

VIETNAM ELECTRICITY
POWER ENGINEERING CONSULTING
JOINT STOCK COMPANY 3

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 1798/TVĐ3-TCKT

Ho Chi Minh City, April 24, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3 Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidelines on disclosure of information on the securities market, Power Engineering Consulting Joint Stock Company 3 hereby discloses its Financial Statements for the first quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: Power Engineering Consulting Joint Stock Company 3

- Stock code: TV3

- Address: No. 32 Ngo Thoi Nhiem, Xuan Hoa Ward, Ho Chi Minh City

- Tel.: 028.222.111.69

Fax: 028.393.079.38

- Email: pecc3@pecc3.com.vn

Website: www.pecc3.com.vn

2. Contents of disclosure:

- Financial Statements for Q1 2026

☐ Separate financial statements (for listed organizations that have neither subsidiaries nor dependent accounting units with separate accounting systems);

☐ Consolidated financial statements (for listed organizations with subsidiaries);

☒ Combined financial statements (for listed organizations with dependent accounting units having separate accounting systems).

- Cases requiring explanations:

+ The audit organization issues an opinion other than an unqualified opinion on the financial statements (applicable to reviewed/audited financial statements):

☐ Yes

☐ No

Explanatory document (if "Yes" is selected):

☐ Yes

☐ No

+ Profit after tax for the reporting period shows a difference of 5% or more before and after audit, or changes from loss to profit or vice versa (applicable to audited financial statements):

☐ Yes

☐ No

Explanatory document (if "Yes" is selected):

☐ Yes

☐ No



+ Profit after corporate income tax in the statement of business results for the reporting period changes by 10% or more compared to the same period of the previous year:

☐ Yes

☒ No

Explanatory document (if “Yes” is selected):

☐ Yes

☐ No

+ Profit after tax for the reporting period shows a loss, or changes from profit in the same period of the previous year to loss in the current period, or vice versa:

☐ Yes

☒ No

Explanatory document (if “Yes” is selected):

☐ Yes

☐ No

This information was disclosed on the Company’s website on April 24, 2026, at the following link: <https://www.pecc3.com.vn/quan-he-co-dong/bao-cao-tai-chinh/>

3. Report on transactions with a value of 35% or more of total assets in 2025: None.

In case the listed organization has any transactions subject to reporting, the following details shall be fully disclosed:

- Description of the transaction:
- Ratio of the transaction value to the Company’s total assets (%) *(based on the most recent annual financial statements)*:
- Date of completion of the transaction:

We hereby certify that the information disclosed above is true and correct, and we take full legal responsibility for the contents of this disclosure.



Attached documents:

- Financial Statements for Q1 2026.

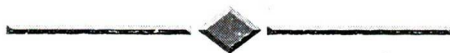
Organization representative

Person authorized to disclose information



Pham Tran Quoc Viet

VIETNAM ELECTRICITY
POWER ENGINEERING CONSULTING JOINT STOCK COMPANY 3



FINANCIAL STATEMENTS

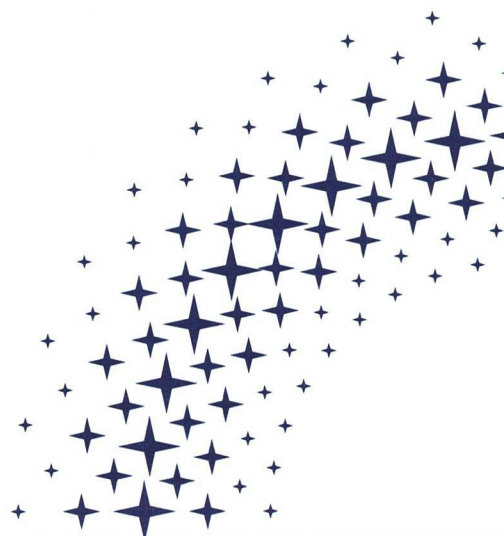
Quarter 1, 2026

Ho Chi Minh City
04/2026



EVNPECC3

CÔNG TY CỔ PHẦN TƯ VẤN XÂY DỰNG ĐIỆN 3



COMBINED BALANCE SHEET
Quarter 1, 2026

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	100		167,497,591,132	175,993,011,357
I. Cash and cash equivalents	110	4	15,238,928,897	24,456,232,360
1. Cash	111		7,698,928,897	15,916,232,360
2. Cash equivalents	112		7,540,000,000	8,540,000,000
II. Short-term financial investments	120	5	220,790,000	220,790,000
1. Trading securities	121		220,790,000	220,790,000
2. Provision for devaluation of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123		-	-
4. Provision for short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	130		102,796,424,699	105,940,677,181
1. Short-term trade receivables	131	6	116,254,192,629	127,648,851,805
2. Short-term advances to suppliers	132	7	5,291,634,685	3,549,217,721
3. Short-term inter-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	8	18,008,805,539	11,500,815,809
6. Provision for short-term doubtful debts (*)	136	9	(36,758,208,154)	(36,758,208,154)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	10	47,581,696,727	44,222,481,774
1. Inventories	141		47,581,696,727	44,222,481,774
2. Provision for devaluation of inventories (*)	142		-	-
V. Short-term biological asset	150		-	-
VI. Other current assets	160		1,659,750,809	1,152,830,042
1. Short-term prepayments	161	11	1,659,716,957	1,152,796,190
2. VAT deductibles	162		-	-
3. Taxes and amounts receivable from the State budget	163	12	33,852	33,852
4. Government bonds purchased for resale	164		-	-
5. Other current assets	165		-	-
B. NON-CURRENT ASSETS	200		117,584,828,973	113,754,234,956
I. Long-term receivables	210		43,982,782,711	40,781,607,187
1. Long-term trade receivables	211	6	43,349,782,711	40,148,607,187
2. Long-term repayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	8	633,000,000	633,000,000
6. Long-term allowances for doubtful debts (*)	216		-	-
II. Fixed assets	220		12,807,706,711	13,245,953,475
1. Tangible fixed assets	221	13	5,127,304,078	5,497,772,652
- Cost	222		53,727,401,586	53,727,401,586
- Accumulated depreciation (*)	223		(48,600,097,508)	(48,229,628,934)
2. Finance lease fixed assets	224		-	-
- Historical costs	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	14	7,680,402,633	7,748,180,823
- Historical costs	228		21,284,885,526	21,284,885,526
- Accumulated depreciation (*)	229		(13,604,482,893)	(13,536,704,703)
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
- Historical costs	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	250		5,221,466,288	4,039,522,963
1. Long-term work in progress	251		-	-
2. Construction in progress	252		5,221,466,288	4,039,522,963
VI. Long-term financial investments	260	5	53,150,000,000	53,150,000,000
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262		-	-
3. Equity investments in other entities	263		53,150,000,000	53,150,000,000
4. Provision for long-term financial investments (*)	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity investments (*)	266		-	-
VII. Other non-current assets	270		2,422,873,263	2,537,151,331
1. Long-term prepayments	271	11	2,422,873,263	2,537,151,331
2. Deferred tax assets	272		-	-
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280=100+200)	280		285,082,420,105	289,747,246,313



RESOURCES	Mã số	Notes	Closing balance	Opening balance
C. LIABILITIES	300		115,828,642,720	124,311,760,574
I. Current liabilities	310		115,828,642,720	124,311,760,574
1. Short-term trade payables	311	15	8,811,281,471	13,505,769,129
2. Short-term advances from customers	312	16	48,373,057,218	33,586,695,393
3. Dividends and profits payable	313		915,867,375	924,311,375
4. Short-term taxes and amounts payable to the State budget	314	12	3,850,051,315	4,004,664,753
5. Payables to employees	315		35,442,063,150	48,944,282,600
6. Short-term accrued expenses	316	18	5,209,558,669	6,055,209,027
7. Short-term inter-company payables	317		-	-
8. Payables under schedule of construction contract	318		-	-
9. Short-term unearned revenues	319		-	-
10. Other short-term payables	320	19	3,846,656,910	10,068,975,230
11. Short-term loans and obligations under finance leases	321	20	4,988,700,365	1,652,600,000
12. Short-term provisions	322		-	-
13. Bonus and welfare funds	323		4,391,406,247	5,569,253,067
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-
II. Long-term liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term repayments from customers	332		-	-
3. Long-term taxes and amounts payable to the State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenues	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D. EQUITY	400		169,253,777,385	165,435,485,739
1. Owner's contributed capital	411	21	95,173,030,000	95,173,030,000
- Ordinary shares carrying voting rights	411a		95,173,030,000	95,173,030,000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		(140,000)	(140,000)
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange reserve	417		-	-
8. Investment and development fund	418		39,056,000,000	39,056,000,000
9. Other equity funds	419		-	-
10. Retained earnings	420		35,024,887,385	31,206,595,739
- Retained earnings accumulated to the prior year end	420a		29,343,214,337	31,206,595,739
- Retained earnings of the current period	420b		5,681,673,048	-
TOTAL RESOURCES (440=300+400)	440		285,082,420,105	289,747,246,313

Prepared



Nguyen Tran Phuong Thuy

Chief accountant



Pham Hoang Vinh

Hồ Chí Minh City, 24 April 2026

General Director



Lac Thai Phuoc

COMBINED INCOME STATEMENT
From 01/01/2026 to 31/03/2026

ITEMS	Codes	Notes	This quarter		Cumulative total	
			Current year	Prior year	Current year	Prior year
1. Revenue from goods sold and services rendered	01		49,572,864,368	41,605,227,880	49,572,864,368	41,605,227,880
2. Deductions	02		-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10	22	49,572,864,368	41,605,227,880	49,572,864,368	41,605,227,880
4. Cost of goods sold and services rendered	11	23	31,571,471,203	30,017,513,111	31,571,471,203	30,017,513,111
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		18,001,393,165	11,587,714,769	18,001,393,165	11,587,714,769
6. Gains or losses arising from the retirement or disposal of investment property	21					
7. Financial income	22	25	2,719,200,460	5,088,476,052	2,719,200,460	5,088,476,052
8. Financial expenses	23	26	496,789,294	446,864,479	496,789,294	446,864,479
- In which: Interest expenses	24		91,890,931	182,981,074	91,890,931	182,981,074
9. Selling expenses	25	27	5,000,119,570	3,385,335,106	5,000,119,570	3,385,335,106
10. General and administration expenses	26	27	11,043,704,024	8,708,701,907	11,043,704,024	8,708,701,907
11. Net profits from operating activities {30=20+21+22-(23+25+26)}	30		4,179,980,737	4,135,289,329	4,179,980,737	4,135,289,329
12. Other income	31		3,181,818	47,454,545	3,181,818	47,454,545
13. Other expenses	32		-	-	-	-
14. Profit from other activities (40 = 31 - 32)	40		3,181,818	47,454,545	3,181,818	47,454,545
15. Accounting profit before tax (50 = 30 + 40)	50		4,183,162,555	4,182,743,874	4,183,162,555	4,182,743,874
16. Current corporate income tax expense	51	28	364,870,909	-	364,870,909	-
17. Deferred corporate tax (income)/expense	52		-	-	-	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		3,818,291,646	4,182,743,874	3,818,291,646	4,182,743,874
19. Basic earnings per share (*)	70	29	401	439	401	439
20. Diluted earnings per share (*)	71		-	-	-	-

Prepared by

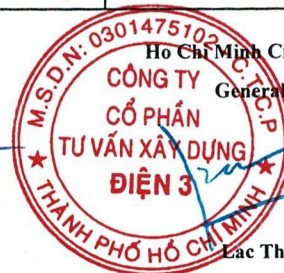


Nguyen Tran Phuong Thuy

Chief accountant



Pham Hoang Vinh



Ho Chi Minh City, 24 April 2026

General Director

Lac Thai Phuoc

COMBINED CASH FLOW STATEMENT
(Prepared using the indirect method)
From 01/01/2026 to 31/03/2026

ITEMS	Codes	Notes	Current year	Prior year
I. Cash flows from operating activities			-	-
1. Profit before tax	01		4,183,162,555	4,182,743,874
2. Adjustments for			-	-
- Depreciation and amortisation	02		438,246,764	628,817,160
- Provisions	03		-	-
- Foreign exchange gain, loss arising from translating foreign currency items	04		-	-
- Gain, loss from investing activities	05		(1,555,532)	(814,334)
- Interest expenses	06		91,890,931	182,981,074
- Other adjustments			-	-
3. Operating profit before movements in working capital	08		4,711,744,718	4,993,727,774
- Increase, decrease in receivables	09		14,753,733,751	(8,844,174,993)
- Increase, decrease in inventories	10		(3,359,214,953)	(3,965,904,731)
- Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11		(24,223,323,266)	(10,630,240,748)
- Increase, decrease in prepayments	12		(392,642,699)	(67,361,761)
- Increase, decrease in trading securities			-	-
- Interest paid	14		-	-
- Corporate income tax paid	15		(577,346,149)	(600,000,000)
- Other cash inflows	16		-	20,000,000
- Other cash outflows	17		(1,128,160,000)	(854,510,000)
Net cash flow generated by/(used in) operating activities	20		(10,215,208,598)	(19,948,464,459)
II. Cash flows from investing activities			-	-
1. Acquisition and construction of fixed assets	21		(539,352,000)	-
2. Proceeds from sale, disposal of fixed assets	22		-	-
3. Expenditures on loans and purchase of debt instruments from other entities	23		-	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		-	-
5. Expenditures on equity investments in other entities	25		(1,181,943,325)	-
6. Proceeds from equity investment in other entities	26		-	-
7. Proceeds from interests, dividends and distributed profits	27		2,719,200,460	5,057,744,502
Net cash flow generated by/(used in) investing activities	30		997,905,135	5,057,744,502
III. Cash flows from financing activities			-	-
1. Proceeds from contributed capital	31		-	-
2. Repayment of contributed capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayment of borrowings	34		-	(10,257,269,053)
5. Repayment of financial principal	35		-	-
6. Dividends and profits paid to owners	36		-	(39,975,525)
Net cash flow generated by/(used in) financing activities	40		-	(10,297,244,578)
Net cash flow during the year (50=20+30+40)	50		(9,217,303,463)	(25,187,964,535)
Cash and cash equivalents at the beginning of the year	60		24,456,232,360	38,941,438,605
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the year (70=50+60+61)	70		15,238,928,897	13,753,474,070

Prepared by



Nguyen Tran Phuong Thuy

Chief accountant



Pham Hoang Vinh



NOTES TO THE COMBINED FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Structure of ownership

Power Engineering Consulting Joint Stock Company 3 (the “Company”) is an equitized enterprise from Power Engineering Consulting Company 3 under the Decision No. 335/QD-BCN dated 26 January 2007 of the Minister of Industry (now Ministry of Industry and Trade). At present, the Company operates under the first Business Registration Certificate No. 0301475102 dated 17 November 2007 issued by the Department of Planning and Investment of Ho Chi Minh City and the 16th amendment dated 26 August 2025.

Charter capital of the Company is: VND 95,173,030,000, divided into 9,517,303 shares with the par value of VND 10,000/share.

On 01 December 2009, the Company officially listed its shares on the stock market at Hanoi Stock Exchange with the stock code TV3.

The number of employees of the Company as at 31 March 2026 was 397.

Operating industries and principal activities

The Company’s operating industries and principal activities include:

- Architectural activities and related technical consulting. Details: Construction quality inspection; certification of eligibility for bearing safety and certification of construction quality conformity. Geodetic survey and cadastral map drawing. Planning for electricity investment and development projects. Preparation of reports on investment and investment projects; Preparation of bidding documents for power plant projects (hydro-thermal power-source and power grid), civil and industrial construction projects, renewable energy projects (wind energy, solar energy, biogas, geothermal) power transmission line and substation projects. Preparation of total project cost estimate. Management of investment projects in the construction of power sources and power grids, testing of soil, rock, sand, water, concrete structure, steel and building material samples. Testing and acceptance of hydro-thermal power plants, power transmission lines, substation projects, and construction works. Concrete injection, foundation treatment of construction works. Construction geological survey, construction topographical survey design. Design of electrical works (power plants, transmission lines, substations); Design of irrigation works (dams, tunnels, culverts, irrigation canals, riverbank protection works). Master plan design of construction works; Architectural design of civil and industrial works; Structural design of civil and industrial works. Supervision of irrigation and hydroelectric construction. Supervision of civil and industrial construction. Supervision of geological survey works. Supervision of electrical installation for industrial works. Supervision of electrical work and electrical equipment for transmission lines and substations. Project management consultancy. Design of communication systems for civil and industrial works. Verification of project design. Documentation consulting: compensation for site clearance, relocation, resettlement of power sources, power grids and other construction works. Design and construction of technical infrastructure works. Design of road works. Supervision of road work construction. Supervision of route supply and drainage construction and completion. Supervision of road work construction and completion. Supervision of road-bridge traffic work construction and completion. Supervision of construction and completion: Technical infrastructures;
- Other uncategorized professional, scientific and technological activities. Details: Environmental impact assessment documentation;
- Construction of other civil engineering works. Details: Investment in construction and business of power sources, civil, industrial, traffic, irrigation, hydroelectric projects;

- Preparation of surface. Details: Exploration drilling, testing and sampling for measurement of physical and geological indicators;
- Technical testing and analysis. Details: Quality control of works. Mechanical strength testing of concrete, structure, and building materials. Waterproofing injection, reinforcement and treatment of construction work foundation;
- Trading in real estate, land use rights under ownership, use, or lease. Details: Trading in real estate;
- Uncategorized manufacture of other metal products. Details: Fabrication and installation of domestic and industrial electrical equipment (except for mechanical processing, waste recycling, electroplating).

Normal production and business cycle

The Company's normal production and business cycle is carried out for a period of 12 months or less.

Company's structure

Affiliated units which have no legal person status and dependent accounting are as follows:

Name	Address	Principal activity
Central Branch	23/10 Street, Tay Cau Dua Residential Area, Tay Nha Trang Ward, Khanh Hoa Province	Consultancy, survey, and design
Electricity Survey and Construction Enterprise	No. 32 Ngo Thoi Nhiem Street, Xuan Hoa Ward, Ho Chi Minh City	Consultancy, survey, and design

2. FINANCIAL YEAR, APPLIED ACCOUNTING STANDARDS AND REGIME

Financial year

The Company's financial year begins on 01 January and ends on 31 December.

Applied accounting regime

The Company applied Vietnamese Accounting Standards, accounting regime for enterprises in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of combined financial statements.

Declaration of compliance with accounting standard and accounting regime

The Board of General Directors ensures to comply with the requirements of Vietnamese Accounting Standards, accounting regime for enterprises in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation of combined financial statements.

The accompanying combined financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Disclosure of information comparability in the combined financial statements

The corresponding figures of the prior year are comparable with those of the current year.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting convention

The combined financial statements are prepared on an accrual basis (except for information relating to cash flows).

Affiliated units have their own accounting work and dependent accounting. The Company's combined financial statements are prepared based on the combination of financial statements of affiliated units. Revenue and balances between affiliates are eliminated when preparing the combined financial statements.

The accompanying combined financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of combined financial statements.

The significant accounting policies, which have been adopted by the Company in the preparation of these combined financial statements, are as follows:

Estimates

The preparation of combined financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of the combined financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the financial year. Although these accounting estimates are based on the Board of General Directors' best knowledge, actual results may differ from those estimates.

Evaluation and recognition at fair value

The Law on Accounting came into effect from 01 January 2017, which included regulations on evaluation and recognition at fair value. However, there is no specific instruction for this matter; therefore, the Board of General Directors has considered and applied as follows:

- a) Financial instruments are recognized and revaluated at fair value based on historical cost less provisions (if any) in accordance with current regulations.*
- b) Monetary items denominated in foreign currencies shall be evaluated based on the actual exchange rates;*
- c) For assets and liabilities (except items a and b as mentioned above), the Company does not have any basis to determine the reliable value; therefore, the Company records at historical cost.*

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and deposits with the term of less than 03 months.

Financial investments

Trading securities

Trading securities are those the Company holds for trading purpose. Trading securities are recognised from the date the Company obtains the ownership of those securities and initially measured at the fair value of payments made at the transaction date plus directly attributable transaction costs.

In subsequent periods, investments in trading securities are measured at cost less provision for impairment of such investments.

Provision for impairment of trading securities is made for each type of securities which are traded on the market and its market price is lower than the original price. To determine the fair value of trading securities listed on the securities market or traded on UPCOM, the fair value of securities is the closing price at the balance sheet date. If there is no transactions on the securities market or UPCOM at the balance sheet date, the fair value of the securities is the closing price at the day before the balance sheet date.

The change of provision for impairment of trading securities at the balance sheet date is recognized in financial expenses.

Equity investments in other entities

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less provision for impairment.

Provision of loss for equity investment in other entities as follows:

- For investments in listed shares or the fair value of a defined investment, provision is made based on the market value of the shares.
- For an investment that does not have a fair value at the reporting date, provision is made based on the investee's losses at the rate by the difference between the actual contributed capital of the parties at other unit and owner's equity multiplied by the ratio of capital contribution of the Company to the total actual contributed capital of the parties at other units.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method and is recorded using the perpetual method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary provision for inventory obsolescence follows current accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the balance sheet date.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods, including:

Tools and supplies: Tools and supplies which have been used are allocated into expenses using the straight-line method no more than 03years.

Other prepayments: Other prepayments which have been recorded at cost are allocated into expenses using the straight-line method no more than 03 years.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Estimated useful lives</u>
Buildings and structures	12 - 25
Machinery and equipment	05 - 06
Motor vehicles and conveyances	06 - 10
Management equipment	03 - 05

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the combined income statement.

Intangible assets and amortisation

Land use rights

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. Land use rights are amortised using the straight-line method over the duration of the land use right. Land use right with indefinite term is not amortised.

Computer software

Computer software is initially stated at cost and is amortized using the straight-line method over its estimated useful lives.

Payables and accrued expenses

Payables and accrued expenses are recognized for future amounts payable related to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amount payable.

The classification of payables into trade payables, accrued expenses, and other payables are made on the following principles:

- Trade payables reflect payables arising from purchases of goods, services, assets and sellers are independent units to Company.
- Accrued expenses reflect amounts payable for goods or services received from the seller or provided to the buyer but not be paid due to lack of invoices or incomplete accounting records and documents, payments to employees for leave and prepaid production and business expenses.
- Internal payables reflect the amounts payable between the Company and its dependent accounting units without legal personality.
- Other payables reflect non-trade payables and does not relate to the purchase, sale or supply of goods or services.

Dividends and profits payable

Dividends and profits payable reflect the settlement status of dividend and profit obligations owed to the Company's shareholders and contributing members. These payables are recognized when the Company is legally obligated and no longer has the right to refuse the payment to its shareholders and contributing members. The distribution of dividends and profits is carried out in accordance with the Resolution of the Annual General Meeting of Shareholders.

Equity

Owner's contributed capital is reflected as the actual charter capital contributed by the shareholders.

The distribution of profits of the Company is made in accordance with the Resolution of the Annual General Meeting of Shareholders, the provisions of the Regulation on financial management of the Company.

Revenue recognition

Revenue is recognized when the Company is capable of receiving economic benefits that can be reliably determined. Revenue is determined at the fair value of the amounts received or to be received after deducting trade discounts, sales rebates and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period 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:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on an accrual basis, by reference to the principal outstanding and at the applicable interest rate.

Foreign currencies

Transactions arising in foreign currencies are translated at exchange rates ruling at the transaction date. The balances of monetary items denominated in foreign currencies as at the balance sheet date are retranslated at the exchange rates on the same date. Exchange differences arising from the translation of these accounts are recognised in the combined income statement. Unrealised exchange gains as at the balance sheet date are not treated as part of distributable profit to shareholders.

Borrowing costs

Borrowing costs are recognised in the combined income statement in the year when incurred.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the combined income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the combined financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

Related parties

Parties are considered to be related when one party has ability to control another or has significant influence in making decisions related to financial and operational policies. Parties are also considered as related parties when they bear the same control and significant influence.

When considering the relationship of related parties, it is more focused on the nature of the relationship than the legal form.

Related parties

Vietnam Electricity
VP INVEST Company Limited
Ms. Bui Thi Kim Yen
Subsidiaries, associates, affiliated units of Vietnam Electricity and member units
Board of Directors, Board of General Directors, Board of Supervisors, and Chief Accountant

Relationship

Major shareholder
Major shareholder
Major shareholder
Related parties of major shareholder
Key management

4. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash on hand	627,344,779	342,088,197
Bank demand deposits	7,071,584,118	15,574,144,163
Cash equivalents (*)	7,540,000,000	8,540,000,000
Total	15,238,928,897	24,456,232,360

5. FINANCIAL INVESTMENTS

	Closing balance			Opening balance		
	Cost VND	Fair value VND	Provision VND	Cost VND	Fair value VND	Provision VND
a) Trading securities	220,790,000	1,521,301,500	-	220,790,000	1,580,018,400	-
Central Hydropower Joint Stock Company	220,790,000	1,521,301,500	-	220,790,000	1,580,018,400	-
b) Equity investments in other entities	53,150,000,000	7,182,000,000	-	53,150,000,000	8,284,500,000	-
EVN International Joint Stock Company	3,150,000,000	7,182,000,000	-	3,150,000,000	8,284,500,000	-
Thuan Binh Wind Power Joint Stock Company	50,000,000,000	-	-	50,000,000,000	-	-
Total	53,370,790,000	8,703,301,500	-	53,370,790,000	9,864,518,400	-

6. TRADE RECEIVABLES

	Closing balance VND	Opening balance VND
a) Short-term	116,254,192,629	127,648,851,805
a1) Related parties	90,334,554,418	96,393,357,105
Southern Vietnam Power Projects Management Board	26,279,504,543	18,311,117,101
Song Bung 2 Hydro Power Project Management Board	19,437,236,964	19,437,236,964
The Central Vietnam Power Projects Management Board	10747500089	4,805,512,830
Other related parties	33,870,312,822	53,839,490,210
a2) Others	25,919,638,211	31,255,494,700
Nam Neun 1 Hydropower Sole Co.,Ltd	15,163,760,814	16,131,051,294
Others	10,755,877,397	15,124,443,406
b) Long-term	43,349,782,711	40,148,607,187
b1) Related parties	28,530,451,750	26,024,457,800
Southern Vietnam Power Projects Management Board	4,923,394,271	3,798,884,485
The Central Vietnam Power Projects Management Board	8,458,064,179	8,071,547,943
The Northern Vietnam Power Projects Management Board	5,262,843,300	4,812,560,257
Other related parties	9,886,150,000	9,341,465,115
b2) Others	14,819,330,961	14,124,149,387
Others	14,819,330,961	14,124,149,387
Total	159,603,975,340	167,797,458,992

7. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	Amount VND	Recoverable amount VND	Amount VND	Recoverable amount VND
ITEKO Technology Joint Stock Company	932,045,454	932,045,454	862,045,454	862,045,454
24H Geodetic Mapping Technology Company limited	662,000,000	662,000,000	662,000,000	662,000,000
Others	3,697,589,231	3,697,589,231	2,025,172,267	2,025,172,267
Total	5,291,634,685	5,291,634,685	3,549,217,721	3,549,217,721

8. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Value VND	Provision VND	Value VND	Provision VND
a) Short-term	18,008,805,539	-	11,500,815,809	-
Advances to employees	17,422,649,995	-	10,579,358,524	-
Others	586,155,544	-	921,457,285	-
b) Long-term	633,000,000	-	633,000,000	-
Deposits	633,000,000	-	633,000,000	-
Total	18,641,805,539	-	12,133,815,809	-

9. PROVISION FOR SHORT-TERM DOUBTFUL DEBTS

	Closing balance			Opening balance		
	Cost VND	Recoverable amount	Provision VND	Cost VND	Recoverable amount	Provision VND
a) Related parties	25,461,624,837	210,209,488	(25,251,415,349)	25,461,624,837	210,209,488	(25,251,415,349)
Song Bung 2 Hydro Power Project Management Board	19,437,236,964	-	(19,437,236,964)	19,437,236,964	-	(19,437,236,964)
Other related parties	6,024,387,873	210,209,488	(5,814,178,385)	6,024,387,873	210,209,488	(5,814,178,385)
b) Others	11,642,465,665	135,672,860	(11,506,792,805)	11,642,465,665	135,672,860	(11,506,792,805)
Hiep Phuoc Power Co., Ltd	7,038,527,272	-	(7,038,527,272)	7,038,527,272	-	(7,038,527,272)
Others	4,603,938,393	135,672,860	(4,468,265,533)	4,603,938,393	135,672,860	(4,468,265,533)
Total	37,104,090,502	345,882,348	(36,758,208,154)	37,104,090,502	345,882,348	(36,758,208,154)

10. INVENTORIES

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Raw materials	98,941,136	-	80,580,449	-
Tools and supplies	3,355,253	-	980,066	-
Work in progress	47,479,400,338	-	44,140,921,259	-
Total	<u>47,581,696,727</u>	<u>-</u>	<u>44,222,481,774</u>	<u>-</u>

11. PREPAYMENTS

	Closing balance VND	Opening balance VND
a) Short-term	1,659,716,957	1,152,796,190
Tools and supplies for consumption	74,291,363	464,031,969
Software expenses	1,585,425,593	688,764,221
b) Long-term	2,422,873,263	2,537,151,331
Tools and supplies for consumption	1,436,433,229	2,176,698,850
Software expenses	<u>986,440,033</u>	<u>360,452,481</u>
Total	<u>4,082,590,219</u>	<u>3,689,947,521</u>

12. TAXES AND AMOUNTS RECEIVABLE FROM/PAYABLE TO THE STATE BUDGET

	Opening balance VND	Receivable/ Payable during the year VND	Received/ Paid during the year VND	Closing balance VND
Value added tax	3,191,992,460	2,398,130,992	3,302,892,296	2,287,231,156
Corporate income tax	779,968,798	364,870,909	577,346,149	567,493,558
Personal income tax	32,703,495	4,596,317,344	3,633,694,238	995,326,601
Other taxes and fees	(33,852)	88,440,331	88,440,331	(33,852)
Total	4,004,630,901	7,447,759,576	7,602,373,014	3,850,017,463

13. INCREASE, DECREASE IN TANGIBLE FIXED ASSETS

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles and conveyances VND	Management equipment VND	Total VND
COST					
Opening balance	13,196,031,024	14,461,022,077	17,039,068,306	9,031,280,179	53,727,401,586
- Purchase during the fiscal year	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-
Closing balance	<u>13,196,031,024</u>	<u>14,461,022,077</u>	<u>17,039,068,306</u>	<u>9,031,280,179</u>	<u>53,727,401,586</u>
ACCUMULATED DEPRECIATION					
Opening balance	11,353,096,539	13,611,107,676	14,584,156,549	8,681,268,170	48,229,628,934
- Depreciation during the fiscal year	152,434,311	41,718,198	95,813,664	80,502,401	370,468,574
- Liquidation or transfer	-	-	-	-	-
Closing balance	<u>11,505,530,850</u>	<u>13,652,825,874</u>	<u>14,679,970,213</u>	<u>8,761,770,571</u>	<u>48,600,097,508</u>
NET BOOK VALUE	-	-	-	-	-
Opening balance	<u>1,842,934,485</u>	<u>849,914,401</u>	<u>2,454,911,757</u>	<u>350,012,009</u>	<u>5,497,772,652</u>
Closing balance	<u>1,690,500,174</u>	<u>808,196,203</u>	<u>2,359,098,093</u>	<u>269,509,608</u>	<u>5,127,304,078</u>

The cost of tangible fixed assets as at 31 March 2026 includes VND 35,746,523,691 of assets which have been fully depreciated but are still in use.

14. INCREASE, DECREASE IN INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
COST			
Opening balance	10,257,146,572	11,027,738,954	21,284,885,526
- Purchase during the fiscal year	-	-	-
- Liquidation or transfer	-	-	-
Closing balance	10,257,146,572	11,027,738,954	21,284,885,526
ACCUMULATED AMORTISATION			
Opening balance	2,551,625,253	10,985,079,450	13,536,704,703
- Depreciation during the fiscal year	43,111,524	24,666,666	67,778,190
- Liquidation or transfer	-	-	-
Closing balance	2,594,736,777	11,009,746,116	13,604,482,893
NET BOOK VALUE	-	-	-
Opening balance	7,705,521,319	42,659,504	7,748,180,823
Closing balance	7,662,409,795	17,992,838	7,680,402,633

The cost of intangible fixed assets as at 31 March 2026 includes VND 10,947,738,954 of assets which have been fully amortised but are still in use.

15. SHORT-TERM TRADE PAYABLES

	Closing balance		Opening balance	
	Amount VND	Amount able to be paid off VND	Amount VND	Amount able to be paid off VND
Power Consultant Investment and Construction Joint Stock Company No.5	946,770,498	946,770,498	946,770,498	946,770,498
KBC Viet Nam Joint Stock Company	847,478,871	847,478,871	1,247,478,871	1,247,478,871
Southern Institute of Water Resources Research	1,187,345,018	1,187,345,018	-	-
Institute of Earth Sciences	775,000,000	775,000,000	-	-
Power Engineering Consulting Joint Stock Company 1	1,376,516,732	1,376,516,732	1,376,516,732	1,376,516,732
An Binh 68 Construction Design Consulting Company Limited	200,636,754	200,636,754	200,636,754	200,636,754
Others	3,477,533,598	3,477,533,598	9,734,366,274	9,734,366,274
Total	8,811,281,471	8,811,281,471	13,505,769,129	13,505,769,129

16. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance VND	Opening balance VND
a) Related parties	43,449,111,559	29,582,471,249
Southern Power Project Management Board	5,092,899,235	5,092,899,235
The Central Vietnam Power Projects Management Board	4,217,390,771	4,217,390,771
Southern Vietnam Power Projects Management Board	9,330,454,334	8,629,838,042
Other related parties	24,808,367,219	11,642,343,201
b) Others	4,923,945,659	4,004,224,144
Others	4,923,945,659	4,004,224,144
Total	48,373,057,218	33,586,695,393

17. DIVIDENDS AND PROFITS PAYABLE

	Closing balance VND	Opening balance VND
Dividends and profits payable	915,867,375	924,311,375
Total	915,867,375	924,311,375

18. OTHER SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
a) Short-term	5,209,558,669	6,055,209,027
Accrual of project expenses	5,209,558,669	6,055,209,027
Total	5,209,558,669	6,055,209,027

19. OTHER SHORT-TERM PAYABLES

	<u>Closing balance</u> <u>VND</u>	<u>Opening balance</u> <u>VND</u>
Trade union fee	185,634,700	709,067,746
Social, health, and unemployment insurance	406,340,004	70,872,737
Payable construction costs	1,209,145,746	1,324,704,832
Payable withholding of PIT	1,195,087,346	3,828,532,259
Others	692,653,566	3,953,340,661
Employee reimbursements payable for expense advances	157,795,548	182,456,995
Total	<u>3,846,656,910</u>	<u>10,068,975,230</u>

20. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	<u>Opening balance</u>		<u>Arising during the year</u>		<u>Closing balance</u>	
	<u>Amount</u> <u>VND</u>	<u>Amount able to</u> <u>be paid off</u> <u>VND</u>	<u>Increase</u> <u>VND</u>	<u>Decrease</u> <u>VND</u>	<u>Amount</u> <u>VND</u>	<u>Amount able to</u> <u>be paid off</u> <u>VND</u>
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ho Chi Minh Branch	1,652,600,000	1,652,600,000	3,336,100,365	-	4,988,700,365	4,988,700,365
Total	<u>1,652,600,000</u>	<u>1,652,600,000</u>	<u>3,336,100,365</u>	<u>-</u>	<u>4,988,700,365</u>	<u>4,988,700,365</u>

21. OWNER'S EQUITY

21.1 CHARTER CAPITAL

As at 31 March 2025, the Company's charter capital has been contributed by the shareholders as follows:

	<u>Closing balance</u>		<u>Opening balance</u>	
	<u>Rate</u>	<u>VND</u>	<u>Rate</u>	<u>VND</u>
Vietnam Electricity Group	48.78%	46,427,040,000	48.78%	46,427,040,000
VP INVEST Company Limited	18.03%	17,156,480,000	18.03%	17,156,480,000
Ms. Bui Thi Kim Yen	11.00%	10,470,000,000	11.00%	10,470,000,000
Other shareholders	22.19%	21,119,370,000	22.19%	21,119,510,000
Treasury shares	0.00%	140,000	0.00%	140,000
Total	<u>100%</u>	<u>95,173,030,000</u>	<u>100.00%</u>	<u>95,173,170,000</u>

21.2 MOVEMENT IN OWNER'S EQUITY

	Owner's contributed capital VND	Treasury shares VND	Investment and development fund VND	Retained earnings VND	Total VND
Prior year's opening balance	95,173,030,000	(140,000)	35,530,000,000	24,014,831,538	154,717,721,538
- Profit for the year	-	-	-	16,949,408,701	16,949,408,701
- Profit distribution	-	-	-	(4,758,644,500)	(4,758,644,500)
- Investment and development fund	-	-	3,526,000,000	(3,526,000,000)	-
- Bonus and welfare fund, Bonus fund for the Executive Board	-	-	-	(1,473,000,000)	(1,473,000,000)
Current year's opening balance	95,173,030,000	(140,000)	39,056,000,000	31,206,595,739	165,435,485,739
- Profit for the year	-	-	-	3,818,291,646	3,818,291,646
- Investment and development fund	-	-	-	-	-
- Bonus and welfare fund, Bonus fund for the Executive Board	-	-	-	-	-
- Profit distribution	-	-	-	-	-
Current year's closing balance	95,173,030,000	(140,000)	39,056,000,000	35,024,887,385	169,253,777,385

21.3 SHARES

	<u>Closing balance</u> <u>Share</u>	<u>Opening balance</u> <u>Share</u>
Number of shares registered for issuance	9,517,303	9,517,303
Number of shares issued to the public	9,517,303	9,517,303
- <i>Ordinary shares</i>	9,517,303	9,517,303
- <i>Preference shares (classified as equity)</i>	0	0
Number of shares to be redeemed (treasury shares)	14	14
- <i>Ordinary shares</i>	14	14
Number of outstanding shares in circulation	9,517,289	9,517,289
- <i>Ordinary shares</i>	0	0
- <i>Preference shares (classified as equity)</i>	0	0

22. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current year VND	Prior year VND
Revenue from survey, consulting, and design services	49,572,864,368	41,605,227,880
Total	49,572,864,368	41,605,227,880
Deductions	-	-
Sales rebate	-	-
Net revenue from goods sold and services rendered	49,572,864,368	41,605,227,880

	Current year VND	Prior year VND
In which, revenue from related parties	46,621,096,898	21,073,926,052
Southern Vietnam Power Projects Management Board	26,858,022,120	12,656,855,567
The Central Vietnam Power Projects Management Board	7,730,324,726	-
The Power Transmission Projects Management Board	7,274,065,091	-
Other related parties	4,758,684,961	8,417,070,485

23. COST OF GOODS SOLD AND SERVICES RENDERED

	Current year VND	Prior year VND
Cost of survey, consulting, and design services	31,571,471,203	30,017,513,111
Total	31,571,471,203	30,017,513,111

24. PRODUCTION COST BY NATURE

	Current year VND	Prior year VND
Raw materials	1,731,641,602	911,548,443
Labor	27,191,765,236	18,925,399,957
Depreciation and amortisation	438,246,764	628,817,160
Out-sourced services	10,739,008,666	14,365,336,637
Others	10,606,563,478	10,684,083,886
Total	50,707,225,746	45,515,186,083

25. FINANCIAL INCOME

	Current year VND	Prior year VND
Deposit interest	161,917,460	57,744,502
Dividends, profits earned	2,557,283,000	5,000,000,000
Foreign exchange gain	-	30,731,550
Total	2,719,200,460	5,088,476,052

26. FINANCIAL EXPENSES

	Current year VND	Prior year VND
Interest expenses	91,890,931	182,981,074
Guarantee fee	395,975,184	263,883,405
Foreign exchange loss	8,923,179	-
Total	496,789,294	446,864,479

27. SELLING EXPENSES, GENERAL AND ADMINISTRATION EXPENSES

	Current year VND	Prior year VND
a) Selling expenses incurred during the year		
Employees	-	-
Out-sourced services	-	-
Others	5,000,119,570	3,385,335,106
Total	5,000,119,570	5,000,119,570

b) General and administration expenses incurred during the year

Employees	5,518,756,060	3,663,012,360
Management materials	112,128,928	113,976,797
Stationery	154,559,695	74,059,214
Depreciation and amortisation	281,964,902	370,568,286
Taxes, fees and charges	467,775	1,467,775
Provision for doubtful debts	-	-
Out-sourced services	2,431,747,953	2,837,318,005
Other expenses in cash	1,272,767,731	1,253,904,837
Others	1,271,310,980	394,394,633
Total	11,043,704,024	8,708,701,907

28. CURRENT CORPORATE INCOME TAX EXPENSE

	Current year VND	Prior year VND
Accounting profit before tax	4,183,162,555	4,182,743,874
Adjustments for increasing taxable income	30,000,000	17,940,000
Remuneration of the non-specialized Board of Directors	30,000,000	17,940,000
Non-deductible expenses	-	-
Adjustments for decreasing taxable income	2,557,283,000	5,000,000,000
Dividends and profits received	2,557,283,000	5,000,000,000
Foreign exchange gain due to revaluation of cash and receivables at the end of the current year	-	-
Taxable income	1,655,879,555	(799,316,126)
Current corporate income tax rate	20%	20%
Current corporate income tax	331,175,911	-
Foreign corporate income tax paid	33,694,998	-
Total corporate income tax expense	364,870,909	-

29. BASIC EARNINGS PER SHARE

	Current year VND	Prior year VND
Profit after tax in the year	3,818,291,646	4,182,743,874
Adjustments for increasing/ decreasing	-	-
Gain/loss from exchange rate differences due to revaluation	-	-
Bonus and welfare fund (i)	-	-
Profit for calculating basic earnings per share	3,818,291,646	4,182,743,874
Weighted average number of ordinary shares for calculating basics earnings per share	9,517,303	9,517,303
Basic earnings per share	401	439
Par value per share	10,000	10,000

30. THE REMUNERATION FOR THE MEMBERS OF THE BOARD OF DIRECTORS, THE BOARD OF GENERAL DIRECTORS, THE BOARD OF SUPERVISORS AND CHIEF ACCOUNTANT

	Position	Current year VND	Prior year VND
Remuneration paid to the Board of Management		975,944,925	584,870,000
Mr. Nguyen Nhu Hoang Tuan	Chairman	188,700,000	107,490,000
Mr. Lac Thai Phuoc	Member of the BOD, General Director	270,732,825	103,590,000
Mr. Tran Quoc Dien	Member of the BOD, Deputy General Director	243,256,050	91,890,000
Mr. Tran Le Minh	Member of the BOD, Deputy General Director	243,256,050	91,890,000
Mr. Vo Van Phuong	Independent member of the BOD	30,000,000	17,940,000
Remuneration paid to the Board of General Directors		337,998,900	409,792,574
Mr. Nguyen Cong Thang	Deputy General Director	173,325,075	209,280,000
Mr. Pham Hoang Vinh	Chef accountant	164,673,825	200,512,574
Remuneration paid to the Board of Supervisors		306,445,424	150,620,000
Ms. Truong Thi Anh Dao	Head of Board of Supervisors	158,700,000	88,720,000
Ms. To Thi My Hang	Member	30,000,000	17,940,000
Mr. Nguyen Van Thien	Member	117,745,424	113,960,000
Total		1,620,389,249	1,145,282,574

31. GOING CONCERN INFORMATION

There are no events that cast significant doubt on the Company's ability to continue as a going concern, and the Company has neither the intention nor the necessity to cease operations or significantly scale down its activities.

Ho Chi Minh City, 24 April, 2026



Nguyen Tran Phuong Thuy
Preparer



Pham Hoang Vinh
Chief Accountant



Lac Thai Phuoc
General Director