QUE PHONG HYDROPOWER JOINT STOCK COMPANY

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CÔNG TY CP THUỶ ĐIỆN QUẾ PHONG

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CONSOLIDATED FINANCIAL STATEMENTS

Quarter 2/2026

Nghe An, July 28, 2026

Que Phong Hydropower Joint Stock Company
Don Con village, Muong Noc commune, Que Phong district, Nghe An

Form B 01 – DN/HN
(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Minister of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the period ended June 30, 2026

-3,735,587,506

Currency: VND

ASSET	Code	Note	Ending balance	Beginning balance
1	*2*	*3*	*4*	*5*
A - SHORT-TERM ASSETS	**100**		**280,943,433,691**	**272,984,491,492**
I. Cash and cash equivalents	**110**		**21,815,930,500**	**21,609,344,288**
1. Cash	111	1	21,815,930,500	21,609,344,288
II. Short-term financial investments	**120**	**2**	**238,903,745,159**	**226,555,437,204**
3. Held-to-maturity investments	123		238,903,745,159	226,555,437,204
III. Short-term receivables	**130**		**20,223,758,032**	**24,815,591,175**
1. Trade receivables	131	3	9,813,401,573	14,247,863,834
2. Advances to suppliers	132		8,830,299,021	7,615,920,895
5. Other short-term receivables	135	4	1,600,057,438	2,971,806,446
6. Allowance for doubtful short-term receivables	136		(20,000,000)	(20,000,000)
IV. Inventories	**140**		**0**	**0**
1. Inventories	141	5	0	0
V. Short-term biological assets	**150**		**0**	**0**
VI. Other short-term assets	**160**		**0**	**4,118,825**
1. Short-term prepaid expenses	161	7	0	4,118,825
B - LONG-TERM ASSETS	**200**		**99,282,292,543**	**105,744,116,959**
I. Long-term receivables	**210**		**0**	**0**
II. Fixed assets	**220**		**92,959,909,908**	**99,227,564,851**
1. Tangible fixed assets	221	8	91,252,326,573	97,276,041,040
- Cost	222		472,908,402,911	472,908,402,911
- Accumulated depreciation (*)	**223**		(381,656,076,338)	(375,632,361,871)
2. Financial lease assets	224	9	1,707,583,335	1,951,523,811
- Cost	225		3,415,166,667	3,415,166,667
- Accumulated depreciation (*)	226		(1,707,583,332)	(1,463,642,856)
- Cost	228		3,724,769,595	3,724,769,595
- Accumulated depreciation (*)	229		(3,724,769,595)	(3,724,769,595)
V. Long-term construction in progress	**250**		**231,481,482**	**1,880,806,482**
2. Construction in progress	252	6	231,481,482	1,880,806,482

VII. Other non-current assets	**270**		**6,090,901,153**	**4,635,745,626**
1. Long-term prepaid expenses	271	7	6,015,767,486	4,560,611,959
4. Other non-current assets	274	4	75,133,667	75,133,667
VIII. Goodwill	**279**			
TOTAL ASSETS (280 = 100 + 200)	**280**		**380,225,726,234**	**378,728,608,451**
EQUITY AND LIABILITIES				
C - LIABILITIES	**300**		**63,297,264,697**	**91,722,823,533**
I. CURRENT LIABILITIES	**310**		**53,403,685,697**	**80,517,990,555**
1. Short-term trade payables	**311**	**11**	10,643,902,777	12,034,835,995
3. Dividends and profit payable	313	14	4,802,533,877	4,897,013,500
4. Short-term taxes and other payables to the S	314	12	9,717,840,189	21,047,628,700
5. Payables to employees	315		713,593,767	2,086,712,835
6. Short-term accrued expenses	316	13	7,509,829,021	7,509,829,021
10. Other short-term payables	320	14	41,279,623	41,279,623
11. Short-term borrowings and finance lease li	321	15	3,027,711,412	15,953,695,850
13. Bonus and welfare fund	323		16,946,995,031	16,946,995,031
II. LONG-TERM LIABILITIES	**330**		**9,893,579,000**	**11,204,832,978**
9. Long-term borrowings and finance lease liab	339	15	9,893,579,000	11,204,832,978
D - OWNERS' EQUITY	**400**		**316,928,461,537**	**287,005,784,918**
1. Owners' contributed capital	411		185,831,000,000	185,831,000,000
- Ordinary shares with voting rights	411a		185,831,000,000	185,831,000,000
- Preference shares	**411b**		0	0
5. Treasury shares (*)	415		0	0
8. Development investment fund	418		20,924,187,646	20,924,187,646
9. Other funds under equity	419		511,530,000	511,530,000
10. Retained earnings	420	16	109,661,743,891	79,739,067,272
- Accumulated undistributed earnings after tax	420a		78,987,623,832	241,744,959
- Undistributed earnings after tax for the curre	420b		30,674,120,059	79,497,322,313
11. Non-controlling interests	429		0	0
TOTAL EQUITY AND LIABILITIES	**440**		**380,225,726,234**	**378,728,608,451**

Approved on July 28, 2026

Prepared by	**Chief Accountant**	**General Director**
(Signature, full name)	(Signature, full name)	(Signature, full name, stamp)
Na	Na	
Lim Thi Le Na	Lim Thi Le Na	TỔNG GIÁM ĐỐC Lê Thái Hưng

S.Đ.K.K.D: 2900687702 - C.T.C.P
CÔNG TY CỔ PHẦN THỦY ĐIỆN QUẾ PHONG
H. QUẾ PHONG - T. NGHỆ AN

Que Phong Hydropower Joint Stock Company
Don Con village, Muong Noc commune, Que Phong district, Nghe An province

Forrm B 02 – DN/HN
(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Minister of

CONSOLIDATED INCOME STATEMENT

2026 2st quarter

Currency: VND

ITEMS	Code	Note	2st quarter		Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
1. Gross sales of goods and services	01	1	25,258,291,208	33,553,840,018	51,503,137,760	55,654,205,920
2. Deductions	02		0		0	
3. Net sales of goods and services (10= 01-02)	10		25,258,291,208	33,553,840,018	51,503,137,760	55,654,205,920
4. Cost of goods sold	11	2	9,459,579,847	11,600,487,479	16,442,390,271	20,291,324,771
5. Gross profit from sales of goods and services (20=10 - 11)	20		15,798,711,361	21,953,352,539	35,060,747,489	35,362,881,149
6. Profit/(Loss) from disposal of investment property	21					
7. Financial income	22	3	4,231,116,577	7,494,889,137	8,291,823,312	15,592,661,664
8. Financial expenses	23	4	435,810,364	1,139,526,602	970,647,005	2,305,664,608
- In which: Interest expense	24		432,497,449	1,139,526,602	967,334,090	2,305,664,608
9. Selling expenses	25					
10. General and administration expenses	26		1,571,726,820	1,513,766,306	2,955,305,880	2,871,024,356
11. Profit or loss in joint ventures and associ	27					
12. Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		18,022,290,754	26,794,948,768	39,426,617,916	45,778,853,849
13. Other income	31	5	0	0	0	0
14. Other expenses	32	6	14,253,909	175,677,792	29,524,531	405,597,410
15. Profit from other activitives (40 = 31 - 32	40		(14,253,909)	(175,677,792)	(29,524,531)	(405,597,410)
16. Total accounting profit before tax (50 = 30 + 40)	50		18,008,036,845	26,619,270,976	39,397,093,385	45,373,256,439
17. Current corporate income tax expense	51		3,780,104,027	5,261,644,045	8,061,255,535	9,065,965,334
18. Deferred corporate income tax expense	52				0	0
19. Net profit after corporate income tax (60=50 – 51 - 52)	60		14,227,932,818	21,357,626,931	31,335,837,850	36,307,291,105
Profit after tax of shareholders of parent company	61		14,227,932,818	21,357,626,931	31,335,837,850	36,307,291,105
Non-controlling shareholders' profit after tax	62					
20. Earning per share (*)	70		766	1,149	1,686	1,954
21. Declining earnings per share (*)	71		766	1,149	1,686	1,954

Prepared by (Signature, full name)	Chief Accountant (Signature, full name)	*Approved on July 28, 2026* General Director (Signature, full name, stamp)
Na	Na	S.Đ.K.K.D: 2900687702 - C.T.C.P CÔNG TY CỔ PHẦN THỦY ĐIỆN QUẾ PHONG H. QUẾ PHONG - T. NGHỆ AN
Lim Thi Le Na	Lim Thi Le Na	TỔNG GIÁM ĐỐC Lê Thái Hưng

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Que Phong Hydropower Joint Stock Company

Don Con village, Muong Noc commune, Que Phong district, Nghe An province

Forrm B 03 – DN/HN
(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 issued by the Minister of Finance)

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

2026 2st quarter

Currency: VND

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
1	*2*	*3*	*4*	*5*
I. Cash flows from operating activities				
1. Profit before tax	01		39,397,093,385	45,373,256,439
2. Adjustments for:				
- Depreciation of fixed assets	02		6,267,654,943	10,442,601,962
- Provisions	03		0	0
- Exchange rate differences and gains and losses due to revaluation of foreign currency monetary items	04		0	0
- Gain/(loss) from investing activities	05		-8,291,823,312	-15,592,661,664
- Interest expense	06		967,334,090	2,305,664,608
- Other adjustments	07		0	0
3. Operating profit/(loss) before changes in working capital	**08**		**38,340,259,106**	**42,528,861,345**
- Increase/(Decrease) in receivables	09		4,591,833,143	(6,489,910,425)
- Increase/(Decrease) in inventories	10		0	0
- Increase/(Decrease) in accounts payable (not including accrued interest and corporate income tax payable)	11		-2,858,531,909	(22,716,801,851)
- Increase/(Decrease) in prepaid expenses	12		(1,451,036,702)	677,396,705
- Increase, decrease trading securities	13		0	0
- Interest paid	14		(967,334,090)	(2,305,664,608)
- Corporate income tax paid	15		(18,911,092,233)	(10,734,210,671)
- Other receipts from operating activities	16		0	10,518,733,276
- Other payments for operating activities	17		-3,104,351,687	0
Net cash flows from operating activities	**20**		**15,639,745,628**	**11,478,403,771**
II. Cash flows from investing activities				
1. Payments for additions to fixed asets and other long-term assets	21		0	0
2. Proceeds from disposals of fixed assets	22		0	0
3. Payments on lending, purchase of debt instruments of other entities	23		(21,500,000,000)	(41,788,552,775)
4. Proceeds from the recovery of lending, sale of debt instruments of other entities	24		19,605,000,000	123,150,000,000
5. Payments for investment in capital contributi	25		0	0

6. Proceeds from capital investment in other en	26		0	0
7. Proceeds from loan interests, dividends and (	27		0	0
Net cash flows from investing activities	**30**		**(1,895,000,000)**	**81,361,447,225**
III. Cash flows from financing activities				
1. Proceeds from stock issuance and capital contribution from owners	31		0	0
2. Repayments of capital contributions to owners, acquisition of stocks already issued	32		0	0
3. Proceeds from borrowings	33		0	0
4. Repayments of borrowings	34		(13,199,069,000)	(20,476,847,520)
5. Repayment of finance lease liabilities	35		(339,090,416)	0
6. Dividends or profits paid to owners	36		0	(71,430,556,000)
Net cash flows from financing activities	**40**		**(13,538,159,416)**	**(91,907,403,520)**
Net cash flows in the period (50 = 20+30+40	**50**		**206,586,212**	**932,447,476**
Cash and cash equivalents at the beginning (	**60**		**21,609,344,288**	**15,794,100,584**
Effects of fluctuations in foreign exchange rates	61			
Cash and cash equivalents at the end of the	**70**		**21,815,930,500**	**16,726,548,060**

Approved on July 28, 2026

Prepared by	**Chief Accountai**	**General Director**
(Signature, full name)	(Signature, full na	(Signature, full name, stamp)
Na	Na	
Lim Thi Le Na	Lim Thi Le Na	

CÔNG TY CỔ PHẦN THỦY ĐIỆN QUẾ PHONG

TỔNG GIÁM ĐỐC

Que Phong Hydropower Joint Stock Company
Don Con village, Muong Noc commune, Que Phong district, Nghe An p

Forrm B 09 – DN
(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026 issued bv the Minister of

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

2026 2st quarter

I. Business operations characteristics

1. Form of capital ownership

Que Phong Hydropower Joint Stock Company is a joint stock company operating under Business Registration Certificate No. 2900687702 issued by the Department of Planning and Investment of Nghe An province for the first time on July 26, 2005 and changed for the 6th time on May 19, 2016.

Charter capital: 185.831.000.000 VND

Stock code: QPH

Number of shares: 18.583.100 shares.

Face value: 10.000 VND

The Company's headquarters is at Don Con village, Muong Noc commune, Que Phong district, Nghe An

2. Business Field

The Company's business is the production, transmission and distribution of electricity.

3. Main business

- Production, transmission and distribution of electricity, details: Production and trading of electricity;
- Production of concrete and products from cement and plaster, details: Production and trading of
- Exploitation of stone, gravel, sand, clay, details: Exploration, exploitation, processing, trading of minerals;
- Construction of other civil engineering works, details: Construction of power lines and transformer stations up to 220 Kv;
- Repair of other equipment, details: Repair and maintenance of hydroelectric plants;
- Vocational education, details: Training of power plant operators;
- Short-term accommodation services, details: Hotel business, travel and tourism;
- Forest planting and care, details: Forest planting, processing, trading of forest products;
- Real estate business, land use rights of owners, users or lessees, details: Real estate business, investment in construction of hydroelectric, civil, industrial, traffic, irrigation works.

4. Normal production and business cycle

5. Characteristics of the Company's operations during the financial year that affect the Financial

During the period, there were no unusual events affecting the Financial Statements.

6. Corporate structure

Subsidiaries: As of June 30, 2026, the Company has one (01) Subsidiaries as follows:

Company name	Place of establishment and operation	Rate of Benefit	Voting rights ratio
Sao Va Hydropower Company Limited	Don Con Village, Muong Noc Commune, Que Phong District, Nghe An Province	100%	100%

7. Number of employees at the end of the financial year or the average number of employees during the year: 56 employees.

8. Statement on comparability of information in the Financial Statements: In cases where the information presented is not comparable, the Company shall clearly disclose and explain the reasons for such non-comparability between the current reporting period and the comparative period in the Notes to the Financial Statements.

II. Accounting period, currency used in accounting

1. Annual accounting period: The Company's fiscal year begins on January 1 and ends on December 31 of each year.

2. Currency used in accounting: The currency used in accounting records is Vietnamese Dong (VND).

III. Applicable Accounting Standards and Regimes

1. Applicable accounting regime

The Company applies the Accounting Regime issued under Circular No. 99/2025/TT-BTC on guidance on Enterprise Accounting Regime dated October 27, 2025 of the Ministry of Finance.

2. Statement on Compliance with Accounting Standards and Accounting Regime
by the State. The separate financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the current applicable Accounting Standards and Regime.

3. Applicable accounting form
The company applies the general journal accounting method.

IV. Significant accounting policies, accounting estimates and relevant applicable regulations:

1. Principles for translating Financial Statements prepared in a foreign currency into Vietnam Dong (where the accounting currency differs from Vietnam Dong); the impact (if any) arising from the translation of Financial Statements from a foreign currency into Vietnam Dong.

2. Types of exchange rates applied for accounting purposes
- Exchange rates applied in recognizing exchange differences arising during the period and exchange rates used in remeasuring foreign currency monetary items at the reporting date.
- Cross rates used to determine transaction exchange rates in cases where commercial banks do not quote exchange rates for the relevant foreign currency.

- The gold buying price published by the State Bank of Vietnam or the reference buying price quoted by legally authorized gold trading entities, used for remeasurement of monetary gold at the end of the reporting period.

3. Basis for determining the effective interest rate (EIR) used to discount future cash flows.

4. Basis for recognition of cash and cash equivalents.

Cash includes cash, demand and term bank deposits, cash in transit, and monetary gold. Cash equivalents are short-term investments with a maturity of no more than three months from the date of purchase, which are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

5. Accounting Principles for Financial Investments
a) Trading Securities;
b) Held-to-Maturity Investments;
c) Investments in Subsidiaries; Joint Ventures and Associates;
d) Investments in Other Entities;
đ) Accounting Methods for Other Transactions Related to Financial Investments.

6. Principles of accounting for receivables
Accounts receivable are stated at carrying amount less allowance for doubtful debts.
The classification of receivables as trade receivables, internal receivables and other receivables is carried
- Trade receivables reflect commercial receivables arising from purchase-sale transactions between the
- Internal receivables reflect receivables from affiliated units without legal entity status that are dependent
- Other receivables reflect non-commercial receivables not related to purchase and sale transactions.
Provision for doubtful debts is made for each doubtful debt based on the age of overdue debts or the
Increases and decreases in the balance of the provision for doubtful debts that must be set up at the end of

7. Inventory recognition principles:
- Principle of inventory recognition; Inventory is recorded at the lower of cost and net realizable value.
The cost of inventories is determined as follows:
- Raw materials, tools and equipment: Includes purchase costs and other directly related costs incurred
- Work in progress costs: Including costs of main raw materials, labor costs and other directly related costs;
- For other inventory groups: Original cost includes purchase costs and other directly relevant costs incurred in bringing the inventories to their present location and condition.
Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.
Inventory value is calculated using the weighted average method and is accounted for using the perpetual
its net realizable value. Increases or decreases in the balance of provision for inventory devaluation that must be established at the end of the accounting period are recorded in cost of goods sold.

8. Principles of recording and depreciation of fixed assets, financial lease fixed assets, investment real estate:

9. Accounting policies for biological assets.

10. Accounting policies for business cooperation contracts.

11. Accounting policies for prepaid expenses.

12. Accounting principles for trade payables.

13. Accounting policies for dividends and profit distribution payable

14. Accounting policies for accrued expenses.

15. Accounting policies for deferred revenue.

16. Accounting policies for provisions.

17. Accounting policies for deferred corporate income tax.

18. Accounting policies for borrowings and finance lease liabilities.

19. Accounting policies for recognition and capitalisation of borrowing costs.

20. Accounting policies for convertible bonds.

21. Accounting policies for equity.
- Principles for recording owners' capital contributions, share premiums, convertible bond options, and other owners' capital.
- Principles for recording asset revaluation differences.
- Principles of recording exchange rate differences.

- Principles of recording undistributed profits.

22. Principles and methods for recognition of revenue and other income:"

- Revenue from sale of goods and rendering of services:
  Revenue from sale of goods.
  Revenue from rendering of services.
  Construction contract revenue.
  Revenue from sale of real estate, including condotels, officetels or similar products.
  Revenue from sale of investment property.
- Finance income;
- Other income.

23. Accounting policies for revenue deductions.

24. Accounting policies for cost of sales.

25. Accounting policies for finance costs.

26. Accounting policies for selling expenses and general and administrative expenses.

27. Accounting policies for disposal and liquidation of fixed assets and investment property.

28. Accounting policies for recognition of current corporate income tax expense (including any additional corporate income tax arising from global minimum tax rules) and deferred corporate income tax expense.

29. Other accounting policies and methods.

V. Additional information on items presented in the Statement of Financial Position.

1. Cash and cash equivalents.	**Ending balance**	**Beginning balance**
- Cash	3,952,872,502	3,664,529,681
- Non-term bank deposits	17,863,057,998	17,944,814,607
- Cash in transit.		
- Cash equivalents		
Total	**21,815,930,500**	**21,609,344,288**

Short-term

2. Financial investments.

a) Trading securities

b) Held-to-maturity investments.

- Short-term.	**Ending balance**		**Beginning balance**	
+ Loans.	**Cost**	**Recoverable amount**	**Cost**	**Recoverable amount**
Prime Trung Tín Joint Stock Comp	238,903,745,159	238,903,745,159	226,555,437,204	226,555,437,204
Total	**238,903,745,159**	**238,903,745,159**	**226,555,437,204**	**226,555,437,204**

3. Receivable from customers	**Ending balance**		**Beginning balance**	
	Book value	**Allowance**	**Book value**	**Allowance**
Short-term receivable from customers				
Za Hung Joint Stock Company	401,663,860	0	731,141,038	0
Northern Power Corporation	9,301,441,422	0	12,741,634,827	0
Song Quang Hydropower Joint Stc	0	0	612,988,635	0

Other trade receivables	110,296,291	0	162,099,334	0
Total	**9,813,401,573**	**0**	**14,247,863,834**	**0**

4. Other receivables	**Ending balance**	**Beginning balance**
Short term		
Foreign Trade Commercial Bank Financial Leasing Company Limited	64,745,881	64,745,881
Advance for employees	1,525,147,260	986,967,260
Other receivables	10,164,297	1,920,093,305
Total	**1,600,057,438**	**2,971,806,446**
Long term		
Deposits	75,133,667	75,133,667
Total	**75,133,667**	**75,133,667**

5. Inventory	**Ending balance**	**Beginning balance**
Raw materials	0	0
Cost of production and unfinished business	0	0
Total	**0**	**0**

6. Construction in Progress	**Ending balance**		**Beginning balance**	
	Net Book Value	**Recoverable Amount**	**Net Book Value**	**Recoverable Amount**
Repair and Restoration of Equipment Systems at Sao Va Hydropower Plant	0	0	1,649,325,000	1,649,325,000
Landscape Renovation Design for the Downstream Right Abutment of Ban Coc Hydropower Weir	231,481,482	231,481,482	231,481,482	231,481,482
Total	**231,481,482**	**231,481,482**	**1,880,806,482**	**1,880,806,482**

7. Prepaid expenses	**Ending balance**	**Beginning balance**
Short-term prepaid expenses	**6,015,767,486**	**4,564,730,784**
Tools and supplies used	0	4,118,825
Long-term Prepaid Expenses		
Tools and Equipment Issued for Use	2,991,942,563	196,413,273
Repair Costs of Ban Coc Hydropower Plant	0	4,118,501,900
Other Items	3,023,824,923	245,696,786
Total	**6,015,767,486**	**4,560,611,959**

11. Short-term trade payables		
Stakeholders	**Ending balance**	**Beginning balance**
Trung Son Electricity Joint Stock Company	439,041,364	1,030,713,363
Trung Son Import Export Company Limited	279,241,980	1,045,440
Other parties		
Thien Xung Company Limited	2,059,298,363	2,059,298,363
Sao Vang War Invalids Collective Enterprise Branch	1,818,196,500	1,818,196,500
Hydraulic Mechanical Enterprise	0	0
Payable to other entities	6,048,124,570	7,125,582,329
Total	**10,643,902,777**	**12,034,835,995**

12. Taxes and other payments to the State	Beginning balance	Payable during the period	Amount actually paid during the period	Ending balance
Must pay budget				
Value Added Tax	1,183,556,178	4,482,567,223	5,033,368,585	632,754,816
Corporate income tax	18,938,422,824	8,458,359,319	18,911,092,233	8,485,689,910
Personal income tax	31,576,034	91,390,184	58,406,318	70,495,999
Resource tax	894,073,664	2,863,442,109	3,222,680,210	534,835,563
Other taxes	0	0	0	0
Fees, charges and other charges	0	0	0	0
Total	**21,047,628,700**	**15,895,758,835**	**27,225,547,346**	**9,723,776,288**

13. Payable expenses

Short term	Ending balance	Beginning balance
Interest payable	0	0
Other accrued expenses	7,509,829,021	7,509,829,021
Total	**7,509,829,021**	**7,509,829,021**
Long term		
Advance provision for environmental improvement costs of Pu Cang qu	0	0
Bank interest		
Total	**0**	**0**

14. Dividends and Profit Payable

Dividends	4,802,533,877	4,897,013,500

14. Other payables	Ending balance	Beginning balance
Short term		
Union dues	0	0
Payable to Song Nam Can Hydropower Joint Stock Company	0	0
Dividend payable in 2021	0	0
Other payables	41,279,623	41,279,623
Total	**41,279,623**	**41,279,623**

15. Loans and financial leases

Short term	Ending balance	Beginning balance
Orient Commercial Joint Stock Bank - Nghe An Branch	2,654,597,000	2,796,276,000
Financial leasing debt at Vietcombank Leasing	373,114,412	657,419,850
Vietinbank - Thang Long Branch	0	12,500,000,000
Total	**3,027,711,412**	**15,953,695,850**
Long term		
Orient Commercial Joint Stock Bank - Nghe An Branch	9,893,579,000	11,150,048,000
Vietinbank - Thang Long Branch	0	0
Financial leasing debt at Vietcombank Leasing	0	54,784,978
Total	**9,893,579,000**	**11,204,832,978**

16. Equity

	Owner's equity	Investment and development fund	Undistributed profit after tax	Total
Balance as of 01/01/2026	**185,831,000,000**	**21,435,717,646**	**79,739,067,272**	**287,005,784,918**
Capital increase during the period	0	0	0	**0**
Interest during the period	0	0	31,335,837,850	**31,335,837,850**
Other increases	0	0	0	**0**

Profit distribution	0	0	0	**0**
Loss in period				**0**
Other discounts	0	0	1,413,161,231	**1,413,161,231**
Balance as of 30/06/2026	**185,831,000,000**	**21,435,717,646**	**109,661,743,891**	**316,928,461,537**

VII. Additional information for items presented in the Income Statement

1. Total sales and service revenue	**Quarter 2/2026**	**Quarter 2/2025**
Revenue		
Sales revenue	0	0
Service revenue	25,258,291,208	33,553,840,018
Total	**25,258,291,208**	**33,553,840,018**

2. Cost of goods sold	**Quarter 2/2026**	**Quarter 2/2025**
Cost of goods sold	0	0
Cost of services provided	9,459,579,847	11,600,487,479
Total	**9,459,579,847**	**11,600,487,479**

3. Financial revenue	**Quarter 2/2026**	**Quarter 2/2025**
Interest on deposits and loans	4,231,116,577	7,494,889,137
Profit from sale of investments	0	0
Dividends, profits shared	0	0
Total	**4,231,116,577**	**7,494,889,137**

4. Financial costs	**Quarter 2/2026**	**Quarter 2/2025**
Loan interest	435,810,364	1,139,526,602
Loss from liquidation of financial investments	0	0
Provision for impairment of trading securities and investment losses	0	0
Other financial costs	0	0
Total	**435,810,364**	**1,139,526,602**

5. Other income	**Quarter 2/2026**	**Quarter 2/2025**
Liquidation and sale of fixed assets	0	0
Other items	0	0
Total	**0**	**0**

6. Other costs	**Quarter 2/2026**	**Quarter 2/2025**
Remaining value of fixed assets and costs of liquidation and sale of fixed assets		
Other items	14,253,909	175,677,792
Total	**14,253,909**	**175,677,792**

Approved on July 28, 2026

Prepared by	**Chief Accountant**	**General Director**
(Signature, full name)	(Signature, full name)	(Signature, full name, stamp)
Na	Na	CÔNG TY CỔ PHẦN THỦY ĐIỆN QUẾ PHONG
Lim Thi Le Na	Lim Thi Le Na	TỔNG GIÁM ĐỐC Lê Thái Hưng

8. Increase, decrease tangible fixed assets

	Houses, buildings	Machinery, equipment	Means of transportation, transmission	Management equipment and tools	Total
ORIGINAL COST					
Balance as of 01/01/2026	338,741,409,743	132,641,832,259	1,404,342,727	120,818,182	**472,908,402,911**
Increase in period	0	0	0	0	**0**
Decrease in period	0	0	0	0	**0**
Balance as of 30/06/2026	338,741,409,743	132,641,832,259	1,404,342,727	120,818,182	**472,908,402,911**
DEPRECIATION VALUE					
Balance as of 01/01/2026	241,827,054,431	132,280,146,531	1,404,342,727	120,818,182	**375,632,361,871**
Increase in period	5,757,919,184	265,795,283	0	0	**6,023,714,467**
Decrease in period	0	0	0	0	**0**
Balance as of 30/06/2026	247,584,973,615	132,545,941,814	1,404,342,727	120,818,182	**381,656,076,338**
Residual value					
Balance as of 01/01/2026	96,914,355,312	361,685,728	0	0	**97,276,041,040**
Balance as of 30/06/2026	91,156,436,128	95,890,445	0	0	**91,252,326,573**

9. Increase, decrease of financial lease fixed assets

		Machinery, equipment	Other fixed assets	Total
ORIGINAL COST				
Balance as of 01/01/2026		3,415,166,667	0	**3,415,166,667**
Increase in period		0	0	
Decrease in period		0	0	
Balance as of 30/06/2026	0	3,415,166,667	0	**3,415,166,667**
DEPRECIATION VALUE				
Balance as of 01/01/2026		1,463,642,856	0	**1,463,642,856**
Increase in period	0	243,940,476	0	**243,940,476**
Decrease in period		0	0	
Balance as of 30/06/2026	0	1,707,583,332	0	**1,707,583,332**
Residual value				
Balance as of 01/01/2026	0	1,951,523,811	0	**1,951,523,811**
Balance as of 30/06/2026	0	1,707,583,335	0	**1,707,583,335**

10. Increase, decrease intangible fixed assets

	Quarry concession rights	Software program	Other fixed assets	Total
ORIGINAL COST				
Balance as of 01/01/2026	1,924,000,000	173,000,000	1,627,769,595	**3,724,769,595**
Increase in period	0	0	0	**0**
Decrease in period	0	0	0	**0**
Balance as of 30/06/2026	1,924,000,000	173,000,000	1,627,769,595	**3,724,769,595**
DEPRECIATION VALUE				
Balance as of 01/01/2026	1,924,000,000	173,000,000	1,627,769,595	**3,724,769,595**
Increase in period	0	0	0	**0**
Decrease in period	0	0	0	
Balance as of 30/06/2026	1,924,000,000	173,000,000	1,627,769,595	**3,724,769,595**
Residual value				
Balance as of 01/01/2026	0	0	0	**0**
Balance as of 30/06/2026	0	0	0	**0**