041**	**105,331,041**

(i) The 2026 Annual General Meeting of Shareholders adopted Resolution No. 368/2026/NQ-ĐHĐCĐ dated 22 April 2026 regarding the payment of the 2025 cash dividends to shareholders at a rate of 10% of the charter capital equivalent to VND 19,781,493,000.

(ii) The dividend payable to shareholders holding shares for which the dividend receipt procedures have not yet been completed.

14. Short-term taxes and amounts payable to the State budget

	Beginning balance	Amount payable during the period	Amount actually paid during the period	Ending balance
VAT on local sales	2,487,755,357	7,037,792,326	(9,340,364,090)	185,183,593
Corporate income tax	327,067,802	1,757,338,765	(1,482,460,752)	601,945,815
Personal income tax	1,196,035,667	1,087,056,111	(1,584,960,735)	698,131,043
Contractor's tax	-	6,676,517	(6,676,517)	-
Total	**4,010,858,826**	**9,888,863,719**	**(12,414,462,094)**	**1,485,260,451**

All taxes and other amounts payable to the State Budget are paid in the short term.

Value Added Tax (VAT)
The Company has to pay VAT in accordance with the deduction method at the rate of 10%.

In the first 6 months of 2026, the Company was subject to VAT rate of 8% on certain merchandise and services under Decree No. 174/2025/NĐ-CP dated 30 June 2025 of the Government, providing guidance of the Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly.

Corporate income tax
The Company is required to pay corporate income tax on assessable income at a rate of 20%

The estimated corporate income tax payable is as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Total accounting profit before tax	8,929,652,221	7,524,778,603
Increases/(decreases) of accounting profit to determine taxable income:		
• Other increases	275,380,006	202,327,729
• Decreases	-	-
Taxable income	9,205,032,227	7,727,106,332
Income exempted from tax	(500,000,000)	(500,000,000)
Assessable income	8,705,032,227	7,227,106,332
Corporate income tax rate	20%	20%
Corporate income tax payable at common tax rate	***1,741,006,446***	***1,445,421,266***
Adjustments of corporate income tax payable of the previous years	***16,332,319***	***174,608,931***
Total corporate income tax to be paid	**1,757,338,765**	**1,620,030,197**

Determination of corporate income tax liability of the Company is based on prevailing regulations on tax. Nonetheless, these tax regulations may change from time to time and tax regulations applicable to variety of transactions can be interpreted differently. Therefore, the tax amounts presented in the Interim Financial Statements can be changed upon the inspection of tax authorities.

Other taxes
The Company has declared and paid these taxes in accordance with the regulations.

15. Payables to employees

Salary and bonus to be paid to employees.

16. Short-term accrued expenses

	Ending balance	Beginning balance
Meal allowances	344,640,000	276,459,000
Project implementation costs	4,138,100,000	4,194,314,720
Other short-term payables	1,704,880,000	1,000,000,000
Total	**6,187,620,000**	**5,470,773,720**

17. Other short-term payables

	Ending balance	Beginning balance
Payables to related parties	***1,659,879,935***	***1,659,879,935***
Vietnam Electricity - Bond interest	1,659,879,935	1,659,879,935
Payables to other organisations and individuals	***2,119,882,562***	***1,106,640,700***
Trade Union's expenditure	1,180,586,737	745,176,457
Social insurance premium	474,661,980	-
Payables for equitization	2,100,000	2,100,000
Other short-term payables	462,533,845	359,364,243
Total	**3,779,762,497**	**2,766,520,635**

The Company has no other overdue payables.

18. Bonus and welfare fund

	Beginning balance	Increase due to appropriation from profit	Bonuses received from the Provincial People's Committee	Disbursement during the period	Ending balance
Bonus fund	7,485,663,413	12,936,350,000	7,020,000	(4,559,700,000)	15,869,333,413
Welfare Fund	276,169,922	12,936,350,000	-	(1,278,861,000)	11,933,658,922
Bonus Fund of Executive Board	358,846,000	-	-	(358,846,000)	-
Total	**8,120,679,335**	**25,872,700,000**	**7,020,000**	**(6,197,407,000)**	**27,802,992,335**

19. Owner's equity

19a. Statement of changes in owner's equity

	Owner's capital	Treasury stocks	Investment and Development Fund	Retained profit/ Accumulated loss	Total
Beginning balance of the previous year	198,460,160,000	(745,850,060)	31,482,333,781	35,541,429,489	264,738,073,210
Profit in the previous period	-	-	-	5,904,748,406	5,904,748,406
Appropriation for investment and development fund from the 2024 profit	-	-	6,136,950,000	(6,136,950,000)	-
Appropriation for the bonus and welfare fund from the 2024 profit	-	-	-	(6,136,950,000)	(6,136,950,000)
Appropriation for bonus fund of the Executive Board from the 2024 profit	-	-	-	(358,846,000)	(358,846,000)
Ending balance of the previous period	**198,460,160,000**	**(745,850,060)**	**37,619,283,781**	**28,813,431,895**	**264,147,025,616**
Beginning balance of the current year	198,460,160,000	(745,850,060)	37,619,283,781	45,845,793,173	281,179,386,894
Profit in the current period	-	-	-	7,172,313,456	7,172,313,456
Appropriation for the bonus and welfare fund from the 2025 profit	-	-	-	(25,872,700,000)	(25,872,700,000)
2025 dividend distribution				(19,781,493,000)	(19,781,493,000)
Ending balance of the current period	**198,460,160,000**	**(745,850,060)**	**37,619,283,781**	**7,363,913,629**	**242,697,507,350**

19b. Details of owner's capital

Details of capital contribution per majority shareholders are as follows:

	Ending balance	Beginning balance
Vietnam Electricity	142,193,880,000	142,193,880,000
Other shareholders	56,266,280,000	56,266,280,000
Total	**198,460,160,000**	**198,460,160,000**

19c. Shares

	Ending balance	Beginning balance
Number of shares registered to be issued	19,846,016	19,846,016
Number of shares sold to the public	19,846,016	19,846,016
Number of shares repurchased	(64,523)	(64,523)
Number of outstanding shares	19,781,493	19,781,493

All shares are common shares. Par value per outstanding share: VND 10,000.

19d. Profit distribution

During the period, the Company distributed 2025 profits in accordance with Resolution No. 368/NQ-ĐHĐCĐ dated 22 April 2026 of the 2026 Annual General Meeting of Shareholders as follows:

		Amount (VND)
• Appropriation for bonus and welfare fund	:	25,872,700,000
• Dividends distributed to shareholders	:	19,781,493,000

20. Off-statement of financial position items

20a. Pledged and mortgaged assets

	Carrying value			
	Ending balance	**Beginning balance**	**Term of pledge or mortgage**	**Pledgee or mortgagee**
Tangible fixed assets (see Note V.9)	***1,050,749,500***	***1,275,910,096***		
Production Control House at Hoang Hoa Tham	1,050,749,500	1,275,910,096	Based on the term of the credit facility agreement	Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Khanh Hoa Branch
Intangible fixed assets (see Note V.10)	***10,947,040,375***	***11,034,475,687***		
Land use right at 11 Hoang Hoa Tham	5,330,000,000	5,330,000,000	Based on the term of the credit facility agreement	Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Khanh Hoa Branch
Land use right at 38 Le Thanh Phuong	3,688,883,695	3,745,874,431		
Land use right at 137 Thong Nhat	1,928,156,680	1,958,601,256		
Total	**11,997,789,875**	**12,310,385,783**		

20b. Foreign currencies

At the end of the accounting period, the Company's cash and cash equivalents amounted to USD 453,943.61 (the beginning balance was USD 416,084.11).

20c. Treated doubtful debts

	Ending balance	**Beginning balance**
Nho Que 1 Hydro Electric Joint Stock Company	6,037,929,873	6,037,929,873
Northern Electricity Development and Investment Joint Stock Company	5,919,992,822	5,919,992,822
Duc Long Gia Lai Group JSC	5,318,864,000	5,318,864,000
Nhan Luat Investment and Power JSC	3,054,527,900	3,054,527,900
Other customers	8,577,305,730	8,577,305,730
Total	**28,908,620,325**	**28,908,620,325**

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Revenue from sales of goods and provisions of services

1a. Gross revenue

	Accumulated from the beginning of the year	
	Current year	Previous year
Revenue from survey activities	46,446,793,634	29,893,674,257
Revenue from design activities	57,820,448,878	68,192,420,501
Other revenues	5,589,539	5,454,721
Total	**104,272,832,051**	**98,091,549,479**

1b. Revenue from sales of goods and provisions of services to related parties

Transactions on sales of goods and provision of services to related parties are presented in Notes VIII.1a and VIII.1b.

2. Cost of sales

	Accumulated from the beginning of the year	
	Current year	Previous year
Cost of survey activities	41,485,702,353	24,078,439,792
Cost of design activities	42,592,748,985	51,113,670,254
Total	**84,078,451,338**	**75,192,110,046**

3. Financial income

	Accumulated from the beginning of the year	
	Current year	Previous year
Term deposit interest	1,973,219,175	696,989,041
Demand deposit interest	13,772,773	15,218,859
Dividends and profits distributed	500,000,000	500,000,000
Exchange gain arising	19,937,518	215,205,623
Exchange gain due to the revaluation of monetary items denominated in foreign currencies	7,005,222	-
Total	**2,513,934,688**	**1,427,413,523**

4. Financial expenses

	Accumulated from the beginning of the year	
	Current year	Previous year
Exchange loss arising	-	32,097
Foreign exchange loss arising from the revaluation of monetary items denominated in foreign currencies	-	57,521,588
Total	**-**	**57,553,685**

5. General and administrative expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Expenses for employees	9,146,779,015	8,178,041,048
Office supplies	133,821,601	173,138,119
Depreciation/(amortization) of fixed assets	288,487,730	98,031,981
Provision for/(Reversal of) doubtful receivables	(2,469,678,749)	1,079,525,000
Expenses for external services	324,699,287	328,230,398
Other expenses	6,263,484,356	6,526,461,012
Total	**13,687,593,240**	**16,393,161,881**

6. Other income

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Penalties due to breach of contract	-	120,753,704
Other income	14,970,000	7,680,280
Total	**14,970,000**	**128,433,984**

7. Other expenses

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Penalties due to breach of contract	29,433,600	359,760,146
Taxes fined and collected in arrears	37,155,413	49,695,880
Fines due to administrative offences	33,000,000	-
Other expenses	6,450,927	70,336,745
Total	**106,039,940**	**479,792,771**

8. Earnings per share

8a. Basic/diluted earnings per share

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Accounting profit after corporate income tax	7,172,313,456	5,904,748,406
Appropriation for bonus and welfare fund	-	(3,576,235,515)
Profit used to calculate basic earnings per share	7,172,313,456	2,328,512,891
Weighted average number of outstanding shares during the period	19,781,493	19,781,493
Basic/ diluted earnings per share	**363**	**118**

8b. Other information

At the date of Interim Financial Statements, the Company cannot reliably estimate the profit amount appropriated for the Bonus and Welfare Fund for the six-month period of the fiscal year ending 31 December 2026, as the appropriation rates for the Bonus and Welfare Fund and the 2026 Bonus Fund of Managers have not yet been assessed by the General Meeting of Shareholders of the Company. If the Company conducts to make such appropriation, "Profit used to calculate basic earnings per share" item will reduce and consequently decrease "Basic earnings per share" at corresponding amount.

In addition, basic earnings per share of the previous period has also been restated to deduct the appropriation amount to the bonus and welfare fund (calculated as the total appropriation amount for the 2025 bonus and welfare fund multiplying by the ratio of profit for the first six months of 2025 to the total profit for the full year 2025) when determining the basic earnings per share. That caused earnings per share of the previous period to decrease from VND 298 to VND 118.

There is no transaction over the common share or potential common share from the end of the accounting period up to the date of these Interim Financial Statements.

9. Operating costs by factors

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Cost of materials and supplies	4,073,445,962	4,302,701,568
Labour costs	45,733,895,075	40,890,205,240
Depreciation/(amortization) of fixed assets	2,239,171,367	2,326,747,564
Expenses for external services	20,514,865,712	19,241,162,086
Other expenses	25,204,666,462	24,824,455,469
Total	**97,766,044,578**	**91,585,271,927**

VII. ADDITIONAL INFORMATION ON THE ITEMS PRESENTED IN THE INTERIM CASH FLOW STATEMENT

Non-cash transactions affecting the future Cash Flow Statement
During the period, the Company acquired certain fixed assets by incurring debts valued at VND 2,425,378,448.

VIII. OTHER INFORMATION

1. The event of the prosecution and temporary detention of the Company's management members

On 12 June 2026, the Police Investigation Agency of the Ministry of Public Security issued a decision to indict the suspects and executed a warrant for the provisional detention of some management members of the Company, including the Chairman of the Board of Directors, the General Director and the Chief Accountant of the Company.

The case relates to the investigation by the competent authorities into alleged offences under criminal law, namely "Breach of accounting regulations causing serious consequences" and "Embezzlement of assets", which occurred at the National Power Transmission Corporation (EVNNPT), a subsidiary of the Vietnam Electricity Group (EVN). The Company issued an extraordinary disclosure regarding the matter in accordance with regulations on 13 June 2026.

As at the date of the Interim Financial Statements, this matter is still under investigation and no findings, indictment or final judgement have been issued by the competent State authorities. Consequently, the Board of Management of the Company is unable to reliably determine the current obligations and financial effects (if any) of this matter on the Interim Financial Statements.

To ensure the Company's operations are maintained continuously and in compliance with regulations, the Board of Directors appointed Mr. Vuong Anh Dung as Acting General Director in charge of executive management and Mr. Ho Nam Khanh as accountant in charge as replacement under Resolution No. 455/NQ-HĐQT dated 23 June 2026. The Company's business, governance and operational activities as at the date of this statement continue to be organised and carried out as normal in accordance with the laws, the Company's Charter and internal governance regulations.

The Board of Directors and the Board of Management will continue to monitor developments in this matter and will make appropriate disclosures, adjustments or provide additional notes in Financial Statements of subsequent periods when the official information or conclusions are received from the competent authorities.

2. Transactions and balances with related parties

Related parties of the Company include key management personnel and their related individuals, other related parties.

2a. Transactions and balances with the key management personnel and their related individuals

The key management personnel comprise members of the Board of Directors, the Supervisory Board and Executive Board. Their related individuals are their close family members.

Transactions with the key management personnel and their related individuals

The Company has no transactions of sales of goods or provisions of services and no other transactions with the key management personnel and their related individuals.

Remuneration of the key management personnel

	Position	Salary, bonus	Remuneration	Total income
Current period				
Mr. Le Cao Quyen	Board Chairman (until 24 July 2026)	970,157,480	-	970,157,480
Mr. Vuong Anh Dung	Acting General Director (formerly Deputy General Director)	562,300,420	-	562,300,420
Mr. Tran Cao Hy	General Director (until 24 July 2026)	694,822,000	32,640,000	727,462,000
Mr. Huynh Minh Quang	Board Member (from 22 April 2026)	93,380,805	-	93,380,805
Mr. Vu Thanh Danh	Board Member (until 22 April 2026)	122,760,000	-	122,760,000
Mr. Nguyen Chi Quang	Board Member	15,250,000	32,640,000	47,890,000
Mr. Dong Trinh Hoang	Board Member - Deputy General Director	533,485,240	-	533,485,240
Mr. Nguyen Nhu Dong	Deputy General Director (until 24 July 2026)	461,405,420	-	461,405,420
Ms. Nguyen Minh Hang	Head of the Supervisory Board	9,216,000	120,000,000	129,216,000
Mr. Nguyen Duy Quoc Viet	Member of the Supervisory Board	8,830,000	114,240,000	123,070,000
Ms.Nguyen Thi Hai Yen	Member of the Supervisory Board	8,830,000	114,240,000	123,070,000
Total		**3,480,437,365**	**413,760,000**	**3,894,197,365**

	Position	Salary, bonus	Remuneration	Total income
Previous period				
Mr. Le Cao Quyen	Board Chairman	232,243,000	-	232,243,000
Mr. Tran Cao Hy	General Director	215,776,270	81,600,000	297,376,270
Mr. Vu Thanh Danh	Board Member	209,550,000	-	209,550,000
Mr. Nguyen Chi Quang	Board Member	8,176,000	81,600,000	89,776,000
Mr. Nguyen Xuan Phuong	Deputy General Director	100,909,000	-	100,909,000
Mr. Vuong Anh Dung	Deputy General Director	208,699,220	-	208,699,220
Mr. Dong Trinh Hoang	Board Member - Deputy General Director	184,604,180	81,600,000	266,204,180
Ms. Nguyen Minh Hang	Head of the Supervisory Board	3,221,000	-	3,221,000
Mr. Nguyen Duy Quoc Viet	Member of the Supervisory Board	6,176,000	-	6,176,000
Ms. Nguyen Thi Hai Yen	Member of the Supervisory Board	6,176,000	-	6,176,000
Total		**1,175,530,670**	**244,800,000**	**1,420,330,670**

2b. ***Transactions and balances with other related parties***

Other related parties of the Company include:

Other related parties	Relationship
Vietnam Electricity (EVN)	Parent company, holding 71.65% of the charter capital
Buon Don Hydropower Joint Stock Company	Associate; the Company holds 31% of the charter capital
Vietnam Electricity Power Projects Management Board No. 1	Affiliate of EVN
Vietnam Electricity Power Projects Management Board No. 2	Affiliate of EVN
Vietnam Electricity Power Projects Management Board No. 3	Affiliate of EVN
Power Engineering Consulting Joint Stock Company 1	Subsidiary of EVN
Other companies within the same group	The Group of EVN

Transactions with other related parties

The Company has had transactions of sales of goods and the provision of services as well as other transactions with other related parties as follows:

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Buon Don Hydropower Joint Stock Company		
The Company received 2024 dividends	10,362,091,000	-
Revenue from provisions of services	-	196,883,414
Vietnam Electricity Power Projects Management Board No. 1		
Revenue from provisions of services	4,983,751,811	33,288,966,923
The Company received payment	7,451,614,902	45,822,191,404

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Vietnam Electricity Power Projects Management Board No. 2		
Revenue from provisions of services	11,822,282,933	1,119,090,909
The Company received payment	10,979,127,555	1,710,296,146
Vietnam Electricity Power Projects Management Board No. 3		
Revenue from provisions of services	2,444,724,630	27,708,274,190
The Company received payment	4,982,920,550	27,055,520,000
Central Vietnam Power Projects Management Board		
Revenue from provisions of services	17,619,626,078	3,044,436,842
The Company received payment	10,581,441,351	19,238,358,119
Northern Vietnam Power Projects Management Board		
Revenue from provisions of services	5,046,287,790	4,545,314,740
The Company received payment	10,357,241,562	9,846,197,201
Penalties for contract breach	-	327,014,472
Power Transmission Company 3		
Revenue from provisions of services	4,057,855,730	1,244,350,800
The Company received payment	2,535,985,600	1,658,637,121
Southern Vietnam Power Projects Management Board		
Revenue from provisions of services	3,821,790,178	1,116,763,787
The Company received payment	-	7,744,193,958
Power Transmission Company 2		
Revenue from provisions of services	1,781,099,422	-
Electricity Transmission Project Management Board		
Revenue from provisions of services	1,446,200,000	-
The Company received payment	6,046,193,487	3,049,791,866
Penalties for contract breach	2,181,818	-
Vinh Tan Thermal Power Company		
Revenue from provisions of services	249,719,909	800,925,925
The Company received payment	304,666,674	1,379,592,593
Central Vietnam Power Grid Project Management		
Revenue from provisions of services	111,886,225	-
The Company received payment	462,540,892	-
Penalties for contract breach	10,375,423	-

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Ho Chi Minh City Grid Project Management Board		
Revenue from provisions of services	48,703,686	531,996,604
The Company received payment	3,393,682,350	525,532,339
Nghi Son Thermal Power Company		
Revenue from provisions of services	-	2,299,574,074
The Company received payment	2,483,540,000	1,256,329,334
Da Nhim - Ham Thuan - Da Mi Hydro Power Joint Stock Company		
Revenue from provisions of services	-	1,086,463,637
Buon Kuop Hydropower Company		
Revenue from provisions of services	-	1,000,000,064
The Company received payment		1,080,000,069
Ba Ria Vung Tau Power Company		
Revenue from provisions of services	-	555,892,756
The Company received payment	-	572,569,539
Hai Phong Thermal Power Joint Stock Company		
Revenue from provisions of services	-	481,195,775
Mong Duong Thermal Power Company		
Revenue from provisions of services	-	430,138,889
The Company received payment	40,218,267	
Thai Binh Thermal Power Company		
Revenue from provisions of services	-	375,000,000
The Company received payment	-	372,254,326
Pha Lai Thermal Power Joint Stock Company		
Revenue from provisions of services	-	216,666,667
The Company received payment	1,160,000,000	638,592,727
Phu My Thermal Power Company		
Revenue from provisions of services	-	43,475,125
Nha Trang Central Power - Khanh Hoa Power JSC		
Revenue from provisions of services	5,589,539	5,454,721
The Company received payment	6,036,703	5,891,098

	Accumulated from the beginning of the year	
	Current year	**Previous year**
Uong Bi Thermal Power Company		
The Company received payment	331,482,857	-
Huoi Quang Ban Chat Hydropower Company		
The Company received payment	34,685,040	-
Power Transmission Company 1		
The Company received payment	53,163,636	-
Ialy Hydropower Company		
The Company received payment	3,076,345,738	1,204,160,000
Trung Son Hydropower Co., Ltd		
The Company received payment	480,000,000	-
Vinh Tan Thermal Power Plant 4		
The Company received payment	215,000,000	-
Vinh Tan Thermal Power Project Management Board		
The Company received payment	147,521,893	-
Power Generation Joint Stock Corporation 3		
The Company received payment	226,200,000	-
Southern Power Project Management Board		
Adjustment to reduce revenue		(48,320,804)
The Company refunded	1,615,708,160	-
Hoa Binh Hydropower Company		
The Company received payment	-	300,397,010
Sesan Hydropower Development Company		
The Company received payment	92,093,485	535,131,562
Song Ba Ha Hydro Power Joint Stock Company		
The Company received payment	43,682,061	617,000,000
Song Bung Hydropower Company		
The Company received payment	-	44,012,096
An Khe KaNak Hydropower Company		
Revenue from provisions of services	740,740,741	-
The Company received payment	799,912,000	-

	Accumulated from the beginning of the year	
	Current year	**Previous year**
EVNGENCO1 Project Management Board		
Revenue from provisions of services	431,666,667	-
The Company received payment	466,200,000	-

Receivables from and payables for other related parties

Receivables from and payables for other related parties are presented in Notes V.3, V.5, V.11, V.12 and V.17.

Receivables from other related parties are unsecured and will be settled in cash.

3. Segment information

The Company's principal business activities are only to consult, survey and design; other business activities account for an insignificant proportion of revenue and are within the geographical area of Vietnam.

4. Comparative figures

Adoption of new accounting system

The fiscal year ended 31 December 2026 is the first fiscal year when the Company adopted the Enterprise Accounting System under Circular 99 in replacement of Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to the application of Circular 99 is carried out using the following methods:

- For changes in accounting policies where the Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies where the Circular 99 does not require retroactive adjustments or simplified retroactive adjustments, the Company applies the non-retroactive method.

The effect of adopting the new accounting system on the comparative figures in the Interim Financial Statements is as follows:

	Code	Figures before adjustments	Adjustments	Figures after adjustments	Notes
Interim Statement of Financial Position					
Cash equivalents	112	23,000,000,000	80,087,672	23,080,087,672	(i)
Short-term held-to-maturity investments	123	72,000,000,000	1,032,238,355	73,032,238,355	(i)
Other short-term receivables	135	16,697,968,262	(1,112,326,027)	15,585,642,235	(i)
Payables for dividends and profit distributions	313	-	105,331,041	105,331,041	(ii)
Other short-term payables	320	2,871,851,676	(105,331,041)	2,766,520,635	(ii)

(i) Reclassification of accrued term deposit interest to cash equivalents and short-term held-to-maturity investments, details are as follows:

	Amount (VND)
Accrued interest on cash equivalents	80,087,672
Accrued term deposit interest on short-term deposits	1,032,238,355
Total	1,112,326,027

(ii) Reclassification of dividends payable

5. Subsequent events

From the end of the accounting period up to the approval date of the Financial Statements, there are no material events which are required adjustments or disclosures in the Interim Financial Statements.

Khanh Hoa, 21 August 2026

CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG ĐIỆN 4
TỈNH KHÁNH HÒA

Nguyen Vu Anh Tho	Ho Nam Khanh	Vuong Anh Dung
Preparer	**Head of Finance and Accounting Department**	**Legal representative**

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