

PETROVIETNAM POWER CORPORATION  
PETROVIETNAM POWER SERVICES JOINT STOCK COMPANY

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# **FINANCIAL STATEMENTS**

**Quarter 1/2026**

**FINANCIAL STATEMENT***On March 31st, 2026**(Applied for company meeting the recurring requirement)*

Item	Code	Note	Closing quarter	Opening quarter
1	2	3	4	5
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>193,201,277,582</b>	<b>279,925,376,860</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>V.1</b>	<b>21,002,189,866</b>	<b>38,693,461,561</b>
1. Cash	111		15,002,189,866	12,353,461,561
2. Cash equivalents	112		6,000,000,000	26,340,000,000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>25,170,000,000</b>	<b>25,410,000,000</b>
1. Trading securities	121	V.2(a)	0	0
2. Provision for diminution in value of trading securities (*)	122		0	0
3. Held-to-maturity investments	123	V.2(b)	25,170,000,000	25,410,000,000
4. Provision for diminution in value of short-term held-to-maturity investments (*)	124		0	0
5. Other short-term investments	125			
6. Provision for losses on other short-term investments (*)	126		0	0
<b>III. Short-term receivables</b>	<b>130</b>		<b>128,006,360,123</b>	<b>135,643,989,445</b>
1. Short-term receivables from customers	131	V.3(a)	118,469,629,714	131,436,766,910
2. Short term pre-payment to suppliers	132		5,792,524,305	3,492,052,810
3. Short-term internal receivables	133			
4. Short-term Liabilities Arising from Contracts	134		0	0
5. Other short-term receivables	135	V.4(a)	3,744,206,104	715,169,725
6. Short-term allowances for doubtful debts (*)	136		0	0
7. Shortage of assets awaiting resolution	137	V.5	0	0
<b>IV. Inventories</b>	<b>140</b>	<b>V.7</b>	<b>18,704,759,426</b>	<b>76,384,337,636</b>
1. Inventories	141		18,704,759,426	76,384,337,636
2. Provision for inventories (*)	142		0	0
<b>V. Short-term biological assets</b>	<b>150</b>		<b>0</b>	<b>0</b>
1. Short-term bearer livestock	151	V.12.1.1	0	0
2. Short-term bearer plants	152	V.12.1.2	0	0
3. Provision for losses on short-term biological assets (*)	153		0	0
<b>VI. Other current assets</b>	<b>160</b>		<b>317,968,167</b>	<b>3,793,588,218</b>
1. Short-term prepaid expenses	161	V.14(a)	269,239,920	717,427,419
2. VAT receivable	162		48,728,247	3,076,160,799
3. Taxes receivable from State Treasury	163	V.19(b)		0
4. Treasury bonds purchased for resale	164	V.23	0	0
5. Other current assets	165	V.15(a)	0	0
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>49,648,614,929</b>	<b>48,026,922,270</b>

Item	Code	Note	Closing quarter	Opening quarter
1	2	3	4	5
<b>I. Long-term receivables</b>	<b>210</b>		<b>337,860,000</b>	<b>337,860,000</b>
1. Long-term receivables from customers	211		0	0
2. Long-term pre-payment to suppliers	212		0	0
4. Investments in equity of subsidiaries	213		0	0
5. Long-term internal receivables	214		0	0
6. Other long-term receivables	215		337,860,000	337,860,000
7. Provision for long-term doubtful debts (*)	216		0	0
<b>II. Fixed assets</b>	<b>220</b>		<b>20,997,843,273</b>	<b>17,944,086,643</b>
1. Tangible fixed assets	221	V.9	20,997,843,273	17,944,086,643
- Historical costs	222		101,996,310,955	97,632,740,807
- Accumulated depreciation (*)	223		(80,998,467,682)	(79,688,654,164)
2. Financial leasing fixed assets	224	V.11	0	0
- Historical costs	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible fixed assets	227	V.10	0	0
- Historical costs	228		2,288,155,290	2,288,155,290
- Accumulated depreciation (*)	229		(2,288,155,290)	(2,288,155,290)
<b>III. Long-term biological assets</b>	<b>230</b>		<b>0</b>	<b>0</b>
1. Bearer livestock for periodic products	231		0	0
a) Immature bearer livestock for periodic products	232	V.12.1.3	0	0
b) Mature bearer livestock for periodic products	233	V.12.2	0	0
- Historical costs	234		0	0
- Accumulated depreciation (*)	235		0	0
2. Long-term consumable biological assets - livestock	236		0	0
3. Long-term bearer plants	237		0	0
4. Provision for losses on long-term biological assets (*)	238		0	0
<b>IV. Investment property</b>	<b>240</b>	<b>V.13</b>	<b>0</b>	<b>0</b>
- Historical costs	241		0	0
- Accumulated depreciation (*)	242		0	0
<b>V. Long-term work in progress</b>	<b>250</b>		<b>0</b>	<b>0</b>
1. Long-term production and business work in progress	251		0	0
2. Construction in progress	252		0	0
<b>VI. Long-term financial investments</b>	<b>260</b>		<b>5,040,000,000</b>	<b>5,040,000,000</b>
1. Investments in subsidiaries	261		0	0
2. Investments in joint ventures and associates	262		0	0
3. Equity investments in other entities	263		5,040,000,000	5,040,000,000
4. Provision for losses on long-term investments in other entities (*)	264		0	0
5. Long-term held-to-maturity investments	265		0	0
6. Provision for diminution in value of long-term held-to-maturity investments (*)	266		0	0
<b>VII. Other long-term assets</b>	<b>270</b>		<b>23,272,911,656</b>	<b>24,704,975,627</b>
1. Long-term prepaid expenses	271	V.14(b)	23,272,911,656	24,704,975,627



Item	Code	Note	Closing quarter	Opening quarter
1	2	3	4	5
2. Deferred tax assets	272	V.26(a)	0	0
3. Long-term spare parts and standby equipment	273		0	0
4. Other long-term assets	274	V.15(b)	0	0
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>280</b>		<b>242,849,892,511</b>	<b>327,952,299,130</b>
<b>C - LIABILITIES</b>	<b>300</b>		<b>57,153,844,710</b>	<b>142,320,833,559</b>
<b>I. Short-term liabilities</b>	<b>310</b>		<b>57,153,844,710</b>	<b>142,320,833,559</b>
1. Short-term trade payables	311	V.17(a)	24,065,022,104	96,531,968,997
2. Advances from customers (short-term)	312		13,302,701,519	12,861,004,426
3. Dividends and profit payable	313		0	0
4. Short-term taxes and amounts payable to state budget	314	V.19(a)	5,257,757,402	1,963,034,191
5. Payables to employees	315		10,690,012,785	24,044,202,144
6. Short-term accrued expenses	316	V.20(a)	101,710,965	735,878,909
7. Short-term inter-company payables	317			
8. Short-term payables from construction contracts	318		0	0
9. Short-term unearned revenue	319	V.22(a)	36,818,182	0
10. Other short-term payables	320	V.21(a)	2,087,507,383	4,739,636,562
11. Short-term borrowings and finance lease liabilities	321	V.16(a)	0	0
12. Short-term provisions	322	V.25(a)	0	0
13. Bonus and welfare fund	323		1,612,314,370	1,445,108,330
14. Price stabilization fund	324		0	0
15. Government bond repurchase agreements	325	V.23	0	0
<b>II. Long-term liabilities</b>	<b>330</b>		<b>0</b>	<b>0</b>
1. Long-term trade payables	331	V.17(b)	0	0
2. Long-term advances from customers	332		0	0
3. Long-term taxes and amounts payable to state budget	333	V.19(b)	0	0
4. Long-term accrued expenses	334	V.20(b)	0	0
5. Inter-company payables for operating capital	335		0	0
6. Long-term inter-company payables	336		0	0
7. Long-term unearned revenue	337	V.22(b)	0	0
8. Other long-term payables	338	V.21(b)	0	0
9. Long-term borrowings and finance lease liabilities	339	V.16(b)	0	0
10. Convertible bonds	340		0	0
11. Preferred shares	341	V.24	0	0
12. Deferred tax liabilities	342	V.26(b)	0	0
13. Long-term provisions	343	V.25(b)	0	0
14. Science and technology development fund	344		0	0
<b>D - EQUITY</b>	<b>400</b>		<b>185,696,047,801</b>	<b>185,631,465,571</b>
1. Owner's contributed capital	411	V.27(b)	150,000,000,000	150,000,000,000
- Ordinary shares with voting rights	411a	V.27(d)	150,000,000,000	150,000,000,000
- Preferred shares	411b	V.27(d)	0	0
2. Share premium	412	V.27(e)	0	0
3. Conversion options on convertible bonds	413	V.27(e)	0	0

Item	Code	Note	Closing quarter	Opening quarter
1	2	3	4	5
4. Other owner's equity	414		0	0
5. Treasury shares (*)	415	V.27(e)	0	0
6. Asset revaluation surplus	416	V.28	0	0
7. Foreign exchange differences	417	V.29	0	0
8. Investment and development fund	418		20,686,994,576	20,686,994,576
9. Other funds under owner's equity	419		0	0
10. Undistributed earnings after tax	420		15,009,053,225	14,944,470,995
- Accumulated undistributed earnings to end of prior period	420a		12,064,470,995	2,240,486
- Undistributed earnings of current period	420b		2,944,582,230	14,942,230,509
<b>TOTAL EQUITY (440 = 300 + 400)</b>	<b>440</b>		<b>242,849,892,511</b>	<b>327,952,299,130</b>

Ha Noi, April 29<sup>th</sup>, 2026

**PREPARED BY**

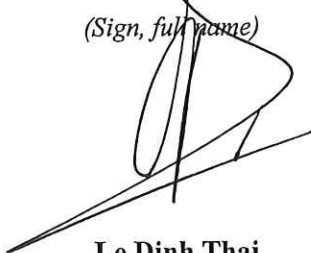
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**Hoang Thi Hong Trang**

**CHIEF ACCOUNTANT**

(Sign, full name)



**Le Dinh Thai**

**LEGAL REPRESENTATIVE**

(Sign, full name, seal)



**Vu Anh Tuan**

## INCOME STATEMENT

Accounting period quarter 1, 2026

Unit: VND

Item	Code	Notes	This quarter	Previous quarter
1	2	3	4	5
1. Revenue from sales of goods and provision of services	01	VI.1	111,906,470,104	22,166,144,635
2. Revenue deductions	02	VI.2	0	0
3. Net revenue (10 = 01 - 02)	10		111,906,470,104	22,166,144,635
4. Cost of goods sold	11	VI.3	100,890,104,984	13,036,665,578
5. Gross profit (20 = 10 - 11)	20		11,016,365,120	9,129,479,057
6. Gain/loss from sale and disposal of investment property	21	VI.4	0	0
7. Financial income	22	VI.5	149,291,740	298,434,625
8. Financial activities expenses	23	VI.6	0	0
- In which: Interest expense	24		0	0
9. Selling expenses	25	VI.9	0	0
10. General & administration expenses	26	VI.9	7,440,271,737	7,474,548,114
11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		3,725,385,123	1,953,365,568
12. Other income	31	VI.7	0	0
13. Other expenses	32	VI.8	19,385,029	13,901,258
14. Other profit (40 = 31 - 32)	40		(19,385,029)	(13,901,258)
15. Total earning before tax (for accounting purpose) (50 = 30 + 40)	50		3,706,000,094	1,939,464,310
16. Business income tax charge	51	VI.11	761,417,864	438,248,314
17. Deferred business income tax charge	52	VI.11	0	0
18. Earning after tax (60 = 50 - 51 - 52)	60		2,944,582,230	1,501,215,996
19. Earnings per share (*)	70		157	80
20. Diluted earning per share (*)	71		0	0

Ha Noi, April 29<sup>th</sup>, 2026

PREPARED BY

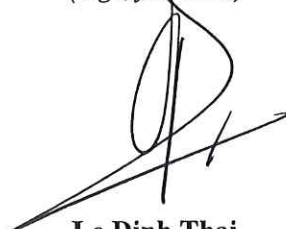
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Hoang Thi Hong Trang

CHIEF ACCOUNTANT

(Sign, full name)



Le Dinh Thai

LEGAL REPRESENTATIVE

(Signature, seal)



Vu Anh Tuan



**CASH FLOW STATEMENT**

(Indirect Method)

Accounting period quarter 1, 2026

Unit: VND

Item	No	Description	Current period	Prior period
1	2	3	4	5
<b>I. Cash flow from operating activities</b>				
1. Profit before tax	01		3,706,000,094	1,939,464,310
2. Adjustments for			0	0
- Depreciation and amortisation	02		1,309,813,517	1,049,642,204
- Allowances and provisions	03		0	0
- Exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies	04		0	0
- (Gains)/Losses from disposals of investments	05		(149,291,740)	(298,434,625)
- Borrowing Costs	06	VI.6	0	0
- Other adjustments	07		0	0
3. Operating profit before changes in working capital	08		4,866,521,871	2,690,671,889
- Change in receivables	09		10,423,012,614	89,414,878,617
- Change in inventories	10		57,679,578,210	(20,361,379,704)
- Increase/Decrease of payables (interest and payable CIT excluded)	11		(84,505,907,881)	(68,717,720,903)
- Increase, decrease pending allocation costs	12		1,880,251,470	671,967,831
- Change in trading securities	13		0	0
- Paid Borrowing Costs	14		0	0
- Company income tax paid	15	V.19	(1,589,704,872)	(1,359,727,900)
- Other receipts from operating activities	16		0	0
- Other payments for operating activities	17		(2,712,793,960)	(2,367,541,000)
<b>Net Cash flows from operating activities</b>	<b>20</b>		<b>(13,959,042,548)</b>	<b>(28,851,170)</b>
<b>II. Cash flows from investing activities</b>				
1. Payments for additions to fixed assets and other long-term assets	21	V.8	(4,363,570,148)	(132,600,000)
2. Collections on disposals of fixed assets and other long-term assets	22		0	0
3. Granting loans, buying debt instruments of other entities	23		(30,340,000,000)	(35,099,999,940)
4. Recovery of loan given and disposals of debt instruments of other entities	24		30,580,000,000	23,300,000,000
5. Investments in equity of other entities	25		0	0
6. Withdrawals of investments in other entities	26		0	0
7. Interests, dividends and profits distributed	27		391,341,000	1,124,082,821
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(3,732,229,148)</b>	<b>(10,808,517,119)</b>
<b>III. Cash flows from financing activities</b>				
1. Receipts from issuing shares, contribution of owners	31		0	0

Item	No	Description	Current period	Prior period
1	2	3	4	5
2. Payments for returning owner's equity, buying Treasury share	32		0	0
3. Receipts from borrowings	33		0	0
4. Payments to settle loan principals	34		0	0
5. Payments to settle financial lease principals	35		0	0
6. Dividends, profits distributed	36		0	(7,860,000)
<i>Net cash flows from financial activities</i>	<i>40</i>		<i>0</i>	<i>(7,860,000)</i>
<b>Net cash flows during the year (50 = 20 + 30 + 40)</b>	<b>50</b>		<b>(17,691,271,696)</b>	<b>(10,845,228,289)</b>
<b>Cash and cash equivalent at the beginning of the year</b>	<b>60</b>		<b>38,693,461,561</b>	<b>33,909,703,026</b>
Currency translation differences	61		0	0
<b>Cash and cash equivalent at the end of the year (70 = 50 + 60 + 61)</b>	<b>70</b>	<b>V.1</b>	<b>21,002,189,865</b>	<b>23,064,474,737</b>

**Prepared by**  
(Sign, full name)



**Hoang Thi Hong Trang**

**CHIEF ACCOUNTANT**  
(Sign, full name)



**Le Dinh Thai**

Hanoi, April 29<sup>th</sup>, 2026  
**LEGAL REPRESENTATIVE**  
(Signature, seal)



**Vu Anh Tuan**



**NOTES TO FINANCIAL STATEMENTS***Accounting period quarter 1 year 2026***I. Operating characteristic**

1. Structure of ownership: Jointstock company
2. Business segment: Technical Services
3. The industry: Maintenance, repair, and technical services for power plants
4. The production business cycle:
5. Significant impact to operations in the reporting year:
6. Structure of enterprises:
  - List of subsidiary companies:
  - List of associated companies and joint ventures:
  - List of subordinate units of dependent cost-accounting:
7. Number of employees at the end of the fiscal year or average number of employees during the fiscal year
8. Statement on the comparability of information in the Financial Statements: In cases where the Financial Statements are not comparable, the enterprise must clearly explain and justify the reasons for the non-comparability between the information of the reporting period and the comparative period information in the Notes to the Financial Statements
9. Disclose other information in the Financial Statements in accordance with relevant legal regulations such as enterprise law, securities law, etc.

**II. Accounting period, Accounting currency applied**

- 1- Accounting period: beginning on January 1 and ending on December 31
2. Accounting currency unit. In case of changes in the accounting currency unit compared to the previous year, clearly explain the reasons and impacts of the change VND

**III. Accounting Standard and Policy applied**

- 1- Accounting policy applied: In accordance with Circular No. 99/2025/TT-BTC dated October 27th, 2025 issued by the Ministry of Finance.
2. Statement of compliance with Vietnamese accounting standards: The financial statements are prepared and presented in accordance with the Vietnamese Accounting Standards and the applicable accounting regulations

**IV. Accounting policies, accounting estimates and applicable relevant legal regulations**

1. Principle of converting financial statements prepared in foreign currencies into Vietnam Dong:
2. Types of foreign exchange rate:
  - Exchange rate selected for accounting exchange rate differences arising during the period and exchange rate for revaluation of monetary items denominated in foreign currencies;
  - Cross exchange rate for cases where the bank does not publish the transaction exchange rate of the foreign currency;
  - The gold purchase price announced by the State Bank or the reference purchase price of entities legally authorized to trade gold, to be used when revaluating monetary gold at the end of the accounting period.
3. The principles for determining the actual interest rate (also called the effective interest rate) used to discount cash flows:
4. Principle of cash and cash equivalents: Cash comprises cash on hand, bank deposits  
Cash equivalents are short-term investments with a redemption period or maturity of no more than 3 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk in conversion into money.
5. Principle of financial investment:
  - a) Trading securities:
  - b) Investments held to maturity:
  - c) Investments of subsidiary, joint-venture companies:
  - d) Investments tools capital of other parties:
  - d) Accounting methods for other transactions relating to financial investments:
6. Accounting principles for receivables  
The enterprise must disclose accounting policies related to receivables and the significant estimation basis used in the policy for provision for doubtful debts.
7. Principle of inventory recognition:
  - Principle of inventory recognition: Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. For Company operating in trading industry: Costs of inventories comprise costs of purchases and other directly relevant costs.  
The cost of inventories is determined in accordance with the weighted average method.
  - Method of calculating the value of inventory: the cost of inventories is determined In accordance with the weighted average method.
  - Method of accounting inventory:
  - Setting up of the inventory price decrease reserve method:
  - Criteria for allocation of raw materials and supplies;
  - Accounting policies related to inventory for high-risk contracts

8. Accounting principles and depreciation of tangible fixed assets (including perennial plants for periodic products, working animals), intangible fixed assets, finance lease fixed assets, and investment property:

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year

9. Accounting principles for biological assets

- Livestock raised for periodic products
- Livestock raised for one-time products
- Seasonal crops or crops for one-time products

10. Accounting principles for Business Cooperation Contract:

11. Accounting Principles for Deferred Costs: Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's prepaid expenses includes tool costs, office rental costs and other costs.

Tools and equipment put into use are allocated to expenses using the straight-line method with an allocation period of no more than 36 months.

Prepaid insurance and other expenses are allocated to expenses using the straight-line method with an allocation period of no more than 36 months

12. Accounting principles for accounts payable to suppliers:

13. Accounting principles for dividends and profits payable:

14. Principle of recognition of accrued expenses:

15. Principles for recognizing deferred revenue:

16. Accounting principles for provisions:

17. Principle of deferred corporate income tax:

18. Principles for recognizing borrowings and finance lease obligations:

19. Principles Recognized and capitalized borrowing costs:

20. Principle of recording convertible bonds:

21. Principle of capital recognition:

- Principle of recognition of paid-in capital by owners, equity surplus and other capital of owners:
- Principle of recognition of re-assessment asset deference:
- Principle of recognition of exchange rate difference:
- Principle of recognition of Undistributed profit:

22. Principles and methods for recognizing revenue and other income:

- Revenue from sales of goods and provision of services

+ Sales: Revenue from the sale of goods is recognized when all five (5) following conditions are met:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company no longer retains ownership or control over the goods;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

+ Services sale: Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

+ Revenue from Construction contracts:

+ Revenue from sale of real estate such as resort apartments, serviced offices or similar products.

+ Revenue from sale of investment property.

- Financial activities income: The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

- Other income

23. Accounting principles of revenue deductions:

24. Accounting Principles for the cost price of goods sold:

25. Accounting Principle for financial expenses:

26. Accounting Principle for selling expense and enterprise administrative expense:

27. Accounting principles for sale and disposal of fixed assets and investment property:

28. Principles and methods for recognizing current corporate income tax expense (including supplementary corporate income tax expense under global minimum tax regulations), deferred corporate income tax expense: Corporate income tax expenses (or corporate income tax income): is total current in determining profit or loss of a period.

• Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

29. The principles and other accounting methods:

## V. Additional information



# 1. Tiền và các khoản tương đương tiền

Unit: VND

Các khoản tiền và tương đương tiền doanh nghiệp đang nắm giữ nhưng không bị hạn chế sử dụng	Ending of period	Beginning of period
- Cash in hand	732,195,463	809,797,770
- Demand deposits	14,269,994,403	11,543,663,791
In which, the demand deposit balance by each bank accounts for 10% of the total demand deposit balance:		
- Techcombank	8,400,970,699	7,205,786,218
- Vietcombank	3,369,683,508	1,432,489,910
- Cash in transit	0	0
- Cash equivalents	6,000,000,000	26,340,000,000
<b>SubTotal</b>	<b>21,002,189,866</b>	<b>38,693,461,561</b>

- Detailed disclosure of demand deposit balances by bank accounting for 10% or more of the total demand deposit balance;

- Detailed disclosure of the content, term, and balance of each item classified as cash equivalents of the enterprise (detailed for each type accounting for 10% or more of the total cash equivalents value).

## 2. Financial investments

### a) Trading securities

Item	Ending of period			Beginning of period		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Total value of shares (each type of share accounting for at least 10% of total value of shares in details)						
- Total value of bonds (similar to shares)						
Other financial investments						
<b>SubTotal</b>						

- Reasons for changes in every investment/type of bond or share

+ In quantity

+ In quality

- Basis for determining fair value of trading securities

### b) Held to maturity investment

Item	Ending of period			Beginning of period		
	Cost	Fair value	Provision	Cost	Provision	Provision
- Short-term	25,170,000,000			25,410,000,000		
+ Time deposits (detailed for each short-term time deposit accounting for 10% or more of the total short-term time deposit value)	25,170,000,000			25,410,000,000		
+ Bonds (detailed for each short-term bond investment accounting for 10% or more of the total short-term bond)						
+ Loans (detailed for each short-term loan accounting for 10% or more of the total short-term loan value)						
+ Other investments						
- Long-term (similar to short-term)						
+ Term deposits						
+ Bond						
+ Loans						
+ Other investments						
<b>SubTotal</b>	<b>25,170,000,000</b>			<b>25,410,000,000</b>		

- Disclosure of interest on held-to-maturity investments that are not collectible and therefore the enterprise is not allowed to recognize revenue.

- Reasons for making additional provisions or reversing provisions for impairment of held-to-maturity investments.

### c) Equity investments in other entities (each type of investment according to holding and voting rates in details)

	Ending of period	Beginning of period
--	------------------	---------------------



Item	Cost	Fair value	Provision	Cost	Fair value	Provision
- Investment in equity of subsidiaries						
- Investments in joint ventures and associates						
- Investment in other entities; + Of which: Investment in joint operation contracts where the enterprise does not have joint control rights but receives benefits dependent on the after-tax profits of the	5,040,000,000			5,040,000,000		
<b>SubTotal</b>	<b>5,040,000,000</b>			<b>5,040,000,000</b>		

- Summary of operations of subsidiaries, joint ventures, associates, and status of joint operation contracts during the period.

- Significant transactions between the enterprise and subsidiaries, joint ventures, associates, and joint operation contracts during the period.

- In cases where the fair value or recoverable amount of an investment cannot be determined, clearly explain the reasons.

- Basis for determining the value of intangible fixed assets such as intellectual property rights, etc., when making capital contributions to subsidiaries, joint ventures, and associates

### 3. Accounts receivable - trade

Item	Ending of period		Beginning of period	
	Amount	Provision	Amount	Provision
a) Short-term trade receivables	118,469,629,714		131,436,766,910	
- Details of short-term customer receivables accounting for 10% or more of total short-term customer receivables	88,712,001,281		53,387,763,945	
CHI NHÁNH TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CÔNG TY CỔ PHẦN - TRUNG TÂM DỊCH VỤ KỸ THUẬT	48,278,375,965		53,387,763,945	
Cty Nhiệt điện Duyên Hải - CN TCTy Phát điện 1	40,433,625,316		0	
- Other short-term receivable	0		0	
b) Long-term trade receivables	0		0	
- Details of long-term customer receivables accounting for 10% or more of total long-term customer receivables	0		0	
- Other Customer Receivables	0		0	
c) Trade receivables from relevant entities (every entity in details)	0		0	
<b>SubTotal</b>	<b>118,469,629,714</b>	<b>0</b>	<b>131,436,766,910</b>	

- Reasons for making additional provisions or reversing provisions for doubtful receivables.

### 4. Other receivable

Item	Ending of period		Beginning of period	
	Amount	Provision	Amount	Provision
a) Short-term receivables	3,744,206,104		715,169,725	
- Receivable from Distributed dividends and profit				
- Receivable from employee	50,028,128		23,339,152	
- Collateral & deposit	204,644,212		22,665,000	
- Loan of Non-monetary Assets;				
- Paid on behalf				
- Other receivable	3,489,533,764		669,165,573	
b) Long-term receivable	337,860,000		337,860,000	
- Receivable from Distributed dividends and profit				
- Receivable from employee				
- Collateral & deposit				
- Loan of Non-monetary Assets;				
- Paid on behalf				
- Other receivable	337,860,000		337,860,000	
c) Receivables from joint operation contracts that the enterprise jointly controls				
<b>SubTotal</b>	<b>4,082,066,104</b>	<b>0</b>	<b>1,053,029,725</b>	<b>0</b>

- The enterprise must disclose in detail the nature, content, value, advance payment time, reimbursement time, expected recovery time, overdue recovery time (if any)... and other relevant information regarding cash and assets that the enterprise entrusts to individuals and departments within the enterprise to carry for deposits, guarantees, or pledges in the form of advances or other receivables accounting for 10% or more of total other receivables. In cases

where there is an agreement between the parties that the recipient of cash or assets must return them to the enterprise, the enterprise must disclose in detail the interest rate, interest payment time, interest payment method,... and must base recognition and accounting on the substance rather than the name of the transaction.

- Disclosure of information about joint operation contracts accounting for 10% or more of the total value of the enterprise's joint operation contracts/having significant impact:

+ Number/Name of the joint operation contract.

+ Nature of the joint operation contract activities (describing the nature of the relationship between participating parties, terms and conditions of the joint operation contract, the enterprise's rights and obligations related to the joint operation contract,...)

+ Status and implementation progress of the joint operation contract.

+ Other necessary information such as the basis for revaluation of jointly controlled assets allocated from the joint operation contract (if any),...

#### 5. Shortage of assets awaiting resolution (each type of asset)

Item	Ending of period		Beginning of period	
	Quantity	Amount	Quantity	Amount
a) Money				
b) Inventories				
c) Fixed asset				
d) Other asset				
<b>SubTotal</b>				

The enterprise must clearly disclose the timeframe within which the enterprise will identify the cause of each type of asset shortage awaiting resolution, the results of processing asset shortages awaiting resolution from the previous period's Statement of Financial Position (processed during the period and not yet processed in this period), reasons why asset shortages awaiting resolution reflected in the previous period's Statement of Financial Position have not been processed in this period,...

#### 6. Bad Debts

Item	Ending of period			Beginning of period		
	Cost	Recovering value	debt payer	Cost	Recovering value	debt payer
- Total value of receivables, overdue debts or not due but irrecoverable debts						
- Recoverability of overdue debts						
<b>SubTotal</b>						

- Disclosure of penalties, late payment interest receivable... arising from receivables that are not collectible and therefore the enterprise is not allowed to recognize revenue

#### 7. Inventories

Item	Ending of period		Beginning of period	
	Cost	Provision	Cost	Provision
- Goods in transit				
- Raw materials	463,132,408			
- Tools and supplies				
- Work in progress	18,241,627,018		76,384,337,636	
- Product				
- Merchandise inventory				
- Goods Held for Sale				
- Goods in bonded warehouse				
<b>SubTotal</b>	18,704,759,426		76,384,337,636	

- Allocation criteria for materials and supplies

- Value of Inventory That is Stagnant, Defective, or Obsolete and Cannot Be Sold at the End of the Period; Causes and Treatment of Stagnant, Defective, or Obsolete Inventory

- Amount of inventories pledged for borrowings at the end of the period:

- Reasons for additional provision for obsolete inventories or reversal of provisions for obsolete inventories:

#### 8. Long-term assets in progress

Item	Ending of period		Beginning of period	
	Cost	Recovering value	Cost	Recovering value
a) Long-term unfinished production and business costs (Detailed for each type, stating reasons why the unfinished production of assets was abnormally interrupted)				
.....				
<b>SubTotal</b>				



b) Construction in progress (constructions accounting for at least 10% of total value of capital investment in details)				
- Shopping				
- Built				
- Periodic Repair and Maintenance;				
- Upgrade and Renovation of Fixed Assets				
<b>SubTotal</b>				

10/30

## 9. Increase/Decrease in tangible fixed asset

Item	Houses and architectural objects	Machines, equipment	Transport	Device manage	Long term trees, working & killed animals	Infrastructure invested and constructed by the Government ...	Other tangible fixed assets	Total
Historical cost of Tangible fixed assets	0	0	0	0	0	0	0	0
Opening balance	1,409,200,000	53,612,220,362	21,568,008,502	21,043,311,943				97,632,740,807
- Purchase in year			4,348,148,148					4,348,148,148
- Finished Construction Investment								0
- Other increase								0
- Transfer to Investment property								0
- Liquidation, resale								0
- Other decrease								0
Closing balance	1,409,200,000	53,612,220,362	25,931,578,650	21,043,311,943				101,996,310,955
Accumulated depreciation	0	0	0	0	0	0	0	0
Opening balance	1,350,046,774	36,464,092,483	21,067,722,884	20,806,792,024				79,688,654,165
- Depreciation in year	3,750,000	777,167,919	491,149,529	37,746,069				1,309,813,517
- Other increase								0
- Transfer to Investment property								0
- Liquidation, resale								0
- Other decrease								0
Closing balance								80,998,467,682
Residual value of the tangible fixed assets	0	0	0	0	0	0	0	0
- At date of Beginning	59,153,226	17,148,127,879	500,285,618	236,519,919				17,944,086,642
- At date of closing	55,403,226	16,370,959,960	4,372,706,237	198,773,850				20,997,843,273

- The residual value of the tangible fixed assets mortgaged or pledged for loans:
- Disclosure of perennial plants for periodic products and working animals (if any);
- Detailed disclosure of the list of tangible fixed assets currently existing and disposed of/sold/transferred during the period with values accounting for 10% or more of the total value of tangible fixed assets;
- The historical cost of fully-depreciated tangible fixed assets which are still in use:
- The historical cost of fixed assets awaiting liquidation:
- Commitments to the future purchase or sale of tangible fixed assets of big value:
- Other changes of tangible fixed asset:

## 10. Increase, decrease in intangible fixed asset

Item	Right of land use	Public right	Copyright, patent	trademark	SoftWare	Licenses and right concession permits	Invisible Fixed asset	Total
Historical cost of Intangible fixed assets								
Opening balance					2,288,155,290			2,288,155,290
- Purchase in year								
- Create from internal entity								
- Increase by business combination								



- Other increase							
- Liquidation, resale							
- Other decrease							
Closing balance				2,288,155,290			2,288,155,290
Accumulated depreciation							
Openning balance				2,288,155,290			2,288,155,290
- Depreciation							
- Other increase							
- Liquidation, resale							
- Other decrease							
Closing balance				2,288,155,290			2,288,155,290
Residual value of the intangible fixed asset							
- at date of Beginning							
- At date of closing							

- Detailed disclosure of the list of intangible fixed assets currently existing and disposed of/sold/transferred during the period with values accounting for 10% or more of the total value of intangible fixed assets

- Closing residual value of intangible fixed asset put up as collateral for loans

- Fully depreciated fixed assets still being used

- Changes in depreciation method;

- Other specification datas and reconciliations:

#### 11. Increase/Decrease in financial-leasing fixed asset

Item	Houses and architectural objects	Machines, equipment	Transport	Device manage	Other tangible fixed assets	Invisible fixed asset	Total
Historical cost of Financial leasing fixed assets							
Openning balance							
- Financial-leasing in year							
- Re-Purchase Financial-leasing Fixed asset							
- Other increase							
- Return Financial-leasing Fixed asset							
- Other decrease							
Closing balance							
Accumulated depreciation							
Openning balance							
- Depreciation in year							
- Re-Purchase Financial-leasing Fixed asset							
- Other increase							
- Return Financial-leasing Fixed asset							
- Other decrease							
Closing balance							
Residual value of financial-leasing fixed asset							
- At date of Beginning							
- At date of closing							

- The contingent rent recorded as a cost in the period:

- Bases for determining the contingent rent:

- Provision on continued lease or the right to purchase the asset

- Detailed disclosure of the list of finance lease fixed assets currently existing with values accounting for 10% or more of the total value of finance lease fixed assets

#### 12. Biological assets

##### 12.1. Other biological assets, excluding livestock for periodic products that have reached maturity

Item	Ending of period		Beginning of period	
	Cost	Recovering value	Cost	Recovering value

<b>1. Livestock raised for one-time products</b>				
a) Short-term livestock raised for one-time products				
b) Long-term livestock raised for one-time products				
<b>2. Seasonal crops or one-time products</b>				
a) Short-term seasonal crops or one-time products				
b) Long-term seasonal crops or one-time products				
<b>3. Livestock for periodic products that have not reached maturity</b>				

- Description of types of biological assets with values accounting for 10% or more of total biological asset value: nature and characteristics of each type of biological asset, accounting policies applied to each type of biological asset,...;

- Method of allocating care and cultivation costs during the period for parent biological assets, newly created biological assets, agricultural products...;

- Method of depreciation for biological assets;

- Useful life/depreciation rate of biological assets;

- Total carrying amount and accumulated depreciation at the beginning and end of the accounting period;

- Provisions for impairment of biological assets (if any);

- Value of biological assets used as mortgage or pledge to secure liabilities at the end of the period;

- Commitments to invest in or purchase biological assets;

- Changes such as disclosure of fair value less costs to sell of biological assets that the enterprise can observe and measure (if any);

- Disclosure of other matters related to biological assets.

#### 12.2. Livestock for periodic products that have reached maturity

Item	Item
Original cost	
Beginning balance	
- Purchases during the year	
- Disposal, sale	
- Other decreases	
- Ending balance	
Accumulated depreciation	
Beginning balance	
- Depreciation for the year	
- Other increases	
- Disposal, sale	
- Other decreases	
- Ending balance	
Net book value	
- At the beginning of the year	
- At the end of the year	

#### 13. Increase/Decrease in investment property

Item	Opening Balance	Increase in period	Decrease in period	Closing Balance
<b>a) Investment properties for lease</b>				
Original cost				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				
Accumulated depreciation				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				
Residual value of investment property				
- Land using right				
- House				
- House and the Land use right				
- Infrastructure				
<b>b) Property held for capital appreciation</b>				
Original cost				
- Land using right				
- House				
- House and the land use right				

Accumulated impairment				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				
Remaining value				
- Land using right				
- House				
- House and the land use right				
- Infrastructure				

- Closing residual value of investment properties put up as collateral for loans

- Historical cost of fully depreciated fixed asset held for lease or capital appreciation

- Detailed disclosure of the list of investment properties currently existing and disposed of/sold during the period with values accounting for 10% or more of total investment property value;

Other specification datas and reconciliations

#### 14. Accrued Expenses

Item	Ending of period	Beginning of period
a) Short-term (Detail on each item)		
- Prepaid expenses for operating lease of fixed assets;		
- Dispatched tools and supplies		
- Prepaid Borrowing Costs;		
- Others (Detailed if big value)	269,239,920	717,427,419
b) Long-term		
- Periodic Repair and Maintenance Costs for Fixed Assets		
- Insurance premiums		
- Others (Detailed if big value)	23,272,911,656	24,704,975,627
<b>SubTotal</b>	<b>23,542,151,576</b>	<b>25,422,403,046</b>

#### 15. Other Assets

Item	Ending of period	Beginning of period
a) Short-term (Detail on each item)		
b) Long-term (Detail on each item)		
<b>SubTotal</b>		

#### 16. Borrowings and finance lease liabilities

Item	Ending of period	In period		Beginning of period
		Increase	Decrease	
a) Short-term borrowings (detailed disclosure by counterparty if the balance accounts for 10% or more of total short-term borrowings)				
.....				
b) Long-term borrowings (detailed disclosure by counterparty if the balance accounts for 10% or more of total long-term borrowings)				
.....				
c) Borrowings from related parties				
<b>SubTotal</b>				

d) Finance lease obligations (detailed disclosure by counterparty if the balance accounts for 10% or more of total finance lease obligations)

Good Thru	This period			Last period		
	Currency	Company Name of Seller	Company Name of Buyer	Currency	Company Name of Seller	Company Name of Buyer
- Up to 1 year						
- Over 1 year to 5 years						
- Over 5 years						
- Finance lease liabilities to related parties						
<b>SubTotal</b>						



d) Overdue unpaid borrowings and finance lease obligations (detailed disclosure by counterparty if the balance accounts for 10% or more of total overdue unpaid borrowings and finance lease obligations)

Item	Ending of period		Beginning of period	
	Principle	Interest	Principle	Interest
- Borrowing:				
- Finance lease liabilities:				
- Reasons for overdue unpaid amounts				
<b>SubTotal</b>				

e) Overdue unpaid borrowings and finance lease obligations from related parties

Item	Ending of period		Beginning of period	
	Principle	Interest	Principle	Interest
- Borrowing:				
- Finance lease liabilities:				
- Reasons for overdue unpaid amounts				
<b>SubTotal</b>				

#### 17. Payable to supplier

Item	Ending of period	Beginning of period
a) Short-term payable to supplier	24,065,022,104	96,531,968,997
- Each entity accounting for at least 10% of total trade payables in details	16,540,433,765	15,070,234,065
Công ty CP thiết bị vật tư minh Hải	3,756,800,000	
Công ty TNHH Dịch vụ Kỹ thuật và TM Tâm Thành Phát	3,801,746,813	6,088,347,113
Công ty TNHH TAKA	8,981,886,952	8,981,886,952
- Payables to other entities		
b) Long-term trade payables		
- Details for Each Entity Accounting for 10% or More of Total Payables		
- Payables to Other Entities		
<b>SubTotal</b>	24,065,022,104	96,531,968,997
c) Overdue debts		
Each entity accounting for at least 10% of total overdue debts		
Other entities		
<b>SubTotal</b>		
d) Trade payables to relevant entities (each entity in details)		

#### 18. Dividends and profit payables

Item	Ending of period	Beginning of period
Dividends and profit payables		

- Disclosure of payment terms for dividends or profits in cash or non-monetary assets to shareholders, owners, etc.;

- Committed dividends and profits that are overdue but have not been paid by the enterprise to shareholders, owners, etc.

#### 19. Taxes and other payments to the State

Item	Beginning of period	Amount payable in period	Amount paid in period	Ending of period
a) Payables (each type of taxes in details)				
- Short-term				
+ Value Added Tax		4,260,091,402		4,260,091,402
+ Special consumption tax				
+ Import & export duties				
+ Profit tax	1,589,704,872	761,417,864	1,589,704,872	761,417,864
+ Personal income tax	373,329,319	931,178,411	1,068,259,594	236,248,136
+ Natural resource tax				
+ Land & housing tax, land rental charges				
+ Other taxes		363,959,049	363,959,049	
+ Fee & charge & other payables				
- Long-term				
<b>SubTotal</b>	1,963,034,191	6,316,646,726	3,021,923,515	5,257,757,402
b) Receivables (each type of taxes in details)				
- Short-term				
+ Value Added Tax				

+ Special consumption tax				
+ Import & export duties				
+ Profit tax				
+ Personal income tax				
+ Natural resource tax				
+ Land & housing tax, land rental charges				
+ Other taxes				
+ Fee & charge & other payables				
- Long-term				
<b>SubTotal</b>				

In cases where an enterprise is subject to supplementary corporate income tax payment under global minimum tax regulations, disclosure must be made regarding the criteria or basis for recognizing supplementary corporate income tax payable in the reporting year, as well as tax liability adjustments due to differences between the tax filing year and the year of recognition of supplementary corporate income tax expense under global minimum tax regulations, etc.

## 20. Accruals

Item	Ending of period	Beginning of period
a) Short-term (detailed by each expense item)		
- Accrued salary expenses during annual leave period		
- Expenses during business suspension period		
- Accrued expenses for estimated cost of goods sold and real estate products sold		
- Other accrued expenses	101,710,965	735,878,909
a) Long-term accruals		
- Interest payable on borrowings		
- Other items (detailed for each item)		
<b>SubTotal</b>	101,710,965	735,878,909

## 22. Other payable

Item	Ending of period	Beginning of period
a) Short-term Other payable		
- Surplus assets awaiting for resolution		
- Trade Union fees	312,073,278	305,249,674
- Social insurance	177,617,711	233,411,829
- Health insurance	87,302,086	96,208,630
- Unemployment insurance	128,366,480	82,865,799
- Short term deposits, mortgages and collateral	50,250,000	50,250,000
- Other payables	1,331,897,828	3,971,650,630
<b>SubTotal</b>	2,087,507,383	4,739,636,562
b) Long-term Other payable		
- Long term deposits, mortgages and collateral		
- Other payable		
c) Overdue debts (each item in details, reasons for non-payment of overdue debts)		

## 22. Unearned revenue

Item	Ending of period	Beginning of period
a) Short-term (detailed by each item)		
- Interest Revenue Received in Advance;		
- Revenues from traditional client programs		
- Other unearned revenues	36,818,182	
b) Long-term (detailed by each item)		
- Interest Revenue Received in Advance;		
Revenues from traditional client programs		
- Other unearned revenues		
c) Inability to fulfill contracts with customers (detailed by each item, reasons for inability to fulfill contracts with customers).		
<b>SubTotal</b>	36,818,182	

## 23. Bonds issued

### 23.1. Ordinary bonds (detailed by each type)

Item	Ending of period	Beginning of period
a) Issued bond		
- Bond face value		
+ Issuance Date		
+ Quantity of Each Type of Bonds Issued		
+ Coupon Rate of Issued Bonds		
+ Maturity Period of Issued Bonds		



- Bond discount		
+ Issuance Date		
+ Quantity of Each Type of Bonds Issued		
+ Coupon Rate of Issued Bonds		
+ Maturity Period of Issued Bonds		
- Additional bond		
+ Issuance Date		
+ Quantity of Each Type of Bonds Issued		
+ Coupon Rate of Issued Bonds		
+ Maturity Period of Issued Bonds		
<b>SubTotal</b>		
b) Detailed Disclosure of Bonds Held by Related Parties (by Type of Bond)		
c) Bond Issuance Costs		
<b>SubTotal</b>		

The enterprise must disclose in detail the issuance date; quantity of each type of bond issued; interest rate of bonds issued; original maturity of bonds issued by each bond group issued at par, at discount, or at premium; method of amortizing discount or premium, bond issuance costs, etc.

## 23.2. Convertible bonds

The enterprise must disclose information about:

### a. Convertible bonds at the beginning of the fiscal year

- Issuing time, principal term and remaining term of each type of convertible bond
- Quantity, par value, and interest rate of each type of convertible bond;
- Par value, interests of each type of convertible bonds
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds

### b. Convertible bonds additionally issued during the fiscal year

- Issuing time, principal term of each type of convertible bond
- Quantity, par value, and interest rate of each type of convertible bond;
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds

### c. Convertible bonds converting into shares during the fiscal year

- Quantity of each type of convertible bonds converting into shares during the fiscal year;
- Quantity of shares additionally issued to be converted into bonds during the fiscal year;
- Value of principal of convertible bonds which are recorded to increase in owner's equity

### d. Mature convertible bonds not converting into shares during the fiscal year

- Quantity of mature convertible bonds not converting into shares during the fiscal year
- Value of principal of convertible bonds which are refunded to investors.

### d. Convertible bonds at the end of the fiscal year

- Original maturity and remaining maturity of each type of convertible bond;
- Quantity, par value, interests of each type of convertible bonds
- Conversion ratio of each type of convertible bonds
- Discount rate used for determination of value of principal of each type of convertible bonds
- Value of principal and conversion option of each type of convertible bonds

### e) Detailed disclosure of convertible bonds held by related parties (disclosure content similar to sections a, b, c, d, d above)

## 24. Preference shares classified as liabilities

- Share price
- Entities entitled to preference shares (steering committee, officers, employees, or other entities)
- Mandatory redemption clause or requirement for the issuer to pay dividends at a fixed rate regardless of the issuer's business performance (Redemption timing, redemption price, other basic terms in the issuance agreement);
- Value of preference shares repurchased during the fiscal year;
- Other descriptions

## 25. Provisions for payables

Item	Ending of period	Số dự phòng tăng trong năm	Số dự phòng giảm trong năm	Beginning of period
a) Short-term (Detailed by each type of provision)				
- Product warranty provisions				
- Construction warranty provisions				
- Provision for enterprise restructuring				



- Other Provisions for Liabilities: (Provision for Severance Benefits, Provision for Environmental Restoration Costs...)				
<b>SubTotal</b>				
b) Long-term (Detailed by each type of provision)				
- Product warranty provisions				
- Construction warranty provisions				
- Provision for enterprise restructuring				
- Other Provisions for Liabilities: (Provision for Severance Benefits, Provision for Environmental Restoration Costs...)				
<b>SubTotal</b>				

- The enterprise must disclose information about legal obligations or constructive obligations, basis for estimated value (if any), etc. of obligations for environmental restoration, site cleanup, remediation, and site return.

- Detailed disclosure of total estimated costs that the enterprise must incur for severance allowances to employees in accordance with labor law regulations.

## 26. Deferred income tax assets and Deferred income tax liability

### a- Deferred income tax assets

Item	Ending of period	Beginning of period
- Corporate income tax rates used for determination of value of deferred income tax assets		
- Deferred income tax assets relate to the deductible temporary differences item		
- Deferred income tax assets relate to the unused tax losses item		
- Deferred income tax assets relate to the unused tax credits item		
- Deferred income tax assets		
<b>SubTotal</b>		

### b- Deferred income tax liability

Item	Ending of period	Beginning of period
- Corporate income tax rates used for determination of value of deferred income tax payables		
- Deferred income tax liability incurred from taxable temporary differences		
- Deferred income tax liability		

## 27. Capital

### a, Reconciliation of changes in equity

Item	Contributed capital	Equity surplus	Conversion options on convertible bonds	Owner's equity for investment	Deffrent prosperity	Deffrent foreign exchange	Undistri buted profit after tax and fund	Other items	Total
A	1	2	3	4	5	6	7	8	9
Beginning of previous year									
- Capital growth in last year	150,000,000,000								150,000,000,000
- Profit in last year									
- Other increase									
- Reducing capital in last year									
- Loss in last year									
- Other decrease									
Beginning of year balance	150,000,000,000								150,000,000,000
- Capital growth in year									
- Profit in year									
- Other increase									
- Reducing capital in year									
- Loss in year									
- Other decrease									
End of this year balance	150,000,000,000								150,000,000,000

### b) Details of Owner Capital Contribution

Item	Ending of period	Beginning of period
- Paid-in capital of the State		
- Equity capital by other object		
<b>SubTotal</b>		

c- Capital transactions with owners and distributions to owners

Item	This period	Last period
- Contributed legal capital		
+ Beginning of year equity capital		
+ Increasing equity capital of this year		
+ Decreasing equity capital of this year		
+ Equity capital of end of this year		
- Dividend, profit paid		

d- Stocks

Item	Ending of period	Beginning of period
- Quantity of registered stocks of issue		
- Quantity of stocks public sold		
+ Ordinary share		
+ Preference share		
- Number of Repurchased Shares (Treasury Shares), Shares Repurchased by the Company Itself		
+ Ordinary share		
+ Preference share		
- Quantity of stocks in circulation		
+ Ordinary share		
+ Preference share		

\* Face value of stocks in circulation

d. Dividends and Profits

- Dividends and Profits Announced After the End of the Financial Year
- + Declared Dividends and Profits on Common Shares or Capital Stock
- + Dividend announced on preferred stocks:
- + Stock dividends:
- + Portion of profit distributed to supplement the charter capital of the investee enterprise:
- Dividend of preferred stocks have not been recorded accumulated
- Disclosure regarding the enterprise's inability to use the entire amount received from public offering and issuance of shares that is currently frozen.

e) Reasons for increases/decreases in equity items of the enterprise

- Share premium;
- Conversion option of convertible bonds:
- Investment & development funds: 20,686,994,576
- Treasury shares:
- Other funds:

g) Income and expenses, gains or losses recognized directly in equity in accordance with specific Vietnamese Accounting Standards.

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28. Differences upon asset revaluation

Item	This period	Last period
Reasons for changes in opening and closing balance (what cases in which the assets are revaluated, which assets are revaluated, or what decisions that assets are revaluated? etc)		

29. Foreign exchange differences

Item	This period	Last period
- Exchange differences due to change from financial statement prepared in foreign currency to VND		
- Exchange differences due to other reasons (detailed reasons)		

30. Off-balance sheet items

Item	This period	Last period
a) Outsource assets: Total minimum rents in the future of irrevocable operating asset lease under following terms		
- ≤ 1 year		
- >1 year - ≤ 5 year		
- > 5 year		

- The enterprise must disclose the quantity, types, characteristics, nature, lease term, etc. of each type or group of leased assets at the end of the accounting period.

b) Assets held in custody, consigned assets, assets received for processing, and assets held under import-export consignment

Item ID	Item's name	Type specification quality	Unit	Quantity
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- Hàng hoá nhận bán hộ, nhận ký gửi, nhận cầm cố, thế chấp:			
- Vật tư hàng hoá nhận giữ hộ, gia công, nhận ủy thác:			

- Disclosure of the value and reasons for significant cash and cash equivalents held by the enterprise but not available for use due to legal restrictions or other obligations that the enterprise must comply with.

- Assets of other entities discovered as surplus during inventory count.

c) Infrastructure assets not included in state capital at the enterprise: The enterprise must disclose the original cost and accumulated depreciation in accordance with relevant legal regulations.

d) Assets pledged or mortgaged by the enterprise: The enterprise must disclose in detail each type of asset used for pledge or mortgage; each term and the pledgee or mortgagee, etc.

+ EUR: 1.49

+ USD: 147.56

d) Foreign currencies: The enterprise must disclose in detail the amount of each type of foreign currency in original currency.

Monetary gold: The enterprise must present the quantity in domestic units of measurement

Precious metals and gemstones: The enterprise must disclose in detail the original cost, quantity, and types of precious metals and gemstones.

e) Doubtful debts written-offs: Description of value (national currency and VND) of doubtful debts written-offs within 10 years from the date on which the doubtful debts are written off according to every entity or reasons for write-offs

g) Interest on deferred payment and installment purchases of assets: The enterprise must disclose the number of deferred payment and installment periods; total interest payable; interest paid; remaining interest payable on deferred payment and installment purchases of assets

h) Interest on deferred payment and installment sales of assets: The enterprise must disclose the number of deferred payment and installment periods; total interest receivable; interest received; remaining interest receivable on deferred payment and installment sales of assets.

i) Other information about off-balance sheet items to provide useful information for report users

31. Classification of assets held by the enterprise on behalf of other parties but with restricted use due to legal limitations, or liabilities that the enterprise is obligated to settle under contractual agreements or legal regulations (for example, assets under BCC contracts, frozen funds when public companies issue/offer shares to raise capital from shareholders, etc.)

Item	This period	Last period
<b>Assets</b>		
- Cash and cash equivalents		
- Receivables		
- Inventories		
- Fixed assets		
- Investment property		
- Other assets		
<b>SubTotal</b>		
<b>Liabilities</b>		
- Accounts payable		
- Other payables		
- Other liabilities		
<b>SubTotal</b>		

32. Other information that the enterprise deems necessary to disclose and explain further to provide useful information for users

- Disclosure of information about the basis for determining the value of non-monetary assets sponsored or donated;

- Other information

#### VI. Additional information for the items presented in the income statement

##### 1. Total sales goods and services

Item	This period	Last period
a) Revenue		
- Revenue from sale of products and goods (excluding revenue from sale and disposal of investment property)		
- Revenue from rendering services (excluding construction services)	111,906,470,104	22,166,144,635
- Revenue from construction services		
+ Revenue from construction services recognized during the period;		
+ Total cumulative revenue from construction services recognized up to the end of the accounting period;		
- Revenue from subsidies and price supports		
- Other revenue		
<b>SubTotal</b>	111,906,470,104	22,166,144,635
b) Revenue regarding relevant entities (each entity in details)		

##### 2. Deductions

Item	This period	Last period
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- Sale discount		
- Devaluation of sale price		
- Sale returns		
<b>SubTotal</b>		

### 3. Cost of goods sold

Item	This period	Last period
- Cost of goods sold (excluding residual value and costs of sale and disposal of investment property)		
- Cost of services rendered (including construction services)	100,890,104,984	13,036,665,578
- Value of inventory losses during the period		
- Value of each type of inventory loss exceeding allowable limits during the period		
- Costs exceeding normal levels charged directly to cost of goods sold		
- Provision for inventory obsolescence, provision for biological asset impairment		
- Write-downs of cost of goods sold		
<b>SubTotal</b>	100,890,104,984	13,036,665,578

### 4. Gain/loss from sale and disposal of investment property

Item	This period	Last period
- Revenue from sale and disposal of investment property		
- Residual value of investment property		
- Costs of sale and disposal of investment property		
<b>SubTotal</b>		

### 5. Financial activities income

Item	This period	Last period
- Deposit interest, loan interest	149,291,740	298,434,625
- Gain from sale and disposal of financial investments		
- Dividends and profit distributions in cash or non-monetary assets		
- Interest of differences rates		
- Interest on deferred payment and installment sales		
- Cash discount		
- Other Financial activities income		
<b>SubTotal</b>	149,291,740	298,434,625

### 6. Financial activities expenses

Item	This period	Last period
- Borrowing Costs		
- Loss on sale, liquidation of Financial investments		
- Loss on differences rates		
- Interest of Deferred payment Sales		
- Cash discount		
- Provision For long-term and short-term Investment Devaluation		
- Costs of Unsuccessful Bond and Share Issuances		
- Other Financial expenses		
- Decreases in financial expenses		
<b>SubTotal</b>		

### 7. Other income

Item	This period	Last period
- Disposal or transfer of fixed asset		
- Gains from revaluation of assets		
- Collected fines		
- Deductible taxes		
- Subsidies, sponsorships, gifts, and donations recognized as other income		

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- Other items.		
<b>SubTotal</b>		

### 8. Other expenses

Item	This period	Last period
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets		
- Loss from revaluation of assets for capital contribution;		
- Fines	19,385,029	13,901,258
- Other items.		
<b>SubTotal</b>	19,385,029	13,901,258



## 9. Selling expenses and general administration expenses

Item	This period	Last period
a) General administration expenses incurred during the fiscal year	7,440,271,737	7,474,548,114
- Expenses accounting for at least 10% of total general administration expenses in details;		
- Other general administration expenses	7,440,271,737	7,474,548,114
b) Selling expenses incurred during the fiscal year		
- Expenses accounting for at least 10% of total selling expenses in details		
- Other general administration expenses.		
c) Decreases in selling expenses and general administration expenses		
- Reversion of allowances for good warranty		
- Reversion of allowances for enterprise reorganizing, other allowances		
- Other decreases.		

## 10. Business costs as factors

Item	This period	Last period
- Cost of Raw Materials and Goods	828,081,676	1,693,483,854
- Labor Cost	28,585,263,671	18,661,666,340
- Fixed asset depreciation	1,309,813,517	1,049,642,204
- Outside purchasing Services Cost	769,052,987	1,045,469,767
- Other Cost of Cash	18,695,454,252	18,416,947,952
<b>SubTotal</b>	<b>50,187,666,103</b>	<b>40,867,210,117</b>

Note:

For the explanation of the indicator 'Production and business costs by elements', depending on the characteristics and business lines, and based on the opening balance and transactions incurred during the period of related accounting accounts, the enterprise should provide detailed explanations of production and business costs by elements reflected in the Income Statement.

In cases where, due to the nature of the business industry, an enterprise cannot present information elements on the Income Statement according to the functional classification of expenses, it may present them according to the nature of expenses. When presenting explanations of production and business costs by elements, it must be ensured that the total of production and business costs by elements equals the total expenses recorded in the Income Statement.

Enterprises have the right to choose other bases, but must ensure comprehensive disclosure of expenses by elements.

## 11. Current income tax expense

Item	This period	Last period
- Accounting profit before tax		
- Cost of business income tax calculated on taxable income in current year	761,417,864	438,248,314
Adjustments (depending on the characteristics of the enterprise to disclose appropriate adjustment items):		
- Non-taxable income		
- Non-deductible expenses		
- Under/(over) provision from previous years		
....		
Corporate income tax expense		
Current corporate income tax expense	761,417,864	438,248,314
Deferred corporate income tax expense (**)		
Corporate income tax expense (*)		

(\*) 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

Item	This period	Last period
- Differed income tax expense arising from taxable temporary differences		
- Differed income tax expense arising from the reversal of Deferred income tax assets		
- Differed income tax expense arising from the deductible temporary differences item		
- Differed income tax expense arising from the unused tax losses and credits item		
- Differed income tax expense arising from the reversal of Deferred income tax liability		
- Total Differed income tax expense		

## VII. Additional information for the items presented in the cash flow statement

### 1. Cash held by the enterprise but not available for use

Detailed disclosure of the value and reasons for cash and cash equivalents held by the enterprise but not available for use due to legal restrictions or other constraints that the enterprise must comply with

### 2. Non-cash Transactions Affecting Future Cash Flow Statements

Item	This period	Last period
- Purchasing property by receiving debts relating directly or through financial leasing operations		
- Purchasing property through issuing stocks		

- Conversion debt to equity		
- Other nonmonetary transactions		

### 3. Proceeds from borrowings during the fiscal year

- Proceeds from ordinary contracts;
- Proceeds from issuance of common bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preference shares classified as liabilities
- Proceeds from government bond repo and security repo
- Proceeds from borrowings under other from

### 4. Actual repayments on principal during the fiscal year:

- Repayment on principal from ordinary contracts;
- Repayment on principal of common bonds;
- Repayment on principal of convertible bonds;
- Repayment on principal of preference shares classified as liabilities;
- Repayment on government bond repo and security repo
- Repayments on borrowings under other from.

### 5. Acquisition and disposal of subsidiaries during the reporting period

- Total value of acquisition or disposal of subsidiaries during the period;
- Portion of the acquisition or disposal value of subsidiaries paid in cash and cash equivalents;
- Cash and cash equivalents actually held in the acquired or disposed subsidiary or other business unit;
- Value of assets (aggregated by asset type) other than cash and cash equivalents, and liabilities in the subsidiary acquired or disposed of during the

### VIII. Other informations (Additional)

1. The potential liabilities, commitment and other financial informations:
2. Events after the balance sheet date:
3. Information about related partnership:
4. Presentation of assets, revenue, and operating results by segment (by business line or geographical area) in accordance with Vietnamese Accounting Standard No. 28 'Segment Reporting'

(1):...

(2):...

5. Comparative informations (about modify informations in Financial Statements of the previous accounting year):

6. Information on compliance with the going concern assumption applicable in cases where the Board of Directors determines that there are events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. In such cases, the notes to the financial statements of the enterprise must:

- Fully describe the principal events or conditions that give rise to significant doubt about the enterprise's ability to continue operations and the Board of Directors' plans to address these events or conditions;
- Clearly state the uncertainties known to the enterprise's Board of Directors relating to events or conditions that may cast significant doubt on the enterprise's ability to continue as a going concern;

### 7. Disclosure of significant assumptions and estimates, including:

- a) The nature of the assumptions or estimation uncertainty;
- b) The reasons and amounts that may be affected by the assumptions or estimation uncertainty;
- c) Assessment of the likelihood of different scenarios occurring;
- d) Measures/solutions expected to be implemented by the Board of Directors to limit the impact on items in the Financial Statements if uncertainties may

### 8. Other measures/solutions:

### IX. Modifications and additions to forms, names and contents of Financial Statement items compared to the Financial Statement forms prescribed by the Ministry of Finance (if any)

- Names of items that have been modified, supplemented or changed according to regulations:
- Contents of items that have been modified, supplemented or changed according to regulations:
- Reasons for changes:

Prepared by  
(Sign, full name)



Hoang Thi Hong Trang

CHIEF ACCOUNTANT  
(Sign, full name)



Le Dinh Thai



LEGAL REPRESENTATIVE  
(Signature, seal)

Vu Anh Tuan