

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

BC-TĐĐHĐ-TCKT
July , 2026

SEPARATE ACCOUNTING STATEMENTS
2nd QUARTER 2026
(Pre-audit report)

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		2 582 336 351 169	2 799 334 554 314
I. Cash and cash equivalents	110		224 002 307 408	683 558 248 566
1. Cash	111	V.01	8 001 151 244	9 558 248 566
2. Cash equivalents	112		216 001 156 164	674 000 000 000
II. Short-term investments	120	V.02	1 594 410 000 003	1 370 000 000 000
1. Held-for-trading securities	121			
2. Provision for held-for-trading securities (*)	122			
3. Held-to-maturity short term investments	123		1 594 410 000 003	1 370 000 000 000
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		750 942 902 432	736 493 065 564
1. Short-term trade receivables	131	V.03	749 513 212 395	698 150 485 383
2. Short-term advances to suppliers	132		3 255 412 260	7 320 433 119
3. Short-term internal receivables	133		0	-
4. Construction contracts receivable based on agreed progress billings	134			
5. Other short-term receivables	135	V.04	109 627 210	33 107 496 495
6. Provision for doubtful short-term receivables (*)	136		(1 935 349 433)	(2 085 349 433)
7. Shortage of assets waiting for resolution	137	V.05		
IV. Inventories	140	V.07	9 481 873 523	8 047 087 919
1. Inventories	141		9 481 873 523	8 047 087 919
2. Provision for obsolete inventories (*)	149			

Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
V. Short-term biological assets	150	V.12		
			-	-
1. Livestock raised for short-term, one-time production	151			
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		3 499 267 803	1 236 152 265
1. Short-term prepaid expenses	161	V.14	2 623 250 070	360 134 532
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		4 148 687 816 633	4 307 621 646 819
I. Long-term receivables	210			
			-	-
1. Long-term trade receivables	211	V.03		
2 Long-term advances to suppliers	212			
3. Paid-in capital in dependent units	213			
4. Long-term internal receivables	214			
5. Other long-term receivables	215			
6. Provision for doubtful long-term receivables (*)	216			
II. Fixed assets	220		3 783 210 770 257	3 954 945 804 527
1. Tangible fixed assets	221	V.09	3 783 063 014 708	3 954 778 048 980
- Cost	222		14 968 602 323 881	14 958 074 524 245
- Accumulated depreciation (*)	223		(11 185 539 309 173)	(11 003 296 475 265)
2. Finance leases	224	V.11		
- Cost	225			
- Accumulated depreciation (*)	226			

Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
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		
- 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		249 439 200 000	249 439 200 000
1. Investments in subsidiaries	261		112 000 000 000	112 000 000 000
2. Investments in joint-venture and associates	262		100 079 200 000	100 079 200 000
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		92 235 305 752	96 312 321 798

Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
1. Long-term prepaid expenses	271	V.14	22 509 283 959	20 883 204 609
2. Deferred tax assets	272	V.26		
3. Long-term tools, supplies and spare parts	273		69 726 021 793	75 429 117 189
4. Other long-term assets	274			
5. Goodwill	279			
TOTAL ASSETS (280 = 100 + 200)	280		6 731 024 167 802	7 106 956 201 133
C – LIABILITIES (300 = 310 + 330)	300		1 335 783 029 646	2 083 055 173 932
I. Current liabilities	310		365 816 214 630	1 041 768 482 657
1. Short-term trade payables	311	V.17	18 854 703 974	69 807 884 668
2. Short-term advances from customers	312			351 992 382
3. Dividend and profit payables	313	V.18		591 360 000 000
4. Short-term Tax and amounts payable to the State budget	314	V.19	189 753 984 930	190 651 129 554
5. Payables to employees	315		11 104 066 252	54 927 454 058
6. Short-term accrued expenses	316	V.20	9 364 864 698	10 121 728 962
7. Short-term internal payables	317		0	-
8. Short-term Construction contract payables based on agreed progress billings	318			
9. Revenue awaiting Short-term allocation	319	V.22		
10. Other current payables	320	V.21	547 345 626	449 396 887
11. Short-term loans and obligations under finance lease	321	V.16	102 688 648 036	104 218 506 520
12. Short-term provision	322	V.25		
13. Bonus and welfare fund	323		33 502 601 114	19 880 389 626
14. Price stabilization funds	324			
15. Government bonds trading	325			
II. Long-term liabilities	330		969 966 815 016	1 041 286 691 275
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		

Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
5. Long-term internal payables in relation to capital of dependent units	335			
6. Long-term internal payables	336			
7. Revenue awaiting Long-term allocation	337	V.11		
8. Other long-term liabilities	338	V.21		
9. Long-term loans	339	V.16	969 966 815 016	1 041 286 691 275
10. Convertible bonds	340	V.23		
11. Preference shares	341	V.24		
12. Deferred tax liabilities	342	V.26		
13. Long-term provision	343	V.25		
14. Scientific and technological development fund	344			
D- OWNERS' EQUITY	400	V.27	5 395 241 138 156	5 023 901 027 201
1.Share capital	411		4 224 000 000 000	4 224 000 000 000
- Owners' investment capital	411a			
- Shares with voting rights	411b		4 224 000 000 000	4 224 000 000 000
- Preference shares	411c			
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		499 939 667 271	499 939 667 271
9. Other funds belonging to owners' equity	419			
10. Undistributed earnings	420		671 301 470 885	299 961 359 930
- Undistributed earnings by the end of prior period	420a		295 044 850 632	8 161 467 602
- Undistributed earnings of current period	420b		376 256 620 253	291 799 892 328
11. Non-controlling interests	429			

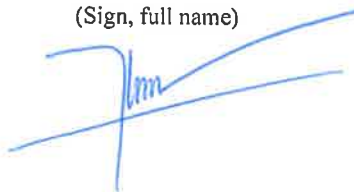
Article	Codes	Notes	Closing Balance	Opening Balance
1	2	3	4	5
TOTAL LIABILITIES AND OWNERS' EQUITY (440= 300 + 400)	440		6 731 024 167 802	7 106 956 201 133

Preparer
(Sign, full name)



Lê Xuân Phong

Chief Accountant
(Sign, full name)



Ngô Thế Long

Lam Dong, Date 22 month 07 year 2016.

General Director
(Sign, full name, stamp)




INCOME STATEMENT
2nd quarter of 2026

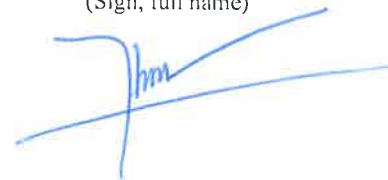
Unit: dong

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	674 019 634 987	605 247 040 210	1 239 217 211 435	1 072 739 539 285
2. Deductions	02	VI.02				
3. Net revenue from goods sold and services rendered (10 = 01 – 02)	10		674 019 634 987	605 247 040 210	1 239 217 211 435	1 072 739 539 285
4. Cost of sales	11	VI.03	240 667 387 799	254 165 954 409	467 099 223 912	459 578 178 447
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		433 352 247 188	351 081 085 801	772 117 987 523	613 161 360 838
6. Gross profit from the sale of investment properties	21	VI.04				
7. Finance income	22	VI.05	53 439 806 321	25 048 924 914	76 810 902 098	32 865 179 070
8. Finance expenses	23	VI.06	6 617 341 270	54 962 816 557	12 999 630 582	108 904 350 617
In which: Borrowing expenses	24		6 617 341 270	7 735 800 367	12 999 630 582	15 053 820 708
9. Selling expenses	25	VI.09				
10. General and administrative expenses	26	VI.09	19 413 580 359	12 923 896 873	32 427 324 948	27 443 436 808
11. Share of profit or loss in a joint venture or associate company	27					
11. Operating profit { 30 = 20 + 21 + (22-23) - (25+26) + 27 }	30		460 761 131 880	308 243 297 285	803 501 934 091	509 678 752 483
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		460 467 733 477	308 233 040 676	803 208 535 688	509 668 495 874
16. Current corporate income tax expense	51	VI.11	84 211 113 224	60 662 224 285	149 047 282 733	99 265 506 703
17. Deferred corporate income tax expense	52	VI.12				
18. Net profit after corporate income tax (60 = 50 – 51 – 52)	60		376 256 620 253	247 570 816 391	654 161 252 955	410 402 989 171
19. Net profit after tax of Parent Company	61					
20. Net profit after tax of non-controlling shareholders	62					
21. Basic earnings per share (*)	70					
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)



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	803 208 535 688	509 668 495 874
2. Adjustments for			
- Depreciation and amortisation of fixed assets	2	182 262 833 906	182 543 739 244
- 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	(53 265 467 782)	(31 378 548 966)
- Borrowing expenses	6	12 999 630 582	15 053 820 708
- Other adjustments	7		
3. Operating profit before changes in working capital	8	923 693 325 856	769 738 036 769
- Increase, decrease in receivables	9	177 135 868 920	(227 239 301 493)
- Increase, decrease in inventories	10	4 268 309 792	297 813 067
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	(50 510 974 912)	(35 298 654 092)
- Increase, decrease in prepaid expenses	12	(3 889 194 888)	5 779 085 252

- Increase, decrease in trading securities	13		
- Borrowing expenses paid	14	(13 756 494 846)	(14 876 084 793)
- Corporate income tax paid	15	(145 746 338 491)	(149 897 479 866)
- Other revenues from business activities	16	2 651 846 317 494	0
- Other expenses from business activities	17	(3 084 063 627 036)	(20 631 856 632)
Net cash flows from operating activities	20	458 977 191 889	327 871 558 212
II. Cash flows from investing activities			
1.Acquisition and construction of fixed assets and other long-term assets	21	(41 978 490 873)	(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		(400 000 000 000)
4.Cash recovered from lending, selling debt instruments of other entities	24		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	17 993 243 307	27 076 826 925
Net cash flows from investing activities	30	(23 985 247 566)	(233 595 333 125)
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	(49 926 025 481)	(50 164 839 844)
5.Paying financial lease debt	35		

6.Dividends and profits paid	36	(844 621 860 000)	(591 360 000 000)
Net cash flows from financing activities	40	(894 547 885 481)	(641 524 839 844)
Net increase/ (decrease) in cash for the period (50=20+30+40)	50	(459 555 941 158)	(547 248 614 757)
Cash and cash equivalents at beginning of the period	60	683 558 248 566	600 676 489 720
Effect of changes in foreign exchange rates	61		
Cash and cash equivalents at end of the period (taken according to account balance)	70	224 002 307 408	53 427 874 963

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)



Dương 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	112 642 418,	154 605 201,
- Bank deposits	7 888 508 826,	9 403 643 365,
- Money is moving		
- Cash equivalent	216 001 156 164	674 000 000 000
Total	224 002 307 408	683 558 248 566

- 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	1 594 410 000 003	1 594 410 000 003		1 370 000 000 000	1 370 000 000 000	
b1) Short term	1 594 410 000 003	1 594 410 000 003		1 370 000 000 000	1 370 000 000 000	
- Held-to-maturity investments	1 594 410 000 003	1 594 410 000 003		1 370 000 000 000	1 370 000 000 000	
- 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	249 439 200 000	249 439 200 000		249 439 200 000	249 439 200 000	
- Invest in subsidiaries	112 000 000 000	112 000 000 000		112 000 000 000	112 000 000 000	
- Investments in jointly controlled entities and associates	100 079 200 000	100 079 200 000		100 079 200 000	100 079 200 000	
- 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	749 513 212 395		698 150 485 383	
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	109 627 210		33 107 496 495	
- Receivable from equitization				
- Receivable dividends and distributed profits			1 929 534 500	

- Receivables from employees				
- Sign a bet, escrow				
- Lending non-monetary assets				
- Payments made on behalf of others			1 000 000 000	
- Other receivables	109 627 210		30 177 961 995	
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	109 627 210		33 107 496 495	

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				

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	8 932 417 208		7 346 730 720	
- Tools, utensils	191 696 596		283 950 735	
- Expenses for unfinished production and business	357 759 719		416 406 464	
- Finished product				
- Goods				
- Goods for sale				

- Tax-protected warehouse goods				
Total	9 481 873 523		8 047 087 919	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	9 030 555 544 235	5 790 188 566 632	82 163 444 397	54 949 588 474		217 380 507	14 958 074 524 245
- Buy during the period		4 456 209 084	1 611 942 122				6 068 151 206

- 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	9 030 138 732 609	5 795 061 587 342	83 775 386 519	59 409 236 904		217 380 507	14 968 602 323 881
Accumulated depreciation							
Balance at Opening Balance	5 838 434 353 332	5 045 005 911 109	66 488 650 080	53 150 180 237		217 380 507	11 003 296 475 265
- Depreciation during the year	97 120 364 458	82 247 003 511	1 791 839 466	1 083 626 473			182 242 833 908
- 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	5 935 530 740 346	5 127 276 892 064	68 280 489 546	54 233 806 710		217 380 507	11 185 539 309 173
Residual value of tangible fixed assets							
- On the first day of the year	3 192 121 190 903	745 182 655 523	15 674 794 317	1 799 408 237			3 954 778 048 980
- At the end of the period	3 094 607 992 263	667 784 695 278	15 494 896 973	5 175 430 194			3 783 063 014 708

* 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
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* 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	Transmissio n 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.				

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			

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	2 623 250 070	360 134 532
- Prepaid expenses for operating lease of fixed assets		
- Tools and equipment for use	0	
- Borrowing costs		
- Other items (specify in detail if of great value)	2 623 250 070	360 134 532
b) Long term	22 509 283 959	20 883 204 609
- Cost of establishing a business		
- Cost of buying insurance		
- Other items (specify in detail if of great value)	22 509 283 959	20 883 204 609
Total	25 132 534 029	21 243 339 141

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	102 688 648 036	51 452 350 803	52 982 209 287	104 218 506 520
b) Long-term loan	969 966 815 016	1 620 401 798	72 940 278 057	1 041 286 691 275
c) Loans from related parties				
Cộng	1 072 655 463 052	53 072 752 601	125 922 487 344	1 145 505 197 795

	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	18 854 703 974	69 807 884 668
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.	0	591 360 000 000

- 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	190 651 129 554	470 646 115 667	471 543 260 291	189 753 984 930
a.1) Short-term	190 651 129 554	470 646 115 667	471 543 260 291	189 753 984 930
- Value added tax	29 477 347 203	93 773 455 972	83 062 310 213	40 188 492 962
- Special consumption				
- Import and export tax				
- Corporate income tax	93 678 338 490	149 047 282 733	145 746 338 491	96 979 282 732
- Personal income tax	533 342 245	11 462 007 414	11 178 557 256	816 792 403
- Natural resources tax	32 028 463 772	151 912 900 868	156 984 795 671	26 956 568 969
- Real estate tax and land rent				
- Other tax				
- Fees, charges and other payables	34 933 637 844	64 450 468 680	74 571 258 660	24 812 847 864
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	189 775 111 821	474 921 178 054	475 818 322 678	188 877 967 197

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		
- Loan interest		
- Other items (details of each item)		
Total	9 364 864 698	10 121 728 962

21 - Other payables	Closing Balance	Opening Balance
a) Short term	547 345 626 ,	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		
- 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	547 345 626 ,	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					0	423 151 191 602			499 939 667 271	5 147 090 858 873
- Capital increase in the previous year											
- Profit in the previous year							1 204 423 500 916				1 204 423 500 916
- Another increase						95 337 160 013				0	95 337 160 013
- Reduced capital in the previous year											
- Loss in the previous year							1 209 010 235 745				1 209 010 235 745
- Another reduction						95 337 160 013				0	95 337 160 013
Balance at the beginning of Current Period	4 224 000 000 000						299 961 359 930			499 939 667 271	5 023 901 027 201
- Increase capital Current Period											
- Profit Current Period							1 208 804 033 782				1 208 804 033 782
- Another increase						27 002 291 482				0	27 002 291 482
- Reduce capital Current Period											
- Loss Current Period							837 478 531 950				837 478 531 950
- Another reduction						27 002 291 482				0	27 002 291 482
Balance at the end of Current Period	4 224 000 000 000					0	671 286 861 762			499 939 667 271	5 395 226 529 033

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	253 440 000 000	591 360 000 000

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	499 939 667 271 .	499 939 667 271 .
- 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
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- Goods to be sold on behalf of, consigned, pledged or mortgaged:

Product code	Product name	Types, specifications, qualities	Unit	Quantity
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- 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	1 235 859 332 841	1 070 612 476 879
- Revenue from service provision	3 357 878 594	2 127 062 406
- 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	1 239 217 211 435.	1 072 739 539 285
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	464 346 243 742	457 764 830 030
- Cost of services provided	2 752 980 170	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	467 099 223 912	459 578 178 447

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	35 425 467 782	20 778 548 966
- Profits from the sale and liquidation of financial investments.		
- Dividends are profits distributed in cash or non-monetary assets.	17 840 000 000	10 600 000 000
- 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	76 810 902 098	32 865 179 070

6. Financial costs	Current Period	The prior year
- Borrowing costs	12 999 630 582	15 053 820 708
- 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	12 999 630 582	108 904 350 617

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	32 427 324 948	27 443 436 808
- Details of items accounting for 10% or more of total business management costs;	32 427 324 948	27 443 436 808
- 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	11 097 722 315	9 111 784 593
- Labor costs	51 953 325 185	47 698 327 170
- Fixed asset depreciation costs	182 262 833 906	182 543 739 244
- Cost of services purchased from outside	13 645 136 338	14 211 519 253
- Other expenses in money	237 964 550 946	231 624 375 410
Total	496 923 568 690	485 189 745 670

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	149 047 282 733	99 265 506 703
Deferred corporate income tax expense (**)		
Corporate income tax expense (*)	149 047 282 733	99 265 506 703

(*) 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 *2026*.

General Director

(Sign, full name, stamp)



Đặng Văn Cường