

POWER GENERATION CORPORATION 1
ĐA NHIM - HAM THUAN - ĐA MI
HYDROPOWER JOINT STOCK COMPANY

BC-TĐĐHĐ-TCKT
October 28, 2026

CONSOLIDATED ACCOUNTING STATEMENTS 3rd QUARTER 2026



DA NHIM - HAM THUAN - DA MI HYDRO POWER JOINT STOCK COMPANY
Consolidated Financial Statements

Form No.B01-DN/HN
(Issued according to Circular No. 43/2026/TT-BTC
April 20, 2026 of the Ministry of Finance)

BALANCE SHEET

3rd quarter 2026

Unit : VND

Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
A - CURRENT ASSETS (100=110+120+130+140+150+160)	100		2 975 989 320 465	2 820 600 507 517
I. Cash and cash equivalents	110		123 522 373 476	691 122 028 395
1. Cash	111	V.01	9 522 373 476	9 614 990 695
2. Cash equivalents	112		114 000 000 000	681 507 037 700
II. Short-term investments	120	V.02	2 079 025 534 254	1 370 308 400 000
1. Held-for-trading securities	121			
2. Provision for held-for-trading securities (*)	122			
3. Held-to-maturity short term investments	123		2 079 025 534 254	1 370 308 400 000
4. Provision for short-term investments held to maturity (*)	124			
5. Other short-term investment	125			
6. Provision for losses on other short-term investments	126			
III. Current accounts receivables	130		761 876 222 792	748 097 034 476
1. Short-term trade receivables	131	V.03	750 801 506 006	709 610 555 095
2. Short-term advances to suppliers	132		9 039 339 828	7 450 254 519
3. Construction contracts receivable based on agreed progress billings	134			
4. Other short-term receivables	135	V.04	3 970 726 391	33 121 574 295
5. Provision for doubtful short-term receivables (*)	136		(1 935 349 433)	(2 085 349 433)
6. Shortage of assets waiting for resolution	137	V.05		
IV. Inventories	140	V.07	8 912 908 878	9 303 950 583
1. Inventories	141		8 912 908 878	9 303 950 583
2. Provision for obsolete inventories (*)	142			
V. Short-term biological assets	150	V.12		
1. Livestock raised for short-term, one-time production	151			

Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
2. Crops grown seasonally or for short-term, one-time production.	152			
3. Provision for short-term losses of biological assets (*)	153			
VI. Other current assets	160		2 652 281 065	1 769 094 063
1. Short-term prepaid expenses	161	V.14	1 661 254 370	893 076 330
2. Value-added tax deductible	162			
3. Tax and other receivables from the State	163		991 026 695	876 017 733
4. Government bonds trading	164			
5. Other current assets	165	V.15		
B – NON-CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200		4 358 561 461 954	4 602 640 845 135
I. Long-term receivables	210			
1. Long-term trade receivables	211	V.03		
2 Long-term advances to suppliers	212			
3. Other long-term receivables	215			
4. Provision for doubtful long-term receivables (*)	216			
II. Fixed assets	220		4 016 517 840 568	4 290 803 685 265
1. Tangible fixed assets	221	V.09	4 016 379 781 685	4 290 635 929 718
- Cost	222		15 517 188 178 750	15 506 587 834 670
- Accumulated depreciation (*)	223		(11 500 808 397 065)	(11 215 951 904 952)
2. Finance leases	224	V.11		
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	138 058 883	167 755 547
- Cost	228		2 026 804 686	2 026 804 686
- Accumulated amortisation (*)	229		(1 888 745 803)	(1 859 049 139)
III. Long-term biological assets	230			
1. Livestock raised for periodic production.	231			
a) Livestock raised for periodic production. has not yet reached maturity.	232			
b) Livestock raised for periodic production reach maturity.	233	V.12		

Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
- Cost	234			
- Accumulated depreciation (*)	235			
2. Livestock raised for long-term, one-time production	236			
3. Crops grown seasonally or for long-term, one-time production.	237			
4. Provision for long-term losses of biological assets (*)	238			
IV. Investment properties	240	V.13		
- Cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	250		13 502 130 864	6 924 320 494
1. Long-term work-in-progress	251			
2. Construction in progress	252		13 502 130 864	6 924 320 494
VI. Long-term financial investments	260		214 132 281 936	200 563 931 435
1. Investments in subsidiaries	261		0	
2. Investments in joint-venture and associates	262		176 772 281 936	163 203 931 435
3. Equity Investments in other entities	263	V.13	37 360 000 000	37 360 000 000
4. Provision for long-term investment losses in other entities. (*)	264			
5. Held-to-maturity long term investments	265		-	-
6. Provision for long-term investments held to maturity (*)	266			
VII. Other long assets	270		114 409 208 586	104 348 907 941
1. Long-term prepaid expenses	271	V.14	43 377 354 723	26 946 742 790
2. Deferred tax assets	272	V.26		
3. Long-term tools, supplies and spare parts	273		71 031 853 863	77 402 165 151
4. Other long-term assets	274			
5. Goodwill	279			
TOTAL ASSETS (280 = 100 + 200)	280		7 334 550 782 419	7 423 241 352 652
C – LIABILITIES (300 = 310 + 330)	300		1 412 477 745 874	2 244 650 116 343
I. Current liabilities	310		347 040 814 194	1 066 956 645 608
1. Short-term trade payables	311	V.17	21 046 481 788	70 148 247 242
2. Short-term advances from customers	312			351 992 382

Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
3. Dividend and profit payables	313	V.18		591 660 000 000
4. Short-term Tax and amounts payable to the State budget	314	V.19	208 002 133 505	194 236 962 712
5. Payables to employees	315		13 507 692 236	55 960 804 654
6. Short-term accrued expenses	316	V.20	2 628 726 312	10 121 728 962
7. Short-term Construction contract payables based on agreed progress billings	318			
8. Revenue awaiting Short-term allocation	319	V.22		
9. Other current payables	320	V.21	609 118 535	449 396 887
10. Short-term loans and obligations under finance lease	321	V.16	75 012 494 341	123 935 827 224
11. Short-term provision	322	V.25		
12. Bonus and welfare fund	323		26 234 167 477	20 091 685 545
13. Price stabilization funds	324			
14. Government bonds trading	325			
II. Long-term liabilities	330		1 065 436 931 680	1 177 693 470 735
1. Long-term trade payables	331	V.17		
2. Long-term advances from customers	332			
3. Long-term Tax and amounts payable to the State budget	333	V.19		
4. Long-term accrued expenses	334	V.20		
5. Revenue awaiting Long-term allocation	337	V.11		
6. Other long-term liabilities	338	V.21		
7. Long-term loans	339	V.16	1 065 436 931 680	1 177 693 470 735
8. Convertible bonds	340	V.23		
9. Preference shares	341	V.24		
10. Deferred tax liabilities	342	V.26		
11. Long-term provision	343	V.25		
12. Scientific and technological development fund	344			
D— OWNERS' EQUITY	400	V.27	5 922 073 036 545	5 178 591 236 309
1.Share capital	411		4 224 000 000 000	4 224 000 000 000

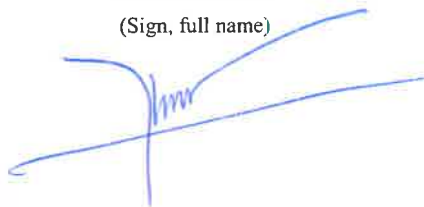
Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
- Owners' investment capital	411a			
- Shares with voting rights	411b		4 224 000 000 000	4 224 000 000 000
2. Share premium	412			
3. Convertible bond options	413			
4. Other owners' capital	414			
5. Shares repurchased from oneself (*)	415			
6. Asset revaluation reserve	416	V.28		
7. Foreign exchange differences reserve	417	V.29		
8. Investment and development fund	418		501 180 626 722	501 180 626 722
9. Other funds belonging to owners' equity	419			
10. Undistributed earnings	420		1 139 297 650 506	391 806 767 238
- Undistributed earnings by the end of prior period	420a		773 240 003 391	68 115 584 394
- Undistributed earnings of current period	420b		366 057 647 115	323 691 182 844
11. Non-controlling interests	429		57 594 759 317	61 603 842 349
TOTAL LIABILITIES AND OWNERS' EQUITY (440= 300 + 400)	440		7 334 550 782 419	7 423 241 352 652

Preparer
(Sign, full name)



Lê Xuân Phong

Chief Accountant
(Sign, full name)



Ngô Thế Long

Lam Dong, Date 28...month 10...year 2026

General Director
(Sign, full name, stamp)




INCOME STATEMENT

3rd quarter of 2026

Unit: dong

Article	Codes	Notes	Quarterly report		Accumulated from the beginning of the year to the end of this quarter	
			Current Period	The prior year	Current Period	The prior year
1	2	3	4	5	6	7
1. Gross revenue from goods sold and services rendered	01	VI.01	653 254 439 841	518 216 605 106	1 930 295 283 319	1 637 311 362 307
2. Deductions	02	VI.02				
3. Net revenue from goods sold and services rendered (10 = 01 – 02)	10		653 254 439 841	518 216 605 106	1 930 295 283 319	1 637 311 362 307
4. Cost of sales	11	VI.03	243 616 046 347	245 748 604 364	732 628 183 719	725 451 467 253
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		409 638 393 494	272 468 000 742	1 197 667 099 600	911 859 895 054
6. Gross profit from the sale of investment properties	21	VI.04				
7. Finance income	22	VI.05	46 998 545 874	5 874 690 658	105 980 322 415	28 143 657 241
8. Finance expenses	23	VI.06	9 077 419 317	10 128 300 775	27 798 774 777	125 583 243 369
In which: Borrowing expenses	24		9 077 419 317	10 024 238 276	27 798 774 777	31 628 650 961
9. Selling expenses	25	VI.09				
10. General and administrative expenses	26	VI.09	18 392 416 181	13 478 948 691	53 858 971 449	43 248 799 442
11. Share of profit or loss in a joint venture or associate company	27		10 044 579 492	4 859 726 645	33 896 955 690	23 849 818 903
11. Operating profit { 30 = 20 + 21 + (22-23) - (25+26) + 27 }	30		439 211 683 363	259 595 168 579	1 255 886 631 479	795 021 328 387
12. Other income	31	VI.07		350 891 156		340 634 547
13. Other expenses	32	VI.08	(6 624 635 977)	18 140 153	(6 331 237 574)	18 140 153
14. Profit from activities (40= 31-32)	40		6 624 635 977	332 751 003	6 331 237 574	322 494 394
15. Accounting profit before tax (50 = 30 + 40)	50		445 836 319 340	259 927 919 582	1 262 217 869 053	795 343 822 781
16. Current corporate income tax expense	51	VI.11	81 554 336 985	50 213 342 556	230 974 132 255	150 364 403 434
17. Deferred corporate income tax expense	52	VI.12				
18. Net profit after corporate income tax (60 = 50 – 51 – 52)	60		364 281 982 355	209 714 577 026	1 031 243 736 798	644 979 419 347
19. Net profit after tax of Parent Company	61		366 057 647 115	209 567 828 433	1 030 982 963 970	639 850 207 831
20. Net profit after tax of non-controlling shareholders	62		(1 775 664 760)	146 748 593	260 772 828	5 129 211 516
21. Basic earnings per share (*)	70		867	496	2 441	1 514
22. Diluted earnings per share (*)	71					

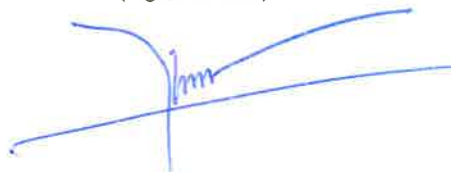
Lam Dong, Date 28...month...10...year 2026

Preparer
(Sign, full name)



Lê Xuân Phong

Chief Accountant
(Sign, full name)



Ngô Thế Long

General Director
(Sign, full name, stamp)



CASHFLOW STATEMENT ACCORDING TO THE INDIRECT METHOD

from the first quarter of 2026 to the third quarter of 2026

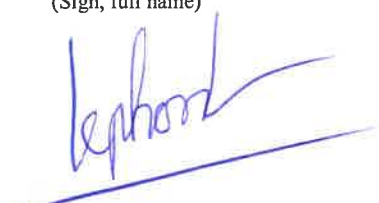
Unit: VND

Article	Code	Aumulative amount from the beginning of the year to the end of this quarter (Current Period)	Aumulative amount from the beginning of the year to the end of this quarter (The prior year)
I. Cash flows from operating activities			
1. Profit before tax	1	1 262 217 869 053	795 343 822 781
2. Adjustments for			
- Depreciation and amortisation of fixed assets	2	288 324 353 182	290 351 135 162
- Provisions	3	(150 000 000)	
- Foreign exchange gain arising from translating foreign currency items	4	(43 565 004 139)	90 874 437 113
- Gain from investment activities	5	(92 994 313 682)	(40 001 838 270)
- Borrowing expenses	6	27 798 774 777	31 628 650 961
- Other adjustments	7		
3. Operating profit before changes in working capital	8	1 441 631 679 191	1 168 196 207 747
- Increase, decrease in receivables	9	907 176 750 499	2 583 422 410 044
- Increase, decrease in inventories	10	6 761 352 993	73 827 900
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	(55 742 341 108)	(2 215 037 835 602)

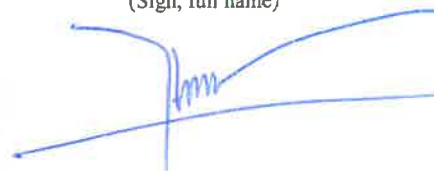
- Increase, decrease in prepaid expenses	12	(30 848 383 472)	9 078 310 650
- Increase, decrease in trading securities	13		
- Borrowing expenses paid	14	(35 291 777 427)	(132 311 689 465)
- Corporate income tax paid	15	(217 845 759 806)	(154 291 158 780)
- Other revenues from business activities	16	2 498 585 121 143	501 568 095 151
- Other expenses from business activities	17	(2 876 790 814 051)	(903 912 978 950)
Net cash flows from operating activities	20	1 637 635 827 962	856 785 188 695
II. Cash flows from investing activities			
1.Acquisition and construction of fixed assets and other long-term assets	21	(54 647 590 655)	19 617 908 867
2.Proceeds from sale, disposal of fixed assets and other long-term assets	22		
3. Cash outflow for lending, buying debt instruments of other entities	23	(761 140 000 000)	(3 100 000 000)
4.Cash recovered from lending, selling debt instruments of other entities	24	(471 038 266 200)	3 400 037 300
5.Expenditure on investment and capital contribution to other units	25		
6.Recovery of capital investment in other units	26		
7.Interest earned, dividends and profits received	27	52 730 866 543	13 743 996 325
Net cash flows from investing activities	30	(1 234 094 990 312)	33 661 942 492
III- Cash flows from financing activities			
1.Revenue from issuing shares and receiving capital contributions from owners	31		
2.Pay capital contributions to owners, by back shares of issued enterprises	32		
3.Revenue from borrowing	33		
4.Repayment of borrowings	34	(114 918 632 569)	(124 145 967 497)
5.Paying financial lease debt	35		

6.Dividends and profits paid	36	(856 221 860 000)	(894 478 770 000)
Net cash flows from financing activities	40	(971 140 492 569)	(1 018 624 737 497)
Net increase/ (decrease) in cash for the period (50=20+30+40)	50	(567 599 654 919)	(128 177 606 310)
Cash and cash equivalents at beginning of the period	60	691 122 028 395	604 583 867 007
Effect of changes in foreign exchange rates	61		
Cash and cash equivalents at end of the period (taken according to account balance)	70	123 522 373 476	476 406 260 697

Preparer
(Sign, full name)

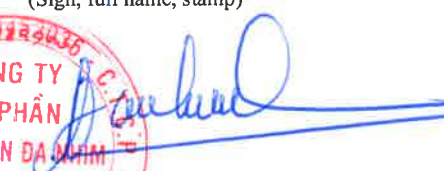

Lê Xuân Phong

Chief Accountant
(Sign, full name)


Ngô Thế Long

Lam Dong, Date 28...month...10...year 2026

General Director
(Sign, full name, stamp)



Đặng Văn Cường

NOTES TO FINANCIAL STATEMENTS

3rd quarter 2026

I. Operational characteristics of the enterprise

II. Accounting period, currency used in accounting

1. The annual accounting period on the date
2. Currency unit used in accounting

III. Applicable accounting standards and regulations

1. Applicable accounting regime:
2. Declaration of compliance with Accounting Standards and Accounting Regime

IV. Applicable accounting policies

V. Additional information for items presented in the Balance Sheet

Unit: VND

01 - Cash	Closing Balance	Opening Balance
- Cash	291 719 783	196 816 862
- Bank deposits	9 230 653 693	9 418 173 833
- Money is moving		
- Cash equivalent	114 000 000 000	681 507 037 700
Total	123 522 373 476	691 122 028 395

- Detailed explanation of the balance of demand deposits by bank, accounting for at least 10% of the total balance of demand deposits;

- Detailed explanation of the content, term, and balance of each item classified as cash equivalents of the enterprise:

02 – Financial investments	Closing Balance			Opening Balance		
	Original price	Value reasonable	Preventive	Original price	Value reasonable	Preventive
a) Held-for-trading securities						
- Total value of shares						
- Total bond value						
- Other investments						

- The reason varies with each investment/type of stock and bond

+ About quantity

+ About value

- Basis for determining fair value of trading securities

	Closing Balance			Opening Balance		
	Original price	Recoverable value	Preventive	Original price	Recoverable value	Preventive
b) Held-to-maturity investments	2 079 025 534 254	2 079 025 534 254		1 370 308 400 000	1 370 308 400 000	
b1) Short term	2 079 025 534 254	2 079 025 534 254		1 370 308 400 000	1 370 308 400 000	
- Held-to-maturity investments	2 079 025 534 254	2 079 025 534 254		1 370 308 400 000	1 370 308 400 000	
- Bonds						
- Other investments						
b2) Long term						
- Held-to-maturity investments						
- Bonds						
- Other investments						

- Explanation of interest earned on investments held until maturity but not recoverable, therefore the business is not allowed to recognize revenue.

- Reasons for making additional provisions or reversing provisions for losses on investments held until maturity.



	Closing Balance			Opening Balance		
	Original price	Recoverable value	Preventive	Original price	Recoverable value	Preventive
c) Investing capital in other units	214 132 281 936	214 132 281 936		200 563 931 435	200 563 931 435	
- Invest in subsidiaries						
- Investments in jointly controlled entities and associates	176 772 281 936	176 772 281 936		163 203 931 435	163 203 931 435	
- Investments in other entities	37 360 000 000	37 360 000 000		37 360 000 000	37 360 000 000	
+ In which: Investing in a BCC contract where the business does not have joint control but benefits from the after-tax profits of the BCC contract.						

- Summary of operations of subsidiaries, joint ventures, and associates, the status of BCC contracts during the period
- Significant transactions between the enterprise and its subsidiaries, joint ventures and associates and BCC during the period
- In case the fair value cannot be determined, or the recoverable value of the investment, explain the reason
- Basis for determining the value of intangible assets such as intellectual property rights, etc., when investing capital in subsidiaries, joint ventures, and associated companies.

03 - Receivable from customers	Closing Balance		Opening Balance	
	Value	Preventive	Value	Preventive
a) Short-term customer receivables	750 801 506 006		709 610 555 095	
b) Receivables from long-term customers				
c) Receivables from customers are related parties				

04 - Other receivables	Closing Balance		Opening Balance	
	Value	Preventive	Value	Preventive
a) Short term	3 970 726 391		33 121 574 295	
- Receivable from equitization				
- Receivable dividends and distributed profits	3 868 603 500		1 929 534 500	
- Receivables from employees				

- Sign a bet, escrow	5 000 000		5 000 000	
- Lending non-monetary assets				
- Payments made on behalf of others			1 000 000 000	
- Other receivables	97 122 391		30 187 039 795	
b) Long term				
- Receivable from equitization				
- Receivable dividends and distributed profits				
- Receivables from employees				
- Sign a bet, escrow				
- Lending non-monetary assets				
- Household expenses				
- Other receivables				
c) Receivables from BCC contracts that the enterprise jointly controls.				
Total	3 970 726 391		33 121 574 295	

05 - Missing assets awaiting resolution	Closing Balance		Opening Balance	
	Quantity	Value	Quantity	Value
a) Money				
b) Inventories				
c) Fixed assets				
d) Other assets				
- Receivables from employees				
- Sign a bet, escrow				
- Lending non-monetary assets				
- Household expenses				
- Other receivables				

Total				
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06 - Bad debt	Closing Balance			Opening Balance		
Object	Original price	Value can be revoked	Debt object	Original price	Value can be revoked	Debt object
Total value of receivables and loans that are overdue or not overdue but difficult to collect (including details of overdue time and value of receivables and overdue loans for each subject). subject if the receivable debt for each subject accounts for 10% or more of the total overdue debt)						
Information on fines, late payment interest receivables... arising from overdue debts but not recorded as revenue;						
Ability to collect overdue receivables						
Total						

07 - Inventories	Closing Balance		Opening Balance	
	Original price	Preventive	Original price	Preventive
- Goods are on the way	0		0	
- Raw materials and materials	8 196 221 293		8 563 743 384	
- Tools, utensils	208 107 763		323 800 735	
- Expenses for unfinished production and business	508 579 822		416 406 464	
- Finished product				
- Goods				
- Goods for sale				
- Tax-protected warehouse goods				
Total	8 912 908 878		9 303 950 583	0

- Criteria for allocating raw materials
- The value of inventory is stagnant, poor, has lost quality and cannot be sold at the end of the period; Causes and solutions for stagnant, poor, and loss-of-quality inventory
- The value of inventory used as mortgage or pledge to secure debts payable at the end of the period
- Reasons leading to additional provision or reversal of provisions for inventory devaluation

08 - Long-term assets in progress	Closing Balance		Opening Balance	
	Original price	Recoverable value	Original price	Recoverable value
a) Long-term work-in-progress				
Total				
b) Construction in progress	13 502 130 864		6 924 320 494	
- Shopping	7 267 509 107		5 146 927 019	
- Basic construction	1 402 916 059		862 324 359	
- Repair	4 831 705 698		915 069 116	
- Upgrading and renovating fixed assets				
Total	13 502 130 864		6 924 320 494	

09 - Increase or decrease in tangible fixed assets

Item	Houses, architectural objects	Machinery and equipment	Transmission means of transport	Management equipment and tools	Perennial plants and animals work for products	Other tangible fixed assets	Total
Cost							
Balance at Opening Balance	9 324 178 684 085	6 043 260 189 171	83 363 289 306	55 568 291 601		217 380 507	15 506 587 834 670
- Buy during the period		4 456 209 084	1 807 042 122				6 263 251 206
- Basic construction investment completed							

- Another increase		8 251 488 245		4 459 648 430			12 711 136 675
- Switch to investment real estate							
- Liquidation and sale							
- Another reduction	416 811 626	7 957 232 175					8 374 043 801
Closing balance	9 323 761 872 459	6 048 010 654 325	85 170 331 428	60 027 940 031		217 380 507	15 517 188 178 750
Accumulated depreciation							
Balance at Opening Balance	5 928 437 538 705	5 166 177 829 360	67 472 116 001	53 647 040 379		217 380 507	11 215 951 904 952
- Depreciation during the year	152 288 962 699	131 441 766 043	2 722 060 288	1 841 867 488			288 294 656 518
- Another increase	(3 606 998 707)	849 651 586					(2 757 347 121)
- Switch to investment real estate							
- Liquidation and sale							
- Another reduction	23 977 444	656 839 840					680 817 284
Closing balance	6 077 095 525 253	5 297 812 407 149	70 194 176 289	55 488 907 867		217 380 507	11 500 808 397 065
Residual value of tangible fixed assets							
- On the first day of the year	3 395 741 145 380	877 082 359 811	15 891 173 305	1 921 251 222			4 290 635 929 718
- At the end of the period	3 246 666 347 206	750 198 247 176	14 976 155 139	4 539 032 164			4 016 379 781 685

* Remaining value at the end of the year of tangible fixed assets used as mortgage or loan pledge:	
* Original cost of fixed assets at the end of the year has been fully depreciated but still in use:	
* Original cost of fixed assets at the end of the year awaiting liquidation:	
* Commitments on buying and selling tangible fixed assets of great value in the future:	
* Other changes in tangible fixed assets:	



10 - Increase or decrease intangible fixed assets

Item	Land use rights	Publishing rights	Copyrights, patents	Brand of goods	Computer software	Licenses and franchises	Other intangible fixed assets	Total
Cost								
Balance at Opening Balance					2 026 804 686			2 026 804 686
- Purchased during the year								
- Created from within the business								
- Increase due to business combination								
- Another increase								
- Liquidation and sale								
- Another reduction								
Closing balance					2 026 804 686			2 026 804 686
Accumulated depreciation								
Balance at Opening Balance					1 859 049 139			1 859 049 139
- Depreciation during the year					29 696 664			29 696 664
- Another increase								
- Liquidation and sale								
- Another reduction								
Closing balance					1 888 745 803			1 888 745 803
Residual value of intangible fixed assets								

- On the first day of the year					167 755 547			167 755 547
- At the end of the period					138 058 883			138 058 883

* Original cost of intangible fixed assets that have been fully depreciated but are still in use:	
* Original cost of intangible assets that have been fully depreciated but are still in use:	
* Change the depreciation method	
* Explanation of data and other justifications	

11 - Increase or decrease fixed assets under financial lease

Item	Houses, architectural objects	Machinery and equipment	Transmission means of transport	Management equipment and tools	Other tangible fixed assets	Intangible fixed assets	Total
Cost							
Balance at Opening Balance							
- Financial lease during the year							
- Another increase							
- Acquisition of fixed assets under financial lease							
- Return financial lease fixed assets							
- Another reduction							
Closing balance							
Accumulated depreciation							
Balance at Opening Balance							
- Depreciation during the year							

- Another increase							
- Acquisition of fixed assets under financial lease							
- Return financial lease fixed assets							
- Another reduction							
Closing balance							
Residual value of finance leased fixed assets							
- On the first day of the year							
- At the end of the period							

12 - Biological assets

12.1 - Other biological assets, excluding animals that periodically reach maturity.	Closing Balance		Opening Balance	
	Original price	Recoverable value	Original price	Recoverable value
a) Livestock raised for short-term, one-time production				
b) Livestock raised for long-term, one-time production				
2. Crops grown seasonally or for single-harvest production.				
a) Seasonal crops or crops grown for short-term, one-time production.				
b) Seasonal crops or crops grown for long-term, one-time production.				

3. Animals that provide periodic products have not yet reached maturity.				
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12.2 - Animals that produce meat periodically reach maturity.	Type 1	Type 2	Total
Original price			
Open balance			
- Buy within the year			
- Liquidation, sale			
- Other decreases			
Close banlance			
Accumulated depreciation			
Open balance			
- Depreciation during the year			
- Other increases			
- Liquidation, sale			
- Other decreases			
Close banlance			
Remaining value			
- On beginning day of the year			

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- On the last day of the period			
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13 - Increase or decrease in investment real estate

Item	Opening balance	Increase during the period	Decrease during the period	Closing balance
a) Investment real estate for rent				
Cost				
- Land use rights				
- House				
- House and land use rights				
- Infrastructure				
Accumulated depreciation				
- Land use rights				
- House				
- House and land use rights				
- Infrastructure				
- Remaining value				
- Land use rights				
- House				
- House and land use rights				
- Infrastructure				
b) Investment real estate held for price increase				
Cost				
- Land use rights				
- House				
- House and land use rights				



- Infrastructure				
Loss due to price decline				
- Land use rights				
- House				
- House and land use rights				
- Infrastructure				
Remaining value				
- Land use rights				
- House				
- House and land use rights				
- Infrastructure				

	Closing balance	Opening balance
- The remaining value at the end of the period of investment real estate is used as mortgage or pledge to secure the loan		
- The original price of investment real estate has been fully depreciated but is still rented or held for price increase		
- Data explanation and other explanations		

14 - Prepaid expenses

Item	Opening balance	Closing balance
a) Short term	893 076 330	1 661 254 370
- Prepaid expenses for operating lease of fixed assets		
- Tools and equipment for use		
- Borrowing costs		
- Other items (specify in detail if of great value)	893 076 330	1 661 254 370
b) Long term	26 946 742 790	43 377 354 723
- Cost of establishing a business		
- Cost of buying insurance		

- Other items		
- Other items (specify in detail if of great value)	26 946 742 790	43 377 354 723
Total	27 839 819 120	45 038 609 093

15 – Other assets

Item	Closing balance	Opening balance
a) Short term		
b) Long term		
Total		

16 - Loan and finance lease	Closing Balance	During the period		Opening Balance
		Increase	Decrease	
a) Short-term loan	75 012 494 341	72 908 586 628	121 831 919 511	123 935 827 224
b) Long-term loan	1 065 436 931 680	13 122 061 454	125 378 600 509	1 177 693 470 735
c) Loans from related parties				
Cộng	1 140 449 426 021	86 030 648 082	247 210 520 020	1 301 629 297 959

	Current Period			The prior year		
	Total finance lease payments	Pay rental interest	Principal payment	Total finance lease payments	Pay rental interest	Principal payment
d) Finance lease debts						
From 1 year or less						
Over 1 year to 5 years						
Over 5 years						

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Financial lease liabilities from related parties						
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	Closing Balance		Opening Balance	
	Origin	Interest	Origin	Interest
d) Overdue unpaid loans and financial lease debt				
- Loans				
- Finance lease				
Total				
- Reason for non-payment				

	Closing Balance		Opening Balance	
	Origin	Interest	Origin	Interest
e) Loans and financial leases from related parties are overdue but remain unpaid.				
- Loans				
- Finance lease				
Total				
- Reason for non-payment				

17 - Trade payables	Closing Balance	Opening Balance
a) Short-term payables to suppliers	21 046 481 788	70 148 247 242
b) Long-term payables to suppliers		
c) Unpaid overdue debt		

d) Payables to sellers and related parties		
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18 - Dividends must be returned.	Closing Balance	Opening Balance
Dividends and profits must be returned.		591 660 000 000

- Explanation of the payment deadline for dividends or profits in cash or non-monetary assets to shareholders and owners.
- Dividends and profits that were committed to be paid but have exceeded the deadline and have not yet been paid by the enterprise to shareholders and owners.

19 - Statutory obligations	Opening Balance	Number to be paid during the period	Amount actually paid during the period	Closing Balance
a) Payable	194 236 962 712	713 385 121 506	699 619 950 713	208 002 133 505
a.1) Short-term	194 236 962 712	713 385 121 506	699 619 950 713	208 002 133 505
- Value added tax	30 499 405 253	146 805 582 257	136 703 528 769	40 601 458 741
- Special consumption				
- Import and export tax				
- Corporate income tax	93 837 442 772	232 648 023 480	217 951 846 535	108 533 619 717
- Personal income tax	542 078 745	12 656 806 552	12 328 661 199	870 224 098
- Natural resources tax	33 662 354 058	228 870 102 121	228 722 605 066	33 809 851 113
- Real estate tax and land rent				
- Other tax				
- Fees, charges and other payables	35 695 681 884	92 404 607 096	103 913 309 144	24 186 979 836
a.2) Long-term				
- Value added tax				
- Special consumption				
- Import and export tax				
- Corporate income tax				

- Personal income tax				
- Natural resources tax				
- Real estate tax and land rent				
- Other tax				
- Fees, charges and other payables				
b) Receivable	876 017 733	4 275 062 387	4 275 062 387	876 017 733
b.1) Short-term	876 017 733	4 275 062 387	4 275 062 387	876 017 733
- Value added tax				
- Special consumption				
- Import and export tax				
- Corporate income tax				
- Personal income tax				
- Natural resources tax				
- Real estate tax and land rent	876 017 733	4 275 062 387	4 275 062 387	876 017 733
- Other tax				
- Fees, charges and other payables				
b.2) Long-term				
- Value added tax				
- Special consumption				
- Import and export tax				
- Corporate income tax				
- Personal income tax				
- Natural resources tax				
- Real estate tax and land rent				
- Other tax				
- Fees, charges and other payables				
Total	193 360 944 979	717 660 183 893	704 010 022 062	207 011 106 810



20 - Accrued expenses	Closing Balance	Opening Balance
a) Short term	2 628 726 312	10 121 728 962
- Advance deduction of salary expenses during leave period		
- Expenses during business shutdown		
- Accrued expenses temporarily calculate the cost of goods and finished real estate products sold		
- Other accruals		
b) Long term	0	
- Loan interest		
- Other items (details of each item)	0	
Total	2 628 726 312	10 121 728 962

21 - Other payables	Closing Balance	Opening Balance
a) Short term	609 118 535	449 396 887
- Excess assets awaiting resolution		
- Union fees		
- Social insurance		
- Health insurance		
- Unemployment insurance	102 600	102 600
- Must return equitization		
- Receive deposits and short-term bets	9 849 600	
- Dividends and profits must be paid		
- Other payables and payables	599 166 335	449 294 287
b) Long term		
- Receive deposits and long-term bets		
- Other payables and payables		
Total	609 118 535	449 396 887

	Closing Balance	Opening Balance	Reason
c) Amount of overdue debt (details of each item, clearly stating the reason for the overdue payment)			

22 - Revenue awaiting allocation	Closing Balance	Opening Balance
a) Short term		
b) Long term		

	Closing Balance	Opening Balance	Reason
c) The possibility of not being able to perform the contract with the customer (details of each item, reasons for not being able to perform)			

23 – Bonds issued

23.1. Ordinary bonds

	Closing Balance			Opening Balance		
	Value	Interest rate	Term	Value	Interest rate	Term
a) Bonds issued						
- Type of issue at face value						
- Discounted issue type						
- Issued type with extras						
Total						
b) Detailed explanation of bonds held by related parties (according to each type of bond)						
c) Bond issuance costs						
Total						
23.2. Convertible bonds						

24. Preferred shares are classified as liabilities

- Face value

- Subjects to be released (board of directors, officers, employees, other subjects);
- Buyback terms (Time, buyback price, other basic terms in the issuance contract);
- Value repurchased during the period;
- Other explanations.

25. Payable provisions	Closing Balance	Opening Balance
a) Short term		
Total		
b) Long term		
Total		

26. Deferred tax assets and deferred tax liabilities	Closing Balance	Opening Balance
a. Deferred tax assets		
- The corporate income tax rate used to determine the value of deferred tax assets		
- Deferred tax assets relate to deductible temporary differences		
- Deferred tax assets relate to unused tax losses		
- Deferred tax assets relate to unused tax credits		
- Amount offset against deferred tax liabilities		
b. Deferred income tax payable		
- The corporate income tax rate used to determine the value of deferred income tax payable		
- Deferred tax liabilities arise from taxable temporary differences		
- Amount offset against deferred tax assets		

27. Owners' equity

Unit: VND

a. Reconciliation table of equity fluctuations

	Owners' capital contribution	Share premium	Convertible bond options	Other owners' capital	Asset revaluation reserve	Exchange rate difference	Undistributed after-tax profits and funds	Shares repurchased from oneself	Other funds belonging to equity capital	Investment and development fund	Total
Balance at the beginning of the previous year	4 224 000 000 000						448 018 115 401			501 180 626 722	5 173 198 742 123
- Capital increase in the previous year											
- Profit in the previous year							1 634 815 565 205				1 634 815 565 205
- Another increase						106 362 446 563					106 034 216 874
- Reduced capital in the previous year											
- Loss in the previous year							1 416 589 683 910				1 416 589 683 910
- Another reduction						106 362 446 563					106 362 446 563
Balance at the beginning of Current Period	4 224 000 000 000						341 754 038 387			501 180 626 722	5 066 934 665 109
- Increase capital Current Period											
- Profit Current Period							1 729 811 011 592				1 729 811 011 592
- Another increase						72 573 183 968					72 573 183 968
- Reduce capital Current Period											
- Loss Current Period							999 897 561 857				999 897 561 857
- Another reduction						72 573 183 968					72 573 183 968
Balance at the end of Current Period	4 224 000 000 000						1 071 667 488 122			501 180 626 722	5 796 848 114 844

b) Details of owner's capital contribution	Closing Balance	Opening Balance
- Contributed capital of the parent company (if it is a subsidiary)	4 221 031 000 000	4 221 031 000 000
- Capital contributions of other subjects	2 969 000 000	2 969 000 000
Total	4 224 000 000 000	4 224 000 000 000

c) Capital transactions with owners and distribution of dividends and profit sharing	Current Period	The prior year
- Owner's investment capital		
+ Capital contributed at Opening Balance	4 224 000 000 000	4 224 000 000 000
+ Contributed capital increased during the year		
+ Contributed capital decreased during the year		
+ Contributed capital at the end of the year	4 224 000 000 000	4 224 000 000 000
- Dividends and distributed profits	264 640 000 000	593 660 000 000

d) Share	Closing Balance	Opening Balance
- Number of shares registered to issue		
- Number of shares sold to the public		
+ Common shares		
+ Preferred stock (type classified as equity)		
- Number of shares to be bought back (treasury shares)		
+ Common shares		
+ Preferred stock (type classified as equity)		
- Number of outstanding shares		
+ Common shares		
+ Preferred stock (type classified as equity)		
* Par value of outstanding shares:		

d) Dividends	Value
- Dividends declared after the end of the annual accounting period:	
+ Dividends declared on common stock or equity	
+ Dividends have been declared on preferred stock.	



+ Stock dividends	
+ A portion of the profits is distributed to supplement the charter capital of the invested enterprise.	
- Cumulative preferred stock dividends have not been recorded	

e) Reasons for increases/decreases in equity items of a business.	Closing Balance	Opening Balance
- Capital surplus		
- Bond conversion option		
- Investment and development fund	501 180 626 722	501 180 626 722
- Shares repurchased from oneself		
- Other funds belonging to equity capital		

g) Income and expenses, profits or losses are recorded directly in equity in accordance with specific Vietnamese Accounting Standards.

28. Difference in asset revaluation	Current Period	The prior year
Reasons for changes between the beginning and end of the year (in what cases are revalued, which assets are revalued, according to what decision?...)		

29. Exchange rate difference	Current Period	The prior year
- Exchange rate difference due to converting financial statements prepared in foreign currency to VND		
- Exchange rate differences arise due to other reasons (specify the cause)		

30. Items outside the Financial Statements		
a) Outsourced assets: The total future minimum rental amount of the irrevocable operating lease contract over the term	Closing Balance	Opening Balance
- From 1 year or less		
- Over 1 year to 5 years		
- Over 5 years		

b) Assets held in custody: Enterprises must explain in detail the quantity, type, specifications, and quality at the end of the period:

- Supplies and goods kept on behalf of, processed, and entrusted:

Product code	Product name	Types, specifications, qualities	Unit	Quantity
- Goods to be sold on behalf of, consigned, pledged or mortgaged:				
Product code	Product name	Types, specifications, qualities	Unit	Quantity

- c) Infrastructure assets not included in the state capital component of the enterprise.
d) Assets of the enterprise used as collateral or mortgage
d) Various types of foreign currency
e) Bad debts already written off
f) Interest on late payments and installments when purchasing assets
g) Other information about items outside the Financial Statements to provide useful information to users of the report

31. The value of assets held by the enterprise from other parties but whose use is restricted due to legal limitations, or liabilities that the enterprise is obligated to pay under contractual agreements or legal regulations (e.g., assets under BCC contracts, funds frozen when a public company issues/offers shares to raise capital from shareholders, etc.).

Items	Current Period	The prior year
Assets		
Liabilities		

32. Other information that the business deems necessary to explain or clarify further in order to provide useful information to users.

VI. Additional information for items presented in the Income Statement

Unit: VND		
I. Total revenue from sales and service provision	Current Period	The prior year
a) Revenue		
- Revenue from the sale of products and goods	1 927 039 489 748	1 635 255 181 901
- Revenue from service provision	4 810 419 520	3 173 018 406
- Construction contract revenue		
+ Construction contract revenue is recognized during the period		
+ Total accumulated revenue of construction contracts is recorded up to the time of		

preparing the financial statements		
- Subsidy and price support revenue		
- Other revenue		
Total	1 931 849 909 268	1 638 428 200 307
b) Revenue to related parties (details for each subject)		

2. Revenue deductions	Current Period	The prior year
In there		
- Trade discount		
- Reduced sales price		
- Goods sold are returned		

3. Cost of goods sold	Current Period	The prior year
- Cost of goods sold	730 114 584 659	723 694 328 950
- Cost of services provided	4 068 225 009	2 737 527 452
- Inventory loss value during the period		
- The value of each type of inventory that is lost beyond the standard during the period.		
- Production costs exceeding normal levels are directly included in the cost of goods sold.		
- Provision for inventory devaluation, provision for devaluation of biological assets.		
- Deductions in cost of goods sold	7 689 836 083	1 487 087 265
Total	734 182 809 668	726 431 856 402

4. Profit/loss from the sale and liquidation of investment properties.	Current Period	The prior year
- Revenue from the sale and liquidation of investment properties.		
- Residual value of investment properties		

- Costs of selling or liquidating investment properties.		
Profit/loss from the sale and liquidation of investment properties.		

5. Revenue from financial activities	Current Period	The prior year
- Interest on deposits and loans	55 228 754 492 ✓	21 666 374 548
- Profits from the sale and liquidation of financial investments.		
- Dividends are profits distributed in cash or non-monetary assets.	31 708 603 500 ✓	20 600 000 000
- Exchange rate difference interest	46 882 964 423 ✓	6 477 282 693
- Interest on deferred payment and installment sales		
- Revenue from other financial activities		
Total	133 820 322 415 ✓	48 743 657 241

6. Financial costs	Current Period	The prior year
- Borrowing costs	27 798 774 777 ✓	31 628 650 961
- Losses from selling or liquidating financial investments.		
- Exchange rate difference loss		93 850 529 909
- Payment discount		
- Provision for devaluation of trading securities and investment losses		
- Costs of unsuccessful bond or stock issuances.		
- Other financial costs		
- Financial expense deductions		
Total	27 798 774 777 ✓	125 583 243 369

7. Other income	Current Period	The prior year
- Liquidation and sale of fixed assets		232 350 279 ✓
- Profits from asset revaluation when contributing capital.		



- Fines collected		
- Taxes are reduced		
- Amounts received as support, sponsorship, gifts, or donations are recorded as other income.		
- Other accounts		118 540 877
Total		350 891 156

8. Other costs	Current Period	The prior year
- Remaining value of fixed assets and costs of liquidation and sale of fixed assets		10 256 609
- Losses due to asset revaluation when contributing capital.		
- Penalties		
- Other accounts	(6 331 237 574)	18 140 153
Total	(6 331 237 574)	28 396 762

9. Selling expenses and business management expenses	Current Period	The prior year
a) Selling expenses and business management expenses	53 858 971 449	43 248 799 442
- Details of items accounting for 10% or more of total business management costs;	53 858 971 449	43 248 799 442
- Other business management expenses		
b) Selling expenses incurred during the period		
- - Details of items accounting for 10% or more of total sales costs;		
- Other selling expenses.		
c) Deductions in selling expenses and business management expenses		
- Refund of product and goods warranty provisions		
- Reversal of restructuring provisions and other provisions		
- Other write-downs		

10. Production and business costs by factor	Current Period	The prior year
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- Cost of raw materials and materials	20 379 775 999	13 239 647 952
- Labor costs	82 857 152 789	74 811 293 048
- Fixed asset depreciation costs	288 324 353 182	290 351 135 162
- Cost of services purchased from outside	24 463 663 075	21 885 947 611
- Other expenses in money	367 948 611 063	366 524 501 064
Total	783 973 556 108	766 812 524 837

Note:

- For the explanation of the "Production and Business Costs by Element" indicator, depending on the characteristics and industry of the production and business activities, and based on the beginning balance and transactions during the period of the relevant accounting accounts, the enterprise shall provide a detailed explanation of the production and business costs by element reflected in the Income Statement.
- In cases where, due to the nature of the business, the enterprise cannot present the information elements in the Income Statement according to the function of the costs, it may present them according to the nature of the costs. When presenting the explanation of production and business costs by element, the total of the production and business costs by element must equal the total costs recorded in the annual Income Statement.

11. Current corporate income tax expense	Current Period	The prior year
- Profit before tax		
- Tax is calculated based on the current corporate income tax rate.		
Adjust		
- Tax-exempt income		
- Non-deductible expenses		
- Provision for shortfalls/surpluses from previous year		s
Corporate income tax expense		
Current corporate income tax expense	230 974 132 255	150 364 403 434
Deferred corporate income tax expense (**)		
Corporate income tax expense (*)	230 974 132 255	150 364 403 434

(*) Corporate income tax expense for the fiscal year is estimated based on taxable income and may be subject to adjustments depending on tax authority audits.

(**)Deferred corporate income tax expense	Năm nay	Năm trước
- Deferred corporate income tax expense arising from taxable temporary differences.		
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets.		
- Deferred corporate income tax income arising from deductible temporary differences.		
- Deferred corporate income tax income arises from taxable losses and unused tax credits.		
- Deferred corporate income tax income arises from the reversal of deferred income tax payable.		
- Total deferred corporate income tax expense		

VII. Additional information for items presented in the Statement of Cash Flows

1. Non-cash transactions affect future cash flow statements

- Buy assets by assuming related debts directly or through financial leasing operations
- Buying a business through issuing shares
- Convert debt into equity
- Other non-monetary transactions

2. Funds held by the enterprise but not used:

Presenting the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must comply with.

3. The actual amount borrowed during the period

- Proceeds from borrowing under normal contracts
- Proceeds from issuing ordinary bonds

- Proceeds from issuance of convertible bonds
- Proceeds from issuance of preferred shares are classified as liabilities
- Proceeds from resale transactions of Government bonds and securities REPO
- Proceeds from borrowing in other forms

4. Amount actually paid back on loan principal during the period:

- Proceeds from borrowing under normal contracts
- Proceeds from issuing ordinary bonds
- Proceeds from issuance of convertible bonds
- Proceeds from issuance of preferred shares are classified as liabilities
- Proceeds from resale transactions of Government bonds and securities REPO
- Proceeds from borrowing in other forms

5. Acquisition and Disposal of Subsidiaries during the period

- Total value of acquisitions or disposals of subsidiaries during the period;
- The portion of the acquisition or disposal value paid in cash and cash equivalents;
- The actual cash and cash equivalents held in the acquired or disposed subsidiary or other business unit;
- The portion of assets (aggregated by asset type) other than cash and cash equivalents and liabilities held in the acquired or disposed subsidiary during the period.

VIII. Other Information

1. Contingent liabilities, commitments, and other financial information:
2. Events occurring after the end of the accounting year:
3. Information on related parties (in addition to information disclosed in the sections above).
4. Presentation of assets, revenue, and business results by segment (by business sector or geographical area) as prescribed by Vietnamese Accounting Standard No. 28 - Segment Reporting
5. Comparative information (changes in information in the financial statements of previous



accounting periods):

6. Information on going concern

7. Information on going concern

8. Other information

IX. Amendments and additions to the forms, names, and content of indicators of the Financial Statement compared to the Financial Statement forms prescribed by the Ministry of Finance.

Preparer

(Sign, full name)

Lê Xuân Phong

Chief Accountant

(Sign, full name)

Ngô Thế Long

Lam Dong, Date 28...month...10...year 2026

General Director

(Sign, full name, stamp)



Đặng Văn Cường

