

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

BC-TĐĐHĐ-TCKT

July 2026

CONSOLIDATED ACCOUNTING STATEMENTS

2nd QUARTER 2026

BALANCE SHEET

2nd 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		2 593 428 576 535,	2 820 600 507 517
I. Cash and cash equivalents	110		226 695 000 659,	691 122 028 395
1. Cash	111	V.01	9 693 844 495,	9 614 990 695
2. Cash equivalents	112		217 001 156 164,	681 507 037 700
II. Short-term investments	120	V.02	1 594 858 400 003,	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		1 594 858 400 003,	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		757 414 240 338,	748 097 034 476
1. Short-term trade receivables	131	V.03	755 288 075 597,	709 610 555 095
2. Short-term advances to suppliers	132		3 942 611 464,	7 450 254 519
3. Construction contracts receivable based on agreed progress billings	134			
4. Other short-term receivables	135	V.04	118 902 710,	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	10 650 781 388,	9 303 950 583,
1. Inventories	141		10 650 781 388,	9 303 950 583,
2. Provision for obsolete inventories (*)	149			
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		3 810 154 147	1 769 094 063
1. Short-term prepaid expenses	161	V.14	2 934 136 414	893 076 330
2. Value-added tax deductible	162			
3. Tax and other receivables from the State	163		876 017 733	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		4 445 716 640 684	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		4 108 304 248 252	4 290 803 685 265
1. Tangible fixed assets	221	V.09	4 108 156 492 703	4 290 635 929 718
- Cost	222		15 517 310 734 306	15 506 587 834 670
- Accumulated depreciation (*)	223		(11 409 154 241 603)	(11 215 951 904 952)
2. Finance leases	224	V.11		
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227	V.10	147 755 549	167 755 547
- Cost	228		2 026 804 686	2 026 804 686
- Accumulated amortisation (*)	229		(1 879 049 137)	(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		23 802 540 624,	6 924 320 494,
1. Long-term work-in-progress	251			
2. Construction in progress	252		23 802 540 624	6 924 320 494
VI. Long-term financial investments	260		214 131 281 221,	200 563 931 435,
1. Investments in subsidiaries	261		0	
2. Investments in joint-venture and associates	262		176 771 281 221	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		99 478 570 587,	104 348 907 941,
1. Long-term prepaid expenses	271	V.14	27 754 000 832	26 946 742 790
2. Deferred tax assets	272	V.26		
3. Long-term tools, supplies and spare parts	273		71 724 569 755	77 402 165 151
4. Other long-term assets	274			
5. Goodwill	279			
TOTAL ASSETS (280 = 100 + 200)	280		7 039 145 217 219,	7 423 241 352 652,
C – LIABILITIES (300 = 310 + 330)	300		1 481 310 584 251,	2 244 650 116 343,
I. Current liabilities	310		395 913 989 775,	1 066 956 645 608,
1. Short-term trade payables	311	V.17	18 023 126 671	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	440 000 000	591 660 000 000
4. Short-term Tax and amounts payable to the State budget	314	V.19	191 739 904 710	194 236 962 712
5. Payables to employees	315		11 678 700 085	55 960 804 654
6. Short-term accrued expenses	316	V.20	9 364 864 698	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	557 195 226	449 396 887
10. Short-term loans and obligations under finance lease	321	V.16	129 882 968 740	123 935 827 224
11. Short-term provision	322	V.25		
12. Bonus and welfare fund	323		34 227 229 645	20 091 685 545
13. Price stabilization funds	324			
14. Government bonds trading	325			
II. Long-term liabilities	330		1 085 396 594 476	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	1 085 396 594 476	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	5 557 834 632 968	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		773 283 582 168	391 806 767 238
- Undistributed earnings by the end of prior period	420a		400 380 182 961	68 115 584 394
- Undistributed earnings of current period	420b		372 903 399 207	323 691 182 844
11. Non-controlling interests	429		59 370 424 078	61 603 842 349
TOTAL LIABILITIES AND OWNERS' EQUITY (440= 300 + 400)	440		7 039 145 217 219	7 423 241 352 652

Preparer
(Sign, full name)

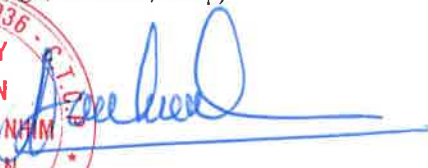

Lê Xuân Phong

Chief Accountant
(Sign, full name)


Ngô Thế Long

Lam Dong, Date 22 month 07 year 2026

General Director
(Sign, full name, stamp)



Đặng Văn Cường

INCOME STATEMENT

2nd 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	691 858 081 054	629 842 689 419	1 277 040 843 478	1 119 094 757 201
2. Deductions	02	VI.02				
3. Net revenue from goods sold and services rendered (10 = 01 – 02)	10		691 858 081 054	629 842 689 419	1 277 040 843 478	1 119 094 757 201
4. Cost of sales	11	VI.03	252 170 856 196	264 510 728 673	489 012 137 372	479 566 414 038
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		439 687 224 858	365 331 960 746	788 028 706 106	639 528 343 163
6. Gross profit from the sale of investment properties	21	VI.04				
7. Finance income	22	VI.05	46 201 792 689	20 050 093 220	58 981 776 541	22 268 966 583
8. Finance expenses	23	VI.06	9 427 059 267	58 171 786 159	18 721 355 460	115 454 942 594
In which: Borrowing expenses	24		9 427 059 267	10 944 769 969	18 721 355 460	21 604 412 685
9. Selling expenses	25	VI.09				
10. General and administrative expenses	26	VI.09	21 019 697 799	13 986 916 669	35 466 555 268	29 769 850 751
11. Share of profit or loss in a joint venture or associate company	27		2 616 249 644	(1 436 110 037)	23 852 376 197	19 005 132 411
11. Operating profit { 30 = 20 + 21 + (22-23) - (25+26) + 27 }	30		458 058 510 125	311 787 241 101	816 674 948 116	535 577 648 812
12. Other income	31	VI.07				
13. Other expenses	32	VI.08	293 398 403	10 256 609	293 398 403	10 256 609
14. Profit from activities (40= 31-32)	40		(293 398 403)	(10 256 609)	(293 398 403)	(10 256 609)
15. Accounting profit before tax (50 = 30 + 40)	50		457 765 111 722	311 776 984 492	816 381 549 713	535 567 392 203
16. Current corporate income tax expense	51	VI.11	84 317 199 953	61 161 562 218	149 419 795 270	100 151 060 878
17. Deferred corporate income tax expense	52	VI.12				
18. Net profit after corporate income tax (60 = 50 – 51 – 52)	60		373 447 911 769	250 615 422 274	666 961 754 443	435 416 331 325
19. Net profit after tax of Parent Company	61		372 903 399 207	247 812 142 153	664 925 316 855	430 433 868 402
20. Net profit after tax of non-controlling shareholders	62		544 512 562	2 803 280 121	2 036 437 588	4 982 462 923
21. Basic earnings per share (*)	70		883	587	1 574	1 019
22. Diluted earnings per share (*)	71					

Preparer
(Sign, full name)

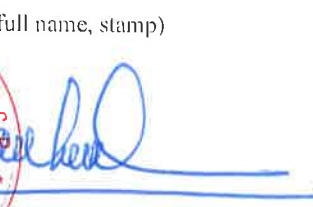

Lê Xuân Phong

Chief Accountant
(Sign, full name)


Ngô Thế Long

Lam Dong, Date 22 month 07 year 2026

General Director
(Sign, full name, stamp)



Đặng Văn Cường

CASHFLOW STATEMENT ACCORDING TO THE INDIRECT METHOD

from the first quarter of 2026 to the second quarter of 2026

Unit: VND

Article	Code	Current Period	The prior year
I. Cash flows from operating activities			
1. Profit before tax	1	816 381 549 713	535 567 392 203
2. Adjustments for			
- Depreciation and amortisation of fixed assets	2	193 222 336 649	193 528 438 342
- Provisions	3	(150 000 000)	
- Foreign exchange gain arising from translating foreign currency items	4	(21 362 206 538)	93 850 529 909
- Gain from investment activities	5	(59 288 718 422)	(39 787 468 890)
- Borrowing expenses	6	18 721 355 460	21 604 412 685
- Other adjustments	7		
3. Operating profit before changes in working capital	8	947 524 316 862	804 763 304 249
- Increase, decrease in receivables	9	188 703 565 514	(228 383 641 876)
- Increase, decrease in inventories	10	4 330 764 591	119 134 916
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	(53 778 818 584)	(37 021 787 665)
- Increase, decrease in prepaid expenses	12	(2 848 318 126)	6 048 737 671

- Increase, decrease in trading securities	13		
- Borrowing expenses paid	14	(19 478 219 724)	(20 396 243 740)
- Corporate income tax paid	15	(146 171 868 581)	(150 696 820 847)
- Other revenues from business activities	16	2 657 234 194 514	0
- Other expenses from business activities	17	(3 102 933 829 698)	(21 103 027 673)
Net cash flows from operating activities	20	472 581 786 768	353 329 655 035
II. Cash flows from investing activities			
1.Acquisition and construction of fixed assets and other long-term assets	21	(42 173 590 873)	(10 672 160 050)
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	(1 140 000 000)	(400 000 000 000)
4.Cash recovered from lending, selling debt instruments of other entities	24	7 508 833 800	150 000 000 000
5.Expenditure on investmen and capital contribution to other units	25		
6.Recovery of capital investment in other units	26		
7.Interest earned, dividends and profits received	27	18 003 828 050	16 480 651 738
Net cash flows from investing activities	30	(17 800 929 023)	(244 191 508 312)
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	(63 426 025 481)	(65 164 839 844)
5.Paying financial lease debt	35		
6.Dividends and profits paid	36	(855 781 860 000)	(593 660 000 000)

Net cash flows from financing activities	40	(919 207 885 481)	(658 824 839 844)
Net increase/ (decrease) in cash for the period (50=20+30+40)	50	(464 427 027 736)	(549 686 693 121)
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	226 695 000 659	54 897 173 886

Preparer
(Sign, full name)

Lê Xuân Phong

Chief Accountant
(Sign, full name)

Ngô Thế Long

Lam Dong, Date 22...month...07...year 2026.

General Director
(Sign, full name, stamp)



Đặng Văn Cường

NOTES TO FINANCIAL STATEMENTS

2nd 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	325 619 113	196 816 862
- Bank deposits	9 368 225 382	9 418 173 833
- Money is moving		
- Cash equivalent	217 001 156 164	681 507 037 700
Total	226 695 000 659	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 investmens	Closing Balance			Opening Balance		
	Original price	Value reasonable	Preventive	Original price	Value reasonable	Preventive
a) Held-for-trading securities						
- Tatal 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	1 594 858 400 003	1 594 858 400 003		1 370 308 400 000	1 370 308 400 000	
b1) Short term	1 594 858 400 003	1 594 858 400 003		1 370 308 400 000	1 370 308 400 000	
- Held-to-maturity investments	1 594 858 400 003	1 594 858 400 003		1 370 308 400 000	1 370 308 400 000	
- Bonds						
- Other investments						
b2) Long term						
- Held-to-maturity investments						
- Bonds						
- Other investmnets						

- 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	214 131 281 221	214 131 281 221		200 563 931 435	200 563 931 435	
- Invest in subsidiaries						
- Investments in jointly controlled entities and associates	176 771 281 221	176 771 281 221		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	755 288 075 597		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	118 902 710		33 121 574 295	
- Receivable from equitization				
- Receivable dividends and distributed profits			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	113 902 710		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	118 902 710		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	10 061 475 073		8 563 743 384	
- Tools, utensils	231 546 596		323 800 735	
- Expenses for unfinished production and business	357 759 719		416 406 464	
- Finished product				
- Goods				
- Goods for sale				
- Tax-protected warehouse goods				
Total	10 650 781 388		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	23 802 540 624		6 924 320 494	
- Shopping	4 308 558 460		5 146 927 019	
- Basic construction	1 402 916 059		862 324 359	
- Repair	18 091 066 105		915 069 116	
- Upgrading and renovating fixed assets				
Total	23 802 540 624		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	7 834 676 619					8 251 488 245
Closing balance	9 323 761 872 459	6 048 133 209 881	85 170 331 428	60 027 940 031		217 380 507	15 517 310 734 306
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	101 532 338 116	88 692 942 105	1 832 350 128	1 144 706 302			193 202 336 651
- Another increase		680 817 284					680 817 284
- Switch to investment real estate							
- Liquidation and sale							
- Another reduction	23 977 444	656 839 840					680 817 284
Closing balance	6 029 945 899 377	5 254 894 748 909	69 304 466 129	54 791 746 681		217 380 507	11 409 154 241 603
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	3 293 815 973 082	793 238 460 972	15 865 865 299	5 236 193 350			4 108 156 492 703

* 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					19 999 998,			19 999 999
- Another increase								
- Liquidation and sale								
- Another reduction								
Closing balance					1 879 049 137,			1 879 049 137
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					147 755 549			147 755 549

* 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			

- 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	Closing balance	Opening balance
a) Short term	2 934 136 414	893 076 330
- Prepaid expenses for operating lease of fixed assets		
- Tools and equipment for use		
- Borrowing costs		
- Other items (specify in detail if of great value)	2 934 136 414	893 076 330
b) Long term	27 754 000 832	26 946 742 790
- Cost of establishing a business		
- Cost of buying insurance		

- Other items (specify in detail if of great value)	27 754 000 832	26 946 742 790
Total	30 688 137 246	27 839 819 120

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	129 882 968 740	72 429 350 803	66 482 209 287	123 935 827 224
b) Long-term loan	1 085 396 594 476	1 620 401 798	93 917 278 057	1 177 693 470 735
c) Loans from related parties				
Cộng	1 215 279 563 216	74 049 752 601	160 399 487 344	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						
Financial lease liabilities from related parties						

	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	18 023 126 671	70 148 247 242
b) Long-term payables to suppliers		

c) Unpaid overdue debt		
d) Payables to sellers are related parties		

18 - Dividends must be returned.	Closing Balance	Opening Balance
Dividends and profits must be returned.	440 000 000 ✓	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 ✓	478 896 270 645	481 393 328 647	191 739 904 710 ✓
a.1) Short-term	194 236 962 712 ✓	478 896 270 645	481 393 328 647	191 739 904 710 ✓
- Value added tax	30 499 405 253	96 572 816 604	86 433 082 279	40 639 139 578 ✓
- Special consumption				
- Import and export tax				
- Corporate income tax	93 837 442 772 ✓	149 419 795 270	146 171 868 581	97 085 369 461 ✓
- Personal income tax	542 078 745 ✓	11 764 582 454	11 449 508 046	857 153 153 ✓
- Natural resources tax	33 662 354 058 ✓	154 828 869 057	160 588 635 841	27 902 587 274 ✓
- Real estate tax and land rent				
- Other tax				0
- Fees, charges and other payables	35 695 681 884 ✓	66 310 207 260 ✓	76 750 233 900 ✓	25 255 655 244 ✓
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	483 171 333 032	485 668 391 034	190 863 886 977

20 - Accrued expenses	Closing Balance	Opening Balance
a) Short term	9 364 864 698	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	9 364 864 698	10 121 728 962

21 - Other payables	Closing Balance	Opening Balance
a) Short term	557 195 226	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	547 243 026	449 294 287
b) Long term		
- Receive deposits and long-term bets		
- Other payables and payables		
Total	557 195 226	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		

25. 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			500 015 409 626	5 173 730 581 888
- Capital increase in the previous year											
- Profit in the previous year							1 248 292 538 745				1 248 292 538 745
- Another increase						95 337 160 013				1 697 056 861	97 034 216 874
- Reduced capital in the previous year											
- Loss in the previous year							1 244 921 507 831				1 244 921 507 831
- Another reduction						95 337 160 013					95 337 160 013
Balance at the beginning of Current Period	4 224 000 000 000						341 754 038 387			501 712 466 487	5 067 466 504 874
- Increase capital Current Period											
- Profit Current Period							1 247 150 987 617				1 247 150 987 617
- Another increase						27 002 291 482					27 002 291 482
- Reduce capital Current Period											
- Loss Current Period							881 489 549 867				881 489 549 867
- Another reduction						27 002 291 482					27 002 291 482
Balance at the end of Current Period	4 224 000 000 000						707 415 476 137			501 712 466 487	5 433 127 942 624

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		
1. Total revenue from sales and service provision	Current Period	The prior year
a) Revenue		
- Revenue from the sale of products and goods	1 274 697 572 384	1 117 904 190 795
- Revenue from service provision	2 343 271 094	1 190 566 406
- 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	1 277 040 843 478	1 119 094 757 201
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	487 273 764 702	477 889 514 472
- Cost of services provided	1 738 372 670	1 813 348 417
- 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		
Total	490 026 744 872	479 702 862 889

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	35 436 342 225	20 782 336 479
- Profits from the sale and liquidation of financial investments.		
- Dividends are profits distributed in cash or non-monetary assets.		
- Exchange rate difference interest	23 545 434 316	1 486 630 104
- Interest on deferred payment and installment sales		
- Revenue from other financial activities		
Total	58 981 776 541	22 268 966 583

6. Financial costs	Current Period	The prior year
- Borrowing costs	18 721 355 460	21 604 412 685
- 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	18 721 355 460	115 454 942 594

7. Other income	Current Period	The prior year
- Liquidation and sale of fixed assets		

- 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		
Total		

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	293 398 403	
Total	293 398 403	10 256 609

9. Selling expenses and business management expenses	Current Period	The prior year
a) Selling expenses and business management expenses	35 466 555 268	29 769 850 751
- Details of items accounting for 10% or more of total business management costs;	35 466 555 268	29 769 850 751
- 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
- Cost of raw materials and materials	12 475 898 986	9 979 091 778
- Labor costs	55 291 025 281	49 886 929 606
- Fixed asset depreciation costs	193 222 336 649	193 528 438 342
- Cost of services purchased from outside	15 578 501 068	15 844 387 215
- Other expenses in money	246 322 557 986	239 202 044 263
Total	522 890 319 970	508 440 891 204

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		
Corporate income tax expense		
Current corporate income tax expense	149 419 795 270	100 151 060 878
Deferred corporate income tax expense (**)		
Corporate income tax expense (*)	149 419 795 270	100 151 060 878

(*) 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 *22*...month...*07*...year...*2021*

General Director

(Sign, full name, stamp)



Dặng Văn Cường