VCP Power and Construction Joint Stock Company

CONSOLIDATED FINANCIAL STATEMENTS

Q2/2026

CONSOLIDATED STATEMENT OF FINACIAL POSITION

Q2/2026

Unit: VND

ASSET	Code	Explanation	Final figures for the quarter	First figures of the year
A - SHORT-TERM ASSETS	100		**2,330,239,251,725**	**2,361,954,732,157**
I. Cash and cash equivalents	110	V.01	**162,762,674,045**	**850,388,027,147**
1. Money	111		135,692,868,566	209,257,671,947
2. Cash equivalents	112		27,069,805,479	641,130,355,200
II. Short-term financial investments	**120**		**691,657,389,283**	**661,402,435,965**
3. Short-term investments held until maturity.	123		691,657,389,283	661,402,435,965
III. Short-term receivables	**130**		**824,382,656,070**	**482,038,838,651**
1. Short-term receivables from customers	131		301,884,320,124	270,213,878,125
2. Prepayment to short-term suppliers	132		134,521,245,573	154,073,454,897
5. Other short-term receivables	135		455,264,382,269	124,968,797,525
6. Provision for doubtful short-term receivables(*)	136		(67,287,291,896)	(67,217,291,896)
IV. Inventory	**140**		**600,298,890,056**	**341,702,542,828**
1. Inventory	141	V.02	600,307,686,056	341,711,338,828
2. Provision for inventory devaluation(*)	149		(8,796,000)	(8,796,000)
V. Other current assets	**150**		**51,137,642,271**	**26,422,887,566**
1. Short-term prepaid expenses	151		6,788,777,885	9,025,563,337
2. Deductible VAT	152		44,117,843,250	17,397,324,229
3. Taxes and other amounts due to the state.	153		231,021,136	0
B - LONG-TERM ASSETS	200		**4,693,298,467,722**	**3,953,083,802,209**
I. Long-term receivables	210		**537,996,210,543**	**537,446,109,369**
5. Other long-term receivables	215		537,996,210,543	537,446,109,369
II. Fixed Assets	220		**2,864,574,387,793**	**2,613,197,778,841**
1. Tangible fixed assets	**221**	**V.03**	**2,668,072,039,143**	**2,416,979,193,978**
- Original price	222		5,508,701,809,736	4,695,339,085,001
- Accumulated depreciation value(*)	223		(2,840,629,770,593)	(2,278,359,891,023)
2. Fixed assets under finance lease	224		**9,902,311,825**	**10,773,797,767**
- Original price	225		11,215,344,443	11,215,344,443
- Accumulated depreciation value(*)	226		(1,313,032,618)	(441,546,676)
3. Intangible fixed assets	227	**V.04**	**186,600,036,825**	**185,444,787,096**
- Original price	228		239,166,162,452	235,992,356,452
- Accumulated depreciation value(*)	229		(52,566,125,627)	(50,547,569,356)
III. Investment Properties	**230**		**0**	**0**
IV. Long-term work-in-progress assets	**250**		**394,330,247,735**	**209,869,968,347**
2. Construction in progress costs	252		394,330,247,735	209,869,968,347
V. Long-term financial investment	**260**		**480,560,062,555**	**404,369,720,089**
2. Investing in affiliated companies and joint ventures.	262		70,500,000,000	0
3. Investing capital in other entities.	263		267,532,000,000	267,532,000,000
4. D P loss on investment in other entities (*)	264		(174,334,706)	(174,334,706)
5. Long-term investment holding until maturity.	265		142,702,397,261	137,012,054,795
V. Other long-term assets	**260**		**415,837,559,096**	**188,200,225,563**

1. Long-term upfront costs	261	V.05	30,041,812,107	31,625,879,972
5. Trade advantages	269		385,795,746,989	156,574,345,591
TOTAL ASSETS	**270**		**7,023,537,719,447**	**6,315,038,534,366**

CONSOLIDATED STATEMENT OF FINACIAL POSITION

Q2/2026 (Continued)

RESOURCES	Code	Explanation	Final figures for the quarter	First figures of the year
C - LIABILITIES	**300**		**3,950,441,727,618**	**3,860,286,954,293**
I. Short-term debt	**310**		**1,201,044,357,560**	**1,029,651,984,935**
1. Short-term payables to suppliers.	311		313,506,677,220	172,148,546,765
2. Short-term advance payment by the buyer.	312		10,605,414,342	6,323,494,379
3. Dividends and profits must be paid.	313		4,730,250,854	6,051,904,114
short -term payables	314	V.06	73,774,428,271	76,399,940,977
5. Workers must be paid.	315		14,640,670,920	15,109,835,829
6. Short-term payables	316	V.07	12,032,374,027	21,476,483,785
9. Short-term unearned revenue	319		18,000,000	0
10. Other short-term payables	320		65,486,923,772	64,886,829,424
11. Short-term loans and financial leases	321		687,462,458,814	656,318,097,213
13. Reward and Welfare Fund	323		18,787,159,340	10,936,852,449
II. Long-term debt	**330**		**2,749,397,370,058**	**2,830,634,969,358**
8. Long-term loans and financial leases	338	V.08	2,749,397,370,058	2,830,634,969,358
D - EQUITY	**400**		**3,073,095,991,829**	**2,454,751,580,073**
I. Equity	**410**	**V.09**	**3,073,095,991,829**	**2,454,751,580,073**
1. Owner's investment capital	411		837,896,580,000	837,896,580,000
- Common stock with voting rights	*411a*		837,896,580,000	837,896,580,000
- Preferred stock	*411b*		0	0
2. Shareholder surplus	412		5,940,175,148	5,940,175,148
8. Development Investment Fund	418		777,320,508,906	629,107,071,262
10. Other funds belonging to equity capital	420		0	0
11. Undistributed after-tax profit	421		832,839,208,188	673,840,858,197
- Undistributed net profit accumulated up to the end of the previous period	*421a*		514,950,210,462	232,379,905,740
- Undistributed net profit for this period	*421b*		317,888,997,726	441,460,952,457
13. Non-controlling shareholder interests	429		619,099,519,587	307,966,895,466
II. Funding Sources and Other Funds	**430**		**0**	**0**
TOTAL FUNDING	**440**		**7,023,537,719,447**	**6,315,038,534,366**

Established on July 29, 2026

The preparer	Chief Accountant	General Director
NGUYEN VIET HOANG	NGUYEN VIET HOANG	PHAM VAN MINH

M.S.D.N:2800799800 C.T.C.P CÔNG TY CỔ PHẦN XÂY DỰNG VÀ NĂNG LƯỢNG VCP THÀNH PHỐ HÀ NỘI

CONSOLIDATED INCOME STATEMENT

Q2/2026

Unit: VND

DESCRIPTION	Code	Explanation	From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025	Cumulative figures from the beginning of the year to the end of this quarter (This year)	Cumulative figures from the beginning of the year to the end of this quarter (Last year)
1	2	3	4	5	6	7
1. Revenue from sales and services	1	VI.10	785,275,261,562	535,601,755,964	1,438,922,504,061	975,454,921,088
2. Revenue deductions	2					
3. Net revenue from sales and services (10=01-02)	10		785,275,261,562	535,601,755,964	1,438,922,504,061	975,454,921,088
4. Cost of goods sold	11	VI.11	464,410,957,258	348,368,044,157	875,306,364,421	634,786,288,283
5. Gross profit from sales and services (20=10-11)	20		320,864,304,304	187,233,711,807	563,616,139,640	340,668,632,805
6. Financial operating revenue	21	VI.12	21,795,149,351	20,439,856,761	34,783,244,909	22,053,430,910
7. Financial costs	22	VI.13	76,610,223,713	46,501,974,764	145,436,059,743	88,025,142,165
- Including: Interest expense	23		*76,610,223,713*	*46,501,974,764*	*144,880,449,164*	*88,015,106,204*
8. The share of profit or loss in a joint venture or associated company.	24					
9. Cost of goods sold	25		1,606,215,365	3,231,493,607	4,192,410,086	6,080,143,074
10. Business management costs	26		31,113,108,644	32,421,261,594	50,254,972,584	50,620,394,629
11. Net profit from business operations	30		233,329,905,933	125,518,838,603	398,515,942,136	217,996,383,847
12. Other income	31	VI.14	1,249,018,736	157,652,599	1,911,870,345	169,652,599
13. Other expenses	32		2,345,759,383	550,976,997	2,523,186,240	1,042,864,594
14. Other profit (40=31-32)	40		(1,096,740,647)	(393,324,398)	(611,315,895)	(873,211,995)
15. Total accounting profit before tax (50 = 30 + 40)	50		232,233,165,286	125,125,514,205	397,904,626,241	217,123,171,852
16. Current Corporate Income Tax Expense	51		31,122,245,646	15,012,362,472	49,252,204,599	25,041,568,256
17. Deferred Corporate Income Tax Expense	52					
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		201,110,919,640	110,113,151,733	348,652,421,642	192,081,603,596
19. Net profit after tax of the parent company			177,703,117,970	102,346,351,211	317,888,997,726	177,645,918,903

20. Net profit after tax attributable to non-controlling shareholders	23,407,801,671	7,766,800,522	30,763,423,916	14,435,684,693

Established on July 29, 2026

The preparer	Chief Accountant	General Director
NGUYEN VIET HOANG	NGUYEN VIET HOANG	PHAM VAN MINH

M.S.D.N: 2800799804 CÔNG TY CỔ PHẦN XÂY DỰNG VÀ NĂNG LƯỢNG VCP THÀNH PHỐ HÀ NỘI

CONSOLIDATED CASH FLOW STATEMENT

(Using the indirect method)
From January 1, 2026 to June 30, 2026

Unit: VND

DESCRIPTION	Code	Cumulative figures from the beginning of the year to the end of this quarter (This year)	Cumulative figures from the beginning of the year to the end of this quarter (Last year)
CASH FLOW FROM OPERATIONS			
Profit before tax	**01**	**397,904,626,241**	**217,123,171,852**
Adjustments for amounts			
Depreciation of fixed assets	02	145,920,525,541	145,313,491,043
Provisions	03	70,000,000	7,693,123,575
Exchange rate gains and losses resulting from the revaluation of monetary items denominated in foreign currencies.	04		8,343,567
Profit and loss from investment activities	05	(34,311,805,191)	(17,892,075,706)
Interest expense	06	144,880,449,164	88,015,106,204
Profit from business operations before changes in working capital.	***08***	***654,463,795,755***	***440,261,160,535***
Increase or decrease in accounts receivable	09	(11,520,264,258)	96,609,090,603
Inventory increase/decrease	10	(258,596,347,228)	(56,338,765,902)
Increases and decreases in liabilities (excluding interest payable and income tax payable).	11	131,585,297,477	(103,873,459,225)
Increase or decrease in upfront costs	12	3,953,905,449	(1,140,803,251)
Interest paid on loan	14	(143,625,760,648)	(86,440,505,513)
Income tax paid	15	(48,267,252,730)	(9,282,387,152)
Other income from business operations	16		
Other cash outflows from business operations	17	(5,492,318,117)	(3,637,322,500)
Net cash flow from operating activities	***20***	***322,501,055,700***	***276,157,007,595***
CASH FLOW FROM INVESTING ACTIVITIES			
Cash spent on purchasing and constructing fixed assets and other long-term assets.	21	(339,393,296,499)	(5,749,617,987)
Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22	364,141,414	255,000,000
Money spent on loans and purchasing debt instruments from other entities.	23	(183,500,000,001)	(584,708,151,116)
Recovered loans, sale of debt instruments from other entities.	24	160,119,947,600	4,000,000,000
Money spent on investing capital in other entities.	25	(616,198,352,307)	
Recovered investment capital contributed to other entities	26		
Interest income from loans, dividends, and profit distributions.	27	21,354,375,286	5,994,418,508
Net cash flow from investing activities	*30*	*(957,253,184,507)*	*(580,208,350,595)*

CASH FLOW FROM FINANCING ACTIVITIES			
Funds raised from issuing shares and receiving capital contributions from owners.	31		
Short-term and long-term loans received	33	520,834,380,299	610,962,878,431
Loan principal repayment	34	(570,900,941,331)	(575,006,891,203)
Payments for financial lease debt	35	(1,485,010,003)	(900,408,892)
Dividends, profits paid to the owners.	36	(1,321,653,260)	(565,549,600)
Net cash flow from financing activities	*40*	*(52,873,224,295)*	*34,490,028,736*
NET CASH FLOW DURING THE PERIOD	*50*	*(687,625,353,102)*	*(269,561,314,264)*
Cash and cash equivalents at the beginning of the period	*60*	*850,388,027,147*	*487,400,155,359*
The impact of changes in the exchange rate on currency conversion.			*(8,343,567)*
Cash and cash equivalents at the end of the period	*70*	*162,762,674,045*	*217,830,497,528*

Established on July 29, 2026

The preparer	Chief Accountant	General Director
NGUYEN VIET HOANG	NGUYEN VIET HOANG	PHAM VAN MINH

M.S.D.N: 2800 ... CÔNG TY CỔ PHẦN XÂY DỰNG VÀ NĂNG LƯỢNG VCP THÀNH PHỐ HÀ NỘI

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Q2/2026

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS.

1. Form of capital ownership:

VCP Power and Construction Joint Stock Company (formerly Vinaconex Investment Construction and Energy Development Joint Stock Company) was established under Business Registration Certificate No. 2800799804, amendment 17, dated December 23, 2025 , issued by the Hanoi Department of Planning and Investment (hereinafter referred to as 'the Company' or 'the Parent Company') as a joint stock company.

Headquarters: 19th floor, Vinaconex 34 building, Lang Ha Street, Lang Ward, Hanoi.

2. Business areas:

Area of activity: Hydropower construction, electricity production and distribution.

Company's business activities: Production and trading of electricity.

3. Corporate Structure:

The group comprises the parent company, 11 subsidiaries, and 1 dependent accounting branch.

4. List of consolidated subsidiaries:

Company name	Head office address	Business operations	Voting ratio
Bai Thuong Hydropower Joint Stock Company	Level 2, Hydropower Plant Management Area, Trung Chinh Hamlet, Thuong Xuan Commune, Thanh Hoa Province.	Production and business electricity	51%
Xuan Minh Hydropower Joint Stock Company	Level 2, Hydropower Plant Management Area, Trung Chinh Hamlet, Thuong Xuan Commune, Thanh Hoa Province.	Production and business electricity	51%
Thac Ba Hydropower Plant Co., Ltd.	No. 43 Duong Quang Ham Street, Phu Thuy Ward, Lam Dong Province	Production and business electricity	100%
Daklo4 Hydropower Company Limited	Mang Den Village, Mang Den Commune, Quang Ngai Province	Production and business electricity	100%
Dakrobaye Hydropower Company Limited	Mang Den Village, Mang Den Commune, Quang Ngai Province	Production and business electricity	100%
Nam La Hydropower Joint Stock Company	No. 144, Truong Trinh Street, Son La City, Son La Province	Production and business electricity	82.765%
Saigon Equipment and Spare Parts Joint Stock Company	205A Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City	Production and business electricity	52.06%
VCP Electromechanical Joint Stock Company	2nd floor, Hydropower Plant Management Area, Trung Chinh	Repairing machinery, equipment...	99.5%

	village, Thuong Xuan commune, Thanh Hoa province		
Green Star Environment Co., Ltd.	Dong Sai Village, Phu Lang Commune, Que Vo Town, Bac Ninh Province, Vietnam	Wastewater treatment, waste disposal, electricity sales	99.55%
Daklo 1-3 Hydropower Company Limited	Mang Den Village, Mang Den Commune, Quang Ngai Province	Production and business electricity	99%
Linh Linh Joint Stock Company	No. 06 Ton Duc Thang Street, O Cho Dua Ward, Hanoi City	Production and business electricity	51%

II. ACCOUNTING PERIOD AND CURRENCY USED IN ACCOUNTING.

The Group's accounting year begins on January 1st and ends on December 31st each year.

The currency used in accounting records is the Vietnamese Dong (symbol VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS.

Accounting system applied:

The corporation applies the Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

Statement on Compliance with Accounting Standards and Accounting Regulations

The Group has applied Vietnamese accounting standards and the guiding documents issued by the State. Financial statements are prepared and presented in accordance with all regulations of each standard, guiding circulars for the implementation of the standards, and the current accounting system in effect.

Accounting method applied

The company uses a computerized accounting system.

IV. ACCOUNTING POLICIES APPLIED

1. Principles for recognizing cash and cash equivalents:

Economic transactions denominated in foreign currency are converted into Vietnamese Dong Namat the actual exchange rate of the transacting bank at the time the transaction occurs. At the end of the year, monetary items denominated in foreign currency are converted using the average interbank exchange rate Nampublished by the State Bank of Vietnam on the last day of the accounting period.

Actual exchange rate differences arising during the period and exchange rate differences resulting from the revaluation of monetary item balances at the end of the year are transferred to financial revenue or expenses in the financial year.

Actual exchange rate differences arising during the period and exchange rate differences resulting from the revaluation of monetary item balances at the end of the year for capital construction investment activities are reflected in the Balance Sheet and transferred to financial revenue or expenses upon completion and handover of the project.

2. Principles for recording inventory:

Inventory valuation principle: Inventory is valued at cost. If the net realizable value is lower than the cost, then the valuation must be based on the net realizable value. The cost of inventory includes the purchase cost, processing costs, and other directly related costs incurred to bring the inventory to its current location and condition.

The original cost of purchased inventory includes the purchase price, non-refundable taxes, transportation, handling, storage costs during the purchasing process, and other costs directly related to the purchase of the inventory.

Inventory devaluation provision: An inventory devaluation provision is established at the end of the year as the difference between the original cost of inventory and its net realizable value. The method for establishing this provision is based on the difference between the provision required this year and any unused provision from the previous year that necessitates an additional provision or reversal this year.

3. Principles for recognizing trade receivables and other receivables:

Recognition principle: Accounts receivable from customers, prepayments to suppliers, and other receivables at the reporting date, if:

- Assets with a recovery or payment period of less than one year are classified as short-term assets.
- Assets with a recovery or payment period exceeding one year are classified as long-term assets.

Provision for doubtful receivables : The provision for doubtful receivables represents the expected loss in value of accounts receivable that are likely to be unpaid by customers at the time of preparing the financial statements.

4. Principles for recognizing and depreciating fixed assets:

4.1 Principles for recording tangible and intangible fixed assets

Fixed assets are recorded at their original cost. During their useful life, fixed assets are recorded at their original cost, accumulated depreciation, and remaining value.

Depreciation method for tangible and intangible fixed assets: Depreciation is calculated using the straight-line method. The depreciation period is estimated in accordance with Circular No. 45/2013/QD-BTC dated April 25, 2013 .

- Houses and buildings	05 - 35 years
- Machinery and equipment	03 - 15 years
- Means of transport	05 - 08 years
- Management equipment and supplies	03 years
- Perennial plants	03 years

5. Principles for recognizing prepaid expenses:

Prepaid expenses include actual expenses incurred but related to the business results of multiple accounting periods. The company's prepaid expenses mainly consist of office rent, tools and equipment, and fixed asset repair costs. These prepaid expenses are allocated over the prepayment period.

6. Principles for recognizing and capitalizing borrowing costs.

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment in construction or production of work-in-progress assets, which are included in the value of those assets (capitalized), including interest on loans and other incidental expenses incurred related to the loan application process.

7. Principles for recognizing trade payables and other payables

Accounts payable to suppliers, other payables, and loans at the reporting date, if:

- Debts with a repayment term of less than one year are classified as short-term debt.

- Debts with a repayment term exceeding one year are classified as long-term debt.

8. Principles and methods of revenue recognition.

Sales revenue is recognized when the following conditions are met simultaneously:

- Most of the risks and benefits associated with ownership of a product or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined with relative certainty;
- The company has obtained or will obtain economic benefits from the sales transaction;
- Identify the costs associated with the sales transaction.

Financial operating revenue: Revenue arising from interest and other financial operating revenue is recognized when both of the following two (2) conditions are met:

- There is potential to obtain economic benefits from that transaction;
- Revenue figures are determined with relative certainty.

9. Principles and methods for recognizing financial expenses.

The expenses recorded as financial expenses include:

- Interest expenses on short-term and long-term loans.
- Exchange rate differences are assessed according to Circular 179/2012/TT-BTC dated October 24, 2012, which regulates the recording, assessment, and handling of exchange rate differences in enterprises.

These amounts are recorded based on the amount generated during the period and are not offset against financial income.

10. Principles for recognizing current corporate income tax expense and other taxes.

Current corporate income tax expense, deferred corporate income tax expense.

- Current corporate income tax expense is determined based on taxable income and the corporate income tax rate for the current year.
- The determination of corporate income tax expense 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 results of an audit by the competent tax authority.
- Deferred corporate income tax expense is determined based on deductible temporary differences, taxable temporary differences, and the corporate income tax rate.

Value Added Tax

Value Added Tax (VAT) is declared and accounted for using the deduction method. The VAT rate applied to electricity production and construction activities is with current State regulations. For the liquidation and sale of materials, the VAT rate is 10%. Other taxes are declared and paid by the Company in accordance with current State regulations.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE STATEMENT OF FINACIAL POSITION.

Unit: VND

		End of quarter	Beginning of the year
1	**Cash and cash equivalents**		
	- Cash	5,191,105,087	13,040,634,538
	- Bank deposits	130,501,763,479	196,217,037,409

- Cash equivalents	27,069,805,479	641,130,355,200
Total	**162,762,674,045**	**850,388,027,147**

2 Inventory	End of quarter	Beginning of the year
- Goods purchased are in transit.	43,413,883,054	27,873,550,753
- Raw materials	68,298,877,590	61,205,636,822
- Tools and equipment	8,950,235,759	7,245,471,662
- Work-in-progress production costs	0	0
- Finished product	10,948,656,470	7,617,982,398
- Goods	468,696,033,183	237,768,697,193
Total	**600,307,686,056**	**341,711,338,828**

Unit: VND

3. Increase and decrease in tangible fixed assets

Item	Houses, buildings	Machinery and equipment	Transmission transport	Management equipment and supplies	Other fixed assets	Perennial plants	Total
Original cost of tangible fixed assets							
Beginning balance	**2,208,223,827,457**	**1,879,788,794,351**	**505,503,738,605**	**4,565,223,233**	**97,227,501,355**	**30,000,000**	**4,695,339,085,001**
- Purchase within the year	1,083,626,332	20,140,998,190	133,046,942,781		99,406,296		154,370,973,599
- Capital investment completed							0
- Increase due to consolidation	334,052,592,968	146,456,842,624	176,662,381,916	3,080,814,872	45,000,000		660,297,632,380
- Liquidation, sale			(1,232,238,291)				(1,232,238,291)
- Other discounts		(73,642,953)					(73,642,953)
Ending balance	**2,543,360,046,757**	**2,046,312,992,212**	**813,980,825,011**	**7,646,038,105**	**97,371,907,651**	**30,000,000**	**5,508,701,809,736**
Accumulated depreciation							
Beginning balance	**860,535,354,480**	**1,100,334,412,623**	**265,397,178,619**	**4,148,867,677**	**47,914,077,624**	**30,000,000**	**2,278,359,891,023**
- Depreciation during the year	53,291,632,483	39,951,607,769	28,523,850,118	176,998,274	2,421,626,683		124,365,715,327
- Increase due to consolidation	190,914,916,457	105,514,069,275	139,731,826,083	3,004,233,672	45,000,000		439,210,045,487
- Liquidation, sale			(1,232,238,291)				**(1,232,238,291)**
- Other discounts		(73,642,953)					**(73,642,953)**
Ending balance	**1,104,741,903,420**	**1,245,726,446,714**	**432,420,616,529**	**7,330,099,623**	**50,380,704,307**	**30,000,000**	**2,840,629,770,593**
The remaining value of tangible fixed assets.							
- On the first day of the period	**1,347,688,472,977**	**779,454,381,728**	**240,106,559,986**	**416,355,556**	**49,313,423,731**	**0**	**2,416,979,193,978**
- On the last day of the term	**1,438,618,143,337**	**800,586,545,498**	**381,560,208,482**	**315,938,482**	**46,991,203,344**	**0**	**2,668,072,039,143**

4 The situation regarding increases and decreases in intangible fixed assets.

Unit: VND

Item	Other intangible assets	Total
Original cost of intangible fixed assets		
Beginning balance	**235,992,356,452**	**235,992,356,452**
- Increase during the period	3,173,806,000	3,173,806,000
- Liquidation, sale		
Year-end balance	**239,166,162,452**	**239,166,162,452**
Accumulated depreciation		
Beginning balance	**50,547,569,356**	**50,547,569,356**
- Depreciation during the period	2,018,556,271	982,756,155
- Liquidation, sale		
Year-end balance	**52,566,125,627**	**52,566,125,627**
The remaining value of intangible fixed assets.		
- On the first day of the period	**185,444,787,096**	**185,444,787,096**
- On the last day of the term	**186,600,036,825**	**186,600,036,825**

5 Long-term upfront costs	End of quarter	Beginning of the year
- Cost of tools and equipment	9,283,350,325	9,983,273,608
- Other expenses	20,758,461,782	21,642,606,364
Total	**30,041,812,107**	**31,625,879,972**

6 Taxes and other payments due to the State.	End of quarter	Beginning of the year
- Value Added Tax	6,123,098,257	6,272,249,717
- Corporate income tax	48,761,252,220	47,776,300,351
- Personal income tax	1,412,437,663	1,212,008,085
- Resource tax	9,151,208,442	10,595,274,485
- Other taxes and fees	8,326,431,689	10,544,108,339
Total	**73,774,428,271**	**76,399,940,977**

7 Costs payable	End of quarter	Beginning of the year
- Interest payable	10,380,637,556	10,584,282,376
- Other expenses	1,651,736,471	10,892,201,409
Total	**12,032,374,027**	**21,476,483,785**

8 Long-term loans and debt	End of quarter	Beginning of the year
- Long-term loans	2,256,689,036,722	2,339,384,969,358
- Bonds issued	492,708,333,336	491,250,000,000
Total	**2,749,397,370,058**	**2,830,634,969,358**

9. Equity

9.1 Table of Changes in Equity Capital

Unit: VND

Content	Owner's investment capital	Development Investment Fund	Share premium	Other funds belonging to equity capital	Undistributed after-tax profit	Non-controlling shareholder interests	Total
Beginning balance	**837,896,580,000**	**499,895,424,557**	**5,940,175,148**	**4,258,537,955**	**415,249,386,106**	**284,826,464,137**	**2,048,066,567,903**
- Capital increase during the year							0
- Increase due to consolidation						3,650,088,485	**3,650,088,485**
- Profit in the previous period					441,460,952,457	39,641,730,905	**481,102,683,362**
- Profit distribution		124,953,108,750			(182,869,480,366)	(20,151,388,061)	**(78,067,759,677)**
- Other discounts		4,258,537,955		(4,258,537,955)			0
The ending balance is before the beginning balance.	**837,896,580,000**	**629,107,071,262**	**5,940,175,148**	**0**	**673,840,858,197**	**307,966,895,466**	**2,454,751,580,073**
- Increase due to consolidation						283,625,516,422	**283,625,516,422**
- Profit for this period					317,888,997,726	30,763,423,916	**348,652,421,642**
- Profit distribution		148,213,437,644			(158,890,647,735)	(3,256,316,217)	**(13,933,526,308)**
This ending balance	**837,896,580,000**	**777,320,508,906**	**5,940,175,148**	**0**	**832,839,208,188**	**619,099,519,587**	**3,073,095,991,829**

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT.

Unit: VND

		From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
10	**Revenue**		
	- Revenue from electricity sales	334,706,028,396	186,023,185,210
	- Other revenue	450,569,233,166	349,578,570,754
	Total	**785,275,261,562**	**535,601,755,964**

		From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
11	**Cost of goods sold**		
	- Cost of electricity production	70,251,392,392	50,461,894,515
	- Other cost of goods sold	394,159,564,866	297,906,149,642
	Total	**464,410,957,258**	**348,368,044,157**

		From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
12	**Financial operating revenue**		
	- Interest on deposits and loans	21,795,149,351	16,214,125,913
	- Other financial revenue	0	4,225,730,848
	Total	**21,795,149,351**	**20,439,856,761**

		From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
13	**Financial costs**		
	- Interest expense	76,054,613,134	46,501,974,764
	- Other financial costs	555,610,579	
	Total	**76,610,223,713**	**46,501,974,764**

		From April 1st, 2026 to June 30th, 2026	From April 1st, 2025 to June 30th, 2025
14	**Other income**		
	- Liquidation of fixed assets	364,141,414	150,000,000
	- Other income	884,877,322	7,652,599
	Total	**1,249,018,736**	**157,652,599**

Established on July 29, 2026

The preparer	Chief Accountant	General Director
NGUYEN VIET HOANG	NGUYEN VIET HOANG	PHAM VAN MINH

M.S.D.N: 2800... CÔNG TY CỔ PHẦN XÂY DỰNG VÀ NĂNG LƯỢNG VCP THÀNH PHỐ HÀ NỘI