

INTERIM FINANCIAL STATEMENT REPORT

Quarter 1 of the year 2026

Unit: Dong

ASSETS	Item code	At the end of the quarter	At the beginning of the year
A- CURRENT ASSETS	100	152,248,104,652	158,421,619,891
I. Cash and cash equivalents	110	1,550,972,493	9,154,814,342
1. Cash	111	1,550,972,493	154,814,342
2. Cash equivalents	112	-	9,000,000,000
II. Short-term financial investments	120	139,200,000,000	135,100,000,000
1. Trading securities	121	-	-
2. Held-to-maturity investments	123	139,200,000,000	135,100,000,000
III. Short-term receivables	130	6,520,313,508	9,575,298,504
1. Short-term trade receivables	131	2,996,581,923	7,764,456,455
2. Short-term prepayments to suppliers	132	13,280,000	-
3. Other short-term receivables	135	3,846,117,550	2,146,508,014
4. Provision for short-term doubtful debts	136	(335,665,965)	(335,665,965)
IV. Inventories	140	4,692,256,631	4,286,884,027
1. Inventories	141	4,692,256,631	4,286,884,027
2. Provision for decline in value of inventories	142	-	-
V. Short-term biological assets	150	-	-
VI. Other current assets	160	284,562,020	304,623,018
1. Short-term deferred expenses	161	284,562,020	289,748,860
2. Taxes and other amounts receivable from the State	163	-	14,874,158
B. LONG-TERM ASSETS	200	299,887,877,548	300,028,151,282
II. Fixed assets	220	23,395,395,238	23,491,480,111
1. Tangible fixed assets	221	4,327,395,238	4,423,480,111
- Cost	222	11,233,005,864	11,233,005,864
- Accumulated depreciation	223	(6,905,610,626)	(6,809,525,753)
2. Intangible fixed assets	227	19,068,000,000	19,068,000,000
- Cost	228	19,106,721,745	19,106,721,745
- Accumulated amortization	229	(38,721,745)	(38,721,745)
III. Long-term biological assets	230	-	-
IV. Investment property	240	21,032,368,909	21,063,150,070
- Cost	241	22,847,263,434	22,847,263,434
- Accumulated depreciation	242	(1,814,894,525)	(1,784,113,364)
V. Long-term assets in progress	250	24,313,325,211	24,313,325,211
2. Construction in progress	252	24,313,325,211	24,313,325,211
VI. Long-term financial investments	260	231,146,788,190	231,146,788,190
1. Investments in subsidiaries	261	-	-
2. Equity investments in other entities	263	231,146,788,190	231,146,788,190
VII. Other long-term assets	270	-	13,407,700
1. Long-term deferred expenses	271	-	13,407,700
2. Other long-term assets	274	-	-
TOTAL ASSETS	280	452,135,982,200	458,449,771,173



RESOURCES	Item code	At the end of the quarter	At the beginning of the year
C. LIABILITIES	300	10,015,826,480	16,410,618,882
I. Current liabilities	310	9,976,346,480	16,371,138,882
1. Short-term trade payables	311	509,500,000	739,944,150
2. Short-term advances from customers	312	97,545,454	1,017,693,666
3. Dividends and profits payable	313	6,544,397,970	6,587,982,070
3. Taxes and amounts payable to the State	314	1,049,260,744	723,326,290
4. Payables to employees	315	34,339,000	4,986,371,500
5. Short-term accrued expenses	316	-	11,651,563
6. Other short-term payables	320	682,524,000	596,312,000
7. Short-term loans and finance lease liabilities	321	-	16,000
8. Reward and welfare fund	323	1,058,779,312	1,707,841,643
II. Long-term liabilities	330	39,480,000	39,480,000
1. Long-term trade payables	331	-	-
2. Other long-term payables	338	39,480,000	39,480,000
D.EQUITY	400	442,120,155,720	442,039,152,291
I. Owners' equity	410	442,120,155,720	442,039,152,291
1. Share capital	411	366,771,450,000	366,771,450,000
- Common shares with voting rights	411a	366,771,450,000	366,771,450,000
- Preferred shares	411b	-	-
2. Undistributed profit after tax	420	75,348,705,720	75,267,702,291
- Undistributed profit after tax accumulated to the end of previous period	420a	75,267,702,291	21,184,740,833
- Undistributed profit after tax of current period	420b	81,003,429	54,082,961,458
TOTAL RESOURCES	440	452,135,982,200	458,449,771,173



TRAN VU QUOC TAI
PREPARER



PHAM THI THUY
CHIEF ACCOUNTANT



Da Nang City, 20 April 2026



TRUONG QUANG MINH
CHAIRMAN OF THE BOARD OF DIRECTORS



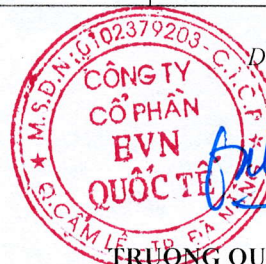
INTERIM INCOME STATEMENT
QUARTER 1 OF THE YEAR 2026

Unit: Dong

Items	Code	This quarter		Accumulated from the beginning of the year to the end of this quarter	
		Current year	Previous year	Current year	Previous year
1. Revenue from sales and service provision	01	1,749,209,095	2,142,804,550	1,749,209,095	2,142,804,550
2. Revenue deductions	02	-	-	-	-
3. Net revenue from sales and service provision (10 = 01 - 02)	10	1,749,209,095	2,142,804,550	1,749,209,095	2,142,804,550
4. Cost of goods sold	11	1,373,967,669	1,715,369,424	1,373,967,669	1,715,369,424
5. Gross profit from sales and service provision (20=10-11)	20	375,241,426	427,435,126	375,241,426	427,435,126
6. Profit/loss from the sale and liquidation of investment properties	21	-	-	-	-
7. Financial income	22	1,989,583,272	1,145,232,223	1,989,583,272	1,145,232,223
8. Financial expenses	23	-	-	-	-
- In which: Interest expense	24	-	-	-	-
9. Selling expenses	25	-	-	-	-
10. Administrative expenses	26	2,263,570,412	1,552,058,293	2,263,570,412	1,552,058,293
11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30	101,254,286	20,609,056	101,254,286	20,609,056
12. Other income	31	-	-	-	-
13. Other expenses	32	-	-	-	-
14. Other profit (40 = 31 - 32)	40	-	-	-	-
15. Accounting profit before tax (50 = 30 + 40)	50	101,254,286	20,609,056	101,254,286	20,609,056
16. Current corporate income tax expense	51	20,250,857	4,121,811	20,250,857	4,121,811
17. Deferred corporate income tax expense	52	-	-	-	-
18. Profit after tax (60 = 50 - 51 - 52)	60	81,003,429	16,487,245	81,003,429	16,487,245
19. Basic earnings per share (*)	70	2	0	2	0
20. Diluted earnings per share (*)	71	2	0	2	0

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CHIEF ACCOUNTANT



Da Nang City, 20 April 2026

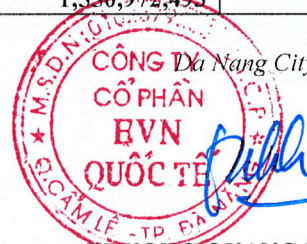
TRUONG QUANG MINH
CHAIRMAN OF THE BOARD OF DIRECTORS

STATEMENT OF CASH FLOWS
(Indirect method)
QUARTER 1 OF THE YEAR 2026

Unit: Dong

Items	Code	Accumulated from the beginning of the year to the end of this quarter	
		Current year	Previous year
I. Cash flows from operating activities			
1. Profit before tax	01	101,254,286	20,609,056
2. Adjustments for			
- Depreciation and amortization	02	126,866,034	126,866,037
- Provisions	03	-	-
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04	-	-
- Profits/losses from investing and financial activities	05	(1,989,341,532)	(1,145,147,690)
3. Operating profit before changes in working capital	08	(1,761,221,212)	(997,672,597)
- Increase/decrease in receivables	09	4,848,252,996	212,482,168
- Increase/decrease in inventories	10	(405,372,604)	(1,044,528,065)
- Increase/decrease in payables (excluding loan Interest and corporate income tax payable)	11	(5,707,506,670)	419,478,137
- Increase/decrease in deferred expenses	12	18,594,540	315,056,324
- Corporate income tax paid	15	-	(4,121,811)
- Other cash receipts from operating activities	16	13,834,000	5,200,000
- Other cash payments for operating activities	17	(662,896,331)	(424,900,000)
Net cash used in operating activities	20	(3,656,315,281)	(1,519,005,844)
II. Cash flows from investing activities		-	-
1. Cash paid for purchases, construction of fixed assets and other long-term assets	21	-	-
2. Cash paid for loans, acquisition of debt instruments	23	(9,100,000,000)	(3,100,000,000)
3. Recovery of loans, resales of debt instruments	24	5,000,000,000	4,600,000,000
4. Proceeds from loans interest, dividends, shared profit	27	196,073,532	217,181,690
Net cash provided by investing activities	30	(3,903,926,468)	1,717,181,690
III. Cash flows from financing activities		-	-
1. Proceeds from borrowings	33	26,554,500	-
2. Repayment of borrowings	34	(26,570,500)	-
3. Cash paid for dividends, profit to owners	36	(43,584,100)	(839,721,600)
Net cash used in financing activities	40	(43,600,100)	(839,721,600)
Net cash flows for the period (50=20+30+40)	50	(7,603,841,849)	(641,545,754)
Cash and cash equivalents at the beginning of the period	60	9,154,814,342	3,817,461,099
Impacts of exchange rate fluctuations	61	-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	70	1,550,972,493	3,175,915,345


TRAN VU QUOC TAI
PREPARER

PHAM THI THUY
CHIEF ACCOUNTANT

TRUONG QUANG MINH
CHAIRMAN OF THE BOARD OF DIRECTORS

EVN INTERNATIONAL JOINT STOCK COMPANY
Address: Lot No. 91 Xô Viet Nghe Tinh Street, Khue Trung Ward,
Da Nang City

Form No. B09-DN
(Issued under Circular No. 99/2025/TT-BTC dated
27/10/2025 of the Ministry of Finance)

Notes to the financial statements

Quarter 1 Year 2026

I. Nature of operations

1. Ownership structure: Joint Stock Company; EVN International Joint Stock Company ("the Company") has Enterprise Registration Certificate for Joint Stock Company No. 0102379203 which was initially issued by Da Nang City Planning and Investment Department on 25/09/2008, registered for the sixth change on 18/5/2016. Head office: Lot No. 91 Xo Viet Nghe Tinh Street, Cam Le Ward, Da Nang City, Viet Nam.

The Company's charter capital is 366,771,450,000 dong; total number of shares is 36,677,145 shares; par value is 10,000 dong/share; Actually-contributed capital of the shareholders as at 31/03/2026 is

2. Field of business: Project management, power generation, consulting and supervision of power construction works.

3. Operating activities: Electric power generation, transmission and distribution; Vocational training; Trading of own or rented property and land use right; Technical consultancy (construction supervision...); Management of hydropower projects in Cambodia and Laos, etc.

4. Normal production and business cycle: 12 months commencing on 01/01

5. Characteristics of operations of the Company during the fiscal year that affect the financial statements: The Company contributed capital to establish Hydro power Lower Sesan 2 Co., Ltd in Cambodia; The Company is surveying for establishing investment projects for the projects: Lower se san 1/Se san 5 in Cambodia, Nam Mo 1 in Laos, Sekong Hydropower Project in Cambodia; the Company provides supervision and project management consulting for projects and packages

6. Disclosure of information comparability in the financial statements: Corresponding figures of the interim balance sheet are the figures of the financial statements for the year ended 31/12/2025. Corresponding figures of the interim income statement and the interim statement of cash flows are the figures of the interim financial statements for the first quarter of the year 2023

II. Accounting period, accounting currency

1. Annual accounting period (from 01/01 to 31/12).

2. Accounting currency: VND

III. Applied accounting standards and accounting system

1. Applied accounting system: Implementing in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance

2. Declaration of compliance with accounting standards and accounting system: Complying with the accounting system issued by the State.

IV. Applied accounting policies

1. Principle for conversion of financial statements prepared in foreign currency into Vietnamese dong (In case the accounting currency is different from Vietnamese Dong); effects (if any) due to conversion of financial statements prepared in foreign currency into Vietnamese dong.

2. Exchange rates applied in accounting.

3. Principle for determination of the real interest rate (effective interest rate) used to discount cash flows.

4. Principle for recognition of cash and cash equivalents:

5. Accounting principle for financial investments: Investments in subsidiaries, joint ventures, associates and other financial investments are recorded at cost. The provision is made in accordance with Circular No. 48/2019/TT-BTC dated 08/8/2019 of the Ministry of Finance.

a) Trading securities;

b) Held-to-maturity investments;

- c) Investments in subsidiaries, associates, joint ventures;
6. Accounting principle for receivables
7. Principle for recognition of inventories:
- Principle for recognition of inventories;
 - Method of calculating value of inventories;
 - Method of accounting for inventories;
 - Method of appropriating provision for decline in value of inventories.
8. Principle for recognition and depreciation of fixed assets, finance lease fixed assets and investment property:
9. Accounting principle for deferred Corporate Income Tax .
10. Accounting principle for prepaid expenses.
11. Accounting principle for payables.
12. Principle for recognition of accrued expenses.
13. Principle and method for recognition of provision for payables.
14. Principle for recognition of unearned revenue.
15. Principle for recognition of owners' equity:
- Principle for recognition of share capital, share premium, conversion options on convertible bonds, other owners' capital.
 - Principle for recognition of differences from revaluation of assets.
 - Principle for recognition of foreign exchange differences.
 - Principle for recognition of undistributed profit.
16. Principle and method for recognition
- Sales revenue;
 - Service revenue;
 - Financial income;
 - Other income
17. Accounting principle for revenue deductions
18. Accounting principle for cost of goods sold.
19. Accounting principle for financial expenses.
20. Accounting principle for selling expenses, administrative expenses.
21. Principle and method for recognition of current CIT expense, deferred CIT expense.



V. SUPPLEMENT INFORMATION TO ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash	At the end of the period	At the beginning of the year
- Cash on hand	985 213 000	13 629 000
- Bank demand deposits	565 759 493	141 185 342
- Cash in transit		
Total	1 550 972 493	154 814 342

2. Financial investments			At the end of the period			At the beginning of the year		
a) Trading securities			Cost	Fair value	Provision	Cost	Fair value	Provision
b) Held-to-maturity investments					At the end of the period		At the beginning of the year	
					Cost	Fair value	Cost	Fair value
b1) Short-term					139 200 000 000	139 200 000 000	135 100 000 000	135 100 000 000
- Term deposits					139 200 000 000	139 200 000 000	135 100 000 000	135 100 000 000
b2) Long-term								
c) Equity investments in other entities (Breakdown of investments by ratio of equity holding and voting rights)	Ratio of capital contribution	Ratio of voting rights	At the end of the period			At the beginning of the year		
			Cost	Provision	Fair value	Cost	Provision	Fair value
- Investments in subsidiaries								
- Investments in joint ventures, associates;								
- Investments in other entities;			231 146 788 190		231 146 788 190	231 146 788 190		231 146 788 190

Investment: Investment in Hydro power Lower Sesan 2 Co., Ltd.

Amount: The Company's contributed capital is all realized costs of Hydro power Lower Sesan 2 project and the connection line to Hydro power Lower Sesan 2 Co., Ltd.

Value: the Company's contributed capital is equal to 10% of the owners' equity of Hydro power Lower Sesan 2 Co., Ltd, which also means 10% of the owners' equity of Ha Se San 2 Hydropower project.

3. Trade receivables	At the end of the period	At the beginning of the year
a) Short-term trade receivables	200 000 000	233 390 266
b) Long-term trade receivables		
c) Trade receivables from related parties	2 796 581 923	7 531 066 189

4. Other receivables	At the end of the period		At the beginning of the year	
a) Short-term	Value	Provision	Value	Provision
- Receivable from equitization;				
- Receivable from dividends and shared profit;				
- Receivable from employees;	43 048 550		149 882 014	
- Deposits, collaterals;	45 000 000		45 000 000	
- Advances	28 000 000			
- Other receivables.	3 730 069 000		1 951 626 000	
Sub-total	3 846 117 550		2 146 508 014	
b) Long-term				
Sub-total				
Total (a+b)	3 846 117 550		2 146 508 014	
5. Inventories	At the end of the period		At the beginning of the year	
	Cost	Provision	Cost	Provision
- Work in process;	4 692 256 631		4 286 884 027	

6. Long-term assets in progress	At the end of the period		At the beginning of the year	
	Cost	Recoverable value	Cost	Recoverable value
a) Long-term work in process				
b) Construction in progress			At the end of the period	At the beginning of the year
- New purchase				
- Capital construction;			24 313 325 211	24 313 325 211
- Repair				

7. Movements in tangible fixed assets:

Items	Buildings, architectures	Machinery, equipment	Motor vehicles	Office equipment	Others	Total
Cost						
Balance at the beginning of the year	5 726 541 518	297 272 727	4 901 727 544	307 464 075		11 233 005 864
- Newly-purchased						
- Other decrease						

Balance at the end of the period	5 726 541 518	297 272 727	4 901 727 544	307 464 075		11 233 005 864
Accumulated depreciation						
Balance at the beginning of the year	2 657 858 815	297 272 727	3 546 930 136	307 464 075		6 809 525 753
- Depreciation from the beginning of the year	47 343 612		48 741 261			96 084 873
- Other increase						
- Other decrease						
Balance at the end of the period	2 705 202 427	297 272 727	3 595 671 397	307 464 075		6 905 610 626
Net book value						
- At the beginning date of the year	3 068 682 703		1 354 797 408			4 423 480 111
- At the end date of the period	3 021 339 091		1 306 056 147			4 327 395 238
- Net book value at the end of the period of the tangible fixed assets that were pledged, mortgaged as security for loans;						
- Cost of fixed assets at the end of the period that were fully depreciated but still in active use;						
- Cost of fixed assets at the end of the period pending disposal;						

8. Movements in intangible fixed assets

Items	Land use rights	Publication right	Copyright, patent	Trademark	Right to use website	Licenses and franchises	Other intangible fixed assets	Total
Cost								
Balance at the beginning of the year	19 068 000 000				38 721 745			19 106 721 745
- Newly-purchased								
- Internally generated								
Balance at the end of the period	19 068 000 000				38 721 745			19 106 721 745
Accumulated amortization								
Balance at the beginning of the year					38 721 745			38 721 745
- Amortization from the beginning of the year								
Balance at the end of the period					38 721 745			38 721 745
Net book value								
- At the beginning date of the year	19 068 000 000							19 068 000 000
- At the end date of the period	19 068 000 000							19 068 000 000
- Net book value at the end of the period of the intangible fixed assets that were pledged, mortgaged as security for loans								

- Cost of intangible fixed assets at the end of the period that were fully amortized but still in active use;								
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- Disclosures of figures and other explanations:

9. Movements in investment property:

Items	Amount at the beginning of the year	Accumulated increase from the beginning of the year	Accumulated decrease from the beginning of the year	Amount at the end of the period
Leased investment property				
Cost	22 847 263 434			22 847 263 434
- Land use rights	19 068 000 000			19 068 000 000
- Houses	3 779 263 434			3 779 263 434
- Houses and land use rights				
- Infrastructure				
Accumulated depreciation and amortization	1 784 113 364	30 781 161		1 814 894 525
- Land use rights				
- Houses	1 784 113 364	30 781 161		1 814 894 525
- Houses and land use rights				
- Infrastructure				
Net book value	21 063 150 070			21 032 368 909
- Land use right	19 068 000 000			19 068 000 000
- Houses	1 995 150 070			1 964 368 909
- Houses and land use rights				
- Infrastructure				
10. Deferred expenses			At the end of the period	At the beginning of the year
a) Short-term			284 562 020	289 748 860
- Prepaid expenses for operating lease fixed assets;				
- Tools, instruments put into use;			146 411 019	97 003 447
- Borrowing costs;				

- Other prepayments (specify if any).			138 151 001	192 745 413
b) Long-term				13 407 700
Total(a+b)			284 562 020	303 156 560
11. Taxes and amounts payable to the State	At the beginning of the year	Amount incurred from the beginning of the year	Amount actually paid from the beginning of the year	At the end of the period
Total	708 452 132	1 064 134 902	723 326 290	1 049 260 744
- Value added tax	490 074 426	78 993 495	490 074 426	78 993 495
- Corporate income tax	(14.874.158)	20 250 857		5.376.699
- Personal income tax	233 251 864	964 890 550	233 251 864	964 890 550
- Land and house tax and land rent				
- Environmental protection tax and other taxes				
- Others				
12. Accrued expenses			At the end of the period	At the beginning of the year
a) Short-term				
b) Long-term				
- Loan interest				
13. Other payables				
a) Short-term			682 524 000	596 312 000
- Short-term deposits, collaterals received;			52 710 000	39 710 000
- Other payables.			629 814 000	556 602 000
b) Long-term			39 480 000	39 480 000
- Long-term deposits, collaterals received			39 480 000	39 480 000
- Other payables				

14. Owners' equity

a) Statement of changes in owners' equity	Share capital	Share premium	Conversion options on convertible bonds	Other owners' capital	Differences upon assets revaluation	Foreign exchange differences
Balance at the beginning of the previous year	366 771 450 000					
Balance at the beginning of the current year	366 771 450 000					
Balance at the end of the period	366 771 450 000					
	Investment and development fund		Other equity funds	Undistributed profit after tax	Capital expenditure fund	Total
Balance at the beginning of the current year				75 267 702 291		75 267 702 291
- Increase in capital in current year						
- Profit for current year				81 003 429		81 003 429
- Decrease in capital in current year						
Balance at the end of the period				75 348 705 720		75 348 705 720
b) Breakdown of share capital					At the end of the period	At the beginning of the period
- Common shares with voting rights					366 771 450 000	366 771 450 000
- Preferred shares						
Total					366 771 450 000	366 771 450 000
c) Capital transactions with owners and distribution of dividends, profits					Current year	Previous year
- Share capital						
+ At the beginning of the year					366 771 450 000	366 771 450 000
+ At the end of the period					366 771 450 000	366 771 450 000
- Paid dividends, profit						
d) Shares					At the end of the period	At the beginning of the year
- Number of shares registered for issuance					36 677 445	36 677 445
- Number of shares sold to the public						
+ Common shares					36 677 445	36 677 445
+ Preferred shares (classified as owners' equity)						
* Par value of each outstanding share					10 000	10 000

VI. Supplement information to items presented in the income statement	This quarter of current year	This quarter of previous year
1. Revenue from sales and service provision	1 749 209 095	2 142 804 550
a) Revenue		
- Revenue from supervision consulting services;	1 470 250 000	1 877 590 909
- Revenue from office lease service;	278 959 095	265 213 641
- Other revenue		
Total	1 749 209 095	2 142 804 550
2. Cost of goods sold		
- Cost of supervision consulting services	1 317 628 981	1 595 952 023
- Cost of office lease service	56 338 688	119 417 401
Total	1 373 967 669	1 715 369 424
3. Financial income		
- Deposit interest, loan interest	1 989 341 532	1 145 147 690
- Shared dividend, profit;		
- Foreign exchange gains;		
- Interest on deferred payment, payment discounts;	241 740	84 533
Total	1 989 583 272	1 145 232 223
4. Administrative expenses		
- Material costs;	101 604 783	64 561 899
- Labor costs;	1 211 097 960	193 945 560
- Provision expenses;		
- Depreciation and amortization expenses;	96 084 873	84 874 383
- Externally-hired service expenses;	686 652 203	918 861 449
- Other cash expenses.	166 618 968	289 815 002
Total	2 262 058 787	1 552 058 293

5. Current corporate income tax expense	This quarter of current year	This quarter of previous year
- Corporate income tax expenses determined according to taxable income of the current year	20.250.857	4.121.811
- Adjustment of corporate income tax expenses of previous years to current income tax expense of current year		
Total current corporate income tax expense	20.250.857	4.121.811

VII. Other information

1. Contingent liabilities, commitments and other financial information:
2. Events occurring after the fiscal-year end:
3. Related-party information (apart from the information disclosed in the above sections).
4. Reporting assets, revenue, business results by segment (business lines or geographical areas) according to the provisions of Accounting Standard No. 28 "Segment reporting"(1):.
5. Comparison information (changes in information in financial statements of previous accounting years):
6. Going-concern information:
7. Other information.



Tran Vu Quoc Tai
Prearer



Pham Thi Thuy
Chief Accountant



Da Nang City, 20 April 2025
Truong Quang Minh
Chairman of the Board of Directors