

**INTERIM CONSOLIDATED FINANCIAL
STATEMENTS**

**VCP POWER & CONSTRUCTION JOINT STOCK
COMPANY**

For the period from 01/01/2026 to 30/06/2026
(Reviewed)



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REPORT OF BOARD OF MANAGEMENT

The Board of Management of VCP Power & Construction Joint Stock Company (the "Company") presents its report and the Company's Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

VCP Power & Construction Joint Stock Company (formerly known as Vinaconex Power & Construction Joint Stock Company) was established under the Business Registration Certificate No. 2800799804, initially on 18 May 2004 and most recently amended for the seventeenth time by Hanoi Authority for Planning and Investment on 23 December 2025.

The Company's head office is located at 19th floor, Vinaconex Building, No.34 Lang Ha, Lang ward, Hanoi, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mr. Vu Ngoc Tu	Chairman
Mr. Pham Van Minh	Permanent Deputy Chairman
Mr. Trinh Nguyen Khanh	Member
Ms. Nguyen Thi Ha Ninh	Member
Mr. Nguyen Viet Tien	Member

Board of Management:

Mr. Pham Van Minh	General Director
Mr. Trinh Nguyen Khanh	Deputy General Director

Board of Supervision:

Ms. Nguyen Minh Hieu	Head
Ms. Dinh Thuy Lam	Member
Ms. Bui Hai Yen	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of these Interim Consolidated Financial Statements is Mr. Vu Ngoc Tu – Chairman of the Board of Directors.

Mr. Pham Van Minh – General Director is authorized by Mr. Vu Ngoc Tu to sign this Interim Consolidated Financial Statements for the accounting period ended 30 June 2026, pursuant to Decision No. 120/2021/QĐ-HDQT issued by the Company's Board of Directors on 08 November 2021.

AUDITORS

The auditors of the AASC Limited have taken the review of Interim Consolidated Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

We - The Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare and present the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

We are responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated financial statements comply with the current State regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Consolidated Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Consolidated Financial Statements.

Other commitments

We confirm that our Company has fully complied with the all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management



Phạm Văn Minh

General Director (Pursuant to the authorization under Decision No. 120/2021/QĐ-HĐQT dated 08 November 2021)

Approved, 25 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: Shareholders, the Board of Directors and Board of Management
VCP Power & Construction Joint Stock Company**

We have reviewed the accompanying Interim Consolidated Financial Statements of VCP Power & Construction Joint Stock Company prepared on 25 August 2026, from pages 6 to 56 including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows and Notes to the Interim Consolidated Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

Board of Management's Responsibility

The Board of Management is responsible for the preparation and presentation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Consolidated Financial Statements and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not give a true and fair view, in all material respects, of the financial position of the VCP Power & Construction Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Consolidated Financial Statements.

**Do Mạnh Cường**

Deputy General Director

Registered Auditor No.: 0744-2023-002-1

Hanoi, 25 August 2026

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MEMBER OF THE HLB NETWORK
THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code ASSETS	Note	Ending balance VND	Beginning balance VND
100 A. CURRENT ASSETS		2,330,239,251,725	2,361,954,732,157
110 I. Cash and cash equivalents	4	162,762,674,045	850,388,027,147
111 1. Cash		135,692,868,566	209,257,671,947
112 2. Cash equivalents		27,069,805,479	641,130,355,200
120 II. Short-term investments	5	671,981,343,526	641,726,390,208
123 1. Short - term held - to - maturity investments		691,657,389,283	661,402,435,965
124 2. Allowance for short - term impairment of held-to-maturity investments		(19,676,045,757)	(19,676,045,757)
130 III. Short-term receivables		844,058,701,827	501,714,884,408
131 1. Short-term trade receivables	6	301,884,320,124	270,213,878,125
132 2. Short-term prepayments to suppliers	7	134,521,245,573	154,073,454,897
135 3. Other short-term receivables	8	455,264,382,269	124,968,797,525
136 4. Allowance for short-term doubtful debts	9	(47,611,246,139)	(47,541,246,139)
140 IV. Inventories	10	600,298,890,056	341,702,542,828
141 1. Inventories		600,307,686,056	341,711,338,828
142 2. Allowance for decline of inventories		(8,796,000)	(8,796,000)
160 V. Other short-term assets		51,137,642,271	26,422,887,566
161 1. Short - term deferred expenses	15	6,788,777,885	9,025,563,337
162 2. Deductible VAT		44,117,843,250	17,397,324,229
163 3. Short - term taxes and other receivables from State budget	19	231,021,136	-
200 B. NON-CURRENT ASSETS		4,693,298,467,722	3,953,083,802,209
210 I. Long-term receivables		537,996,210,543	537,446,109,369
215 1. Other long-term receivables	8	537,996,210,543	537,446,109,369
220 II. Fixed assets		2,864,574,387,793	2,613,197,778,841
221 1. Tangible fixed assets	12	2,668,072,039,143	2,416,979,193,978
222 - Historical costs		5,508,701,809,736	4,695,339,085,001
223 - Accumulated depreciation		(2,840,629,770,593)	(2,278,359,891,023)
224 2. Finance lease fixed asset	13	9,902,311,825	10,773,797,767
225 - Historical costs		11,215,344,443	11,215,344,443
226 - Accumulated depreciation		(1,313,032,618)	(441,546,676)
227 3. Intangible fixed assets	14	186,600,036,825	185,444,787,096
228 - Historical costs		239,166,162,452	235,992,356,452
229 - Accumulated amortization		(52,566,125,627)	(50,547,569,356)
250 III. Long-term assets in progress		394,330,247,735	209,869,968,347
252 1. Construction in progress	11	394,330,247,735	209,869,968,347
260 IV. Long - term investments	5	480,560,062,555	404,369,720,089
262 1. Investments in joint ventures and associates		70,500,000,000	-
263 2. Equity investments in other entities		267,532,000,000	267,532,000,000
264 3. Allowance for long - term impairment of other investments		(174,334,706)	(174,334,706)
265 4. Long-term held - to - maturity investments		142,702,397,261	137,012,054,795
270 V. Other long-term assets		415,837,559,096	188,200,225,563
271 1. Long-term deferred expenses	15	30,041,812,107	31,625,879,972
279 2. Goodwill	16	385,795,746,989	156,574,345,591
280 TOTAL ASSETS		7,023,537,719,447	6,315,038,534,366

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code CAPITAL	Note	Ending balance VND	Beginning balance VND
300 C. LIABILITIES		3,950,441,727,618	3,860,286,954,293
310 I. Current liabilities		1,201,044,357,560	1,029,651,984,935
311 1. Short-term trade payables	18	313,506,677,220	172,148,546,765
312 2. Short-term prepayments from customers		10,605,414,342	6,323,494,379
313 3. Dividends and profit distribution payable		4,730,250,854	6,051,904,114
314 4. Short-term taxes and other payables to State budget	19	73,774,428,271	76,399,940,977
315 5. Payables to employees		14,640,670,920	15,109,835,829
316 6. Short-term accrued expenses	20	12,032,374,027	21,476,483,785
319 7. Short-term unearned revenue		18,000,000	-
320 8. Other short-term payables	21	65,486,923,772	64,886,829,424
321 9. Short-term borrowings and finance lease liabilities	17	687,462,458,814	656,318,097,213
323 10. Bonus and welfare fund		18,787,159,340	10,936,852,449
330 II. Non-current liabilities		2,749,397,370,058	2,830,634,969,358
339 1. Long-term borrowings and finance lease liabilities	17	2,749,397,370,058	2,830,634,969,358
400 D. OWNER'S EQUITY	22	3,073,095,991,829	2,454,751,580,073
411 1. Contributed capital		837,896,580,000	837,896,580,000
411a Ordinary shares with voting rights		837,896,580,000	837,896,580,000
412 2. Share Premium		5,940,175,148	5,940,175,148
418 3. Development and investment funds		777,320,508,906	629,107,071,262
420 4. Retained earnings		832,839,208,188	673,840,858,197
420a Retained earnings accumulated to previous period		514,950,210,462	232,379,905,740
420b Retained earnings of the current period		317,888,997,726	441,460,952,457
429 5. Non – Controlling Interest		619,099,519,587	307,966,895,466
440 TOTAL CAPITAL		7,023,537,719,447	6,315,038,534,366

Vuong Hoang Bao Long
Preparer

Nguyen Viet Hoang
Chief Accountant

Pham Van Minh
General Director (Pursuant to the authorization under Decision No. 120/2021/QĐ-HĐQT dated 08 November 2021)
Approved, 25 August 2026



INTERIM CONSOLIDATED STATEMENT OF INCOME

For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	This period VND	Previous period VND
01	1. Revenue from sales of goods and provision of services	25	1,438,922,504,061	975,454,921,088
02	2. Revenue deductions		-	-
10	3. Net revenue from sale of goods and provision of services		1,438,922,504,061	975,454,921,088
11	4. Cost of goods sold	26	875,306,364,421	634,786,288,283
20	5. Gross profit from sales of goods and provision of services		563,616,139,640	340,668,632,805
21	6. Gain/(loss) on liquidation or disposal of investment property		-	-
22	7. Financial income	27	34,783,244,909	22,053,430,910
23	8. Financial expense	28	145,436,059,743	88,025,142,165
24	- In which : Interest expense		143,422,115,828	88,015,106,204
27	9. Share of joint ventures and associate's profit or loss		-	-
25	10. Selling expense	29	4,192,410,086	6,080,143,074
26	11. General and administrative expense	30	50,254,972,584	50,620,394,629
30	12. Net profit from operating activities		398,515,942,136	217,996,383,847
31	13. Other income	31	1,911,870,345	169,652,599
32	14. Other expenses	32	2,523,186,240	1,042,864,594
40	15. Other profit		(611,315,895)	(873,211,995)
50	16. Total net profit before tax		397,904,626,241	217,123,171,852
51	17. Current corporate income tax expense	33	49,252,204,599	24,138,343,747
52	18. Deferred corporate income tax expense		-	-
60	19. Profit after corporate income tax		348,652,421,642	192,984,828,105
61	20. Profit after tax attributable to owners of the parent		317,888,997,726	178,549,143,412
62	21. Profit after tax attributable to non-controlling interests		30,763,423,916	14,435,684,693
70	22. Basic earnings per share	34	3,794	2,131

Vuong Hoang Bao Long
Preparer

Nguyen Viet Hoang
Chief Accountant

Phạm Văn Minh
General Director (Pursuant to
the authorization under Decision
No. 120/2021/QĐ-HĐQT dated
08 November 2021)

Approved, 25 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		397,904,626,241	217,123,171,852
	2. Adjustment for			
02	- Depreciation and amortization of fixed assets and investment properties		148,532,288,029	145,313,491,043
03	- Allowances and provisions		70,000,000	7,693,123,575
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		-	8,343,567
05	- Gains / losses from investment activities		(34,311,805,191)	(17,892,075,706)
06	- Interest expense		144,880,449,164	88,015,106,204
08	3. Operating profit before changes in working capital		657,075,558,243	440,261,160,535
09	- Increase or decrease in receivables		(39,409,028,963)	96,477,961,592
10	- Increase or decrease in inventories		(258,596,347,228)	(56,338,765,902)
11	- Increase or decrease in payables (excluding interest payable/ corporate income tax payable)		74,572,616,436	(103,758,789,784)
12	- Increase or decrease in deferred expenses		3,953,905,449	(1,140,803,251)
14	- Interest paid		(143,625,760,648)	(86,424,045,943)
15	- Corporate income tax paid		(48,267,252,730)	(9,282,387,152)
17	- Other payments on operating activities		(5,492,318,117)	(3,637,322,500)
20	Net cash flow from operating activities		240,211,372,442	276,157,007,595
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(267,103,613,241)	(5,749,617,987)
22	2. Proceeds from disposals of fixed assets and other long-term assets		364,141,414	255,000,000
23	3. Loans and purchase of debt instruments from other entities		(183,500,000,001)	(584,708,151,116)
24	4. Collection of loans and resale of debt instruments from other entities		160,119,947,600	4,000,000,000
25	5. Equity investments in other entities		(606,198,352,307)	-
27	6. Interest and dividend received		21,354,375,286	5,994,418,508
30	Net cash flow from investing activities		(874,963,501,249)	(580,208,350,595)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	1. Proceeds from borrowings		520,834,380,299	610,962,878,431
34	2. Repayment of principal		(570,900,941,331)	(575,006,891,203)
35	3. Repayment of financial principal		(1,485,010,003)	(900,408,892)
36	4. Dividends or profits paid to owners		(1,321,653,260)	(565,549,600)
40	Net cash flow from financing activities		(52,873,224,295)	34,490,028,736
50	Net cash flows in the period		(687,625,353,102)	(269,561,314,264)

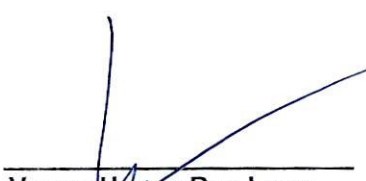
INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

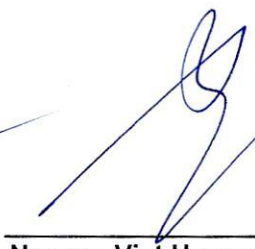
For the period from 01/01/2026 to 30/06/2026

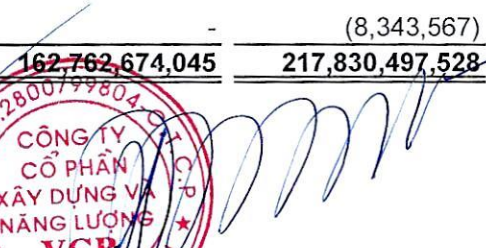
(Indirect method)

(continued)

Code ITEMS	Note	This period	Previous period
		VND	VND
60 Cash and cash equivalents at the beginning of the year		850,388,027,147	487,400,155,359
61 Effect of exchange rate fluctuations		-	(8,343,567)
70 Cash and cash equivalents at the end of the period	4	<u>162,762,674,045</u>	<u>217,830,497,528</u>


Vuong Hoang Bao Long
 Preparer


Nguyen Viet Hoang
 Chief Accountant


Pham Van Minh

General Director (Pursuant to the
 authorization under Decision No.
 120/2021/QĐ-HĐQT dated 08
 November 2021)

Approved, 25 August 2026



NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1 . GENERAL INFORMATION OF THE COMPANY****1.1 Forms of Ownership**

VCP Power & Construction Joint Stock Company (formerly known as Vinaconex Power & Construction Joint Stock Company) was established under the Business Registration Certificate No. 2800799804, initially on 18 May 2004 and most recently amended for the seventeenth time by Hanoi Authority for Planning and Investment on 23 December 2025.

The Company's head office is located at 19th Floor, Vinaconex Building, No. 34 Lang Ha, Lang ward, Hanoi, Vietnam.

The Company's charter capital is VND 837,896,580,000 equivalent to 83,789,658 shares, with the par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 was 1,152 employees (as at 01 January 2026: 1,121 employees).

1.2 Business field

The Company's main business activities include investment in the construction of hydropower projects, electricity generation, transmission, and distribution, etc.

1.3 Business activities

The Company's main business activities include:

- Investment in the construction of hydropower projects; generation and trading of electricity; consultancy and construction of electrical works;
- Undertaking construction and installation of civil, industrial and other infrastructure projects; development and trading of residential properties and office leasing;
- Manufacturing and trading of construction materials, hotel and tourism business;
- Provision of rental, repair and maintenance services for machinery, vehicles and equipment;
- Trading of construction equipment and real estate;
- Wastewater, waste treatment and electricity sales.

1.4 Group structure

The Group's subsidiaries consolidated in Consolidated Financial Statements as at 30 June 2026 include:

Name of company	Head office	Proportion of ownership	Proportion of voting rights	Principal activities
Bai Thuong Hydropower Joint Stock Company	2nd Floor, Management and Operation Building of Hydropower Projects, Trung Chinh hamlet, Thuong Xuan commune, Thanh Hoa province	51.00%	51.00%	Electricity production and trading
Xuan Minh Hydropower Joint Stock Company	2nd Floor, Management and Operation Building of Hydropower Projects, Trung Chinh hamlet, Thuong Xuan commune, Thanh Hoa province	51.00%	51.00%	Electricity production and trading
Dak Robaye Hydropower Company Limited	Mang Den Village, Mang Den Commune, Quang Ngai Province	100.00%	100.00%	Electricity production and trading
Dak Lo 4 Hydropower Company Limited	Village 1, Kon Plông Commune, Quang Ngai Province	100.00%	100.00%	Electricity production and trading

1 . GENERAL INFORMATION (continued)**1.4 . Group structure (continued)**

Name of company	Head office	Proportion of ownership	Proportion of voting rights	Principal activities
Thac Ba Hydropower Factory Company	No. 43 Duong Quang Ham Street, Phu Thuy ward, Lam Dong province	100.00%	100.00%	Electricity production and trading
Nam La Hydropower Joint Stock Company	No. 144 Truong Chinh street, Group 4, To Hieu ward, Son La province	82.76%	82.76%	Electricity production and trading
Sai Gon Machinery Spare Parts JSC	237/2/43 Hoa Binh, Phu Thanh ward, Ho Chi Minh city, Vietnam	43.08%	52.06%	Electricity production and trading
VCP Mechanical & Electrical Joint Stock Company	19th floor, Vinaconex Building, No. 34 Lang Ha street, Lang ward, Hanoi	99.50%	99.50%	Construction and electromechanical engineering
Green Star Environment Company Limited	Dong Sai hamlet, Phu Lang commune, Bac Ninh province	99.55%	99.55%	Wastewater treatment, waste disposal, and electricity sales
Dak Lo 1 -3 Hydropower Company Limited	Diek Tem Village, Kon Plông Commune, Quang Ngai Province	99.27%	99.27%	Construction and electromechanical engineering
Linh Linh Joint Stock Company	No. 6, Ton Duc Thang Street, O Cho Dua Ward, Hanoi, Vietnam	51.00%	51.00%	Electricity production and trading

Associates reflected in the Interim Consolidated Financial Statements using the equity method as at 30 June 2026: see Note 5 for details.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 . Accounting period and accounting currency**

Annual accounting period commences on 1 January and ends on 31 December.
The Company maintains its accounting records in Vietnamese Dong (VND).

2.2 . Standards and Applicable Accounting Policies*Applicable Accounting Policies*

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance, the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements and the Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing some articles of the Circular No. 202/2014/TT-BTC.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and disclosures

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 01 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 01 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 41 of the Consolidated Financial Statements.

2.4 . Basis for preparation of Consolidated Financial Statements

Consolidated Financial Statements are prepared based on consolidating Separate Financial Statements of the Company and Financial Statements of its subsidiaries under its control for the period from 01/01/2026 to 30/06/2026. Control right is achieved when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. If necessary, adjustments are made to the Financial Statements of subsidiaries to ensure the consistency of application of accounting policies among the Company and its subsidiaries.

The operating results of subsidiaries acquired or disposed during the period are included in the Consolidated Financial Statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated Financial Statements.

Non – controlling interests

Non – controlling interests represents the portion of profit or loss and net assets of subsidiaries not held by the Company.

2.5 . Accounting estimates

The preparation of the Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Consolidated Financial Statements include:

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Foreign currency transactions arising during the accounting period are translated into Vietnam Dong at the actual exchange rates prevailing on the transaction dates, being the average transfer buying and selling exchange rate quoted by the commercial bank where the Company regularly conducts transactions.

Real exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For asset accounts, applying the average transfer buying and selling exchange rates of the commercial bank where the Company regularly conducts transactions are applied;
- For foreign currency deposited in bank, applying the average transfer buying and selling exchange rates of the bank where the Company maintains its deposit accounts are applied;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising from foreign currency transactions in the period and from revaluation of remaining foreign currency monetary items at the end of the period are recorded immediately to operating results of the accounting period.

2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits .

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9 . Business combination and goodwill

All business combinations shall be accounted for by applying the purchase method. The cost of a business combination includes the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer, in exchange for control of the acquiree plus any costs directly attributable to the business combination. The acquiree's identifiable assets, liabilities and contingent liabilities in business combination are measured at their fair values at the acquisition date.

The goodwill or gain from a bargain purchase is defined as the difference between the cost of the business combination and acquirer's interest in the net fair value of the subsidiary's identifiable net assets at the acquisition date held by Parent. Gain from a bargain purchase (if any) will be recognized in the Consolidated Income Statement. Goodwill is amortized on a straight-line basis over an estimated useful life of 10 years. Periodically, the Company will assess goodwill for impairment at the subsidiary, if there is evidence that the impairment loss of goodwill exceeds the annual amortization amount, impairment loss shall be recognized in the period in which it arises.

2.10 . Financial investments

Investments held to maturity comprise: term deposits and loans held to maturity to earn profits periodically.

Investments in subsidiaries, joint ventures and associates: During the period, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Accounting Standards on "Business combination" and "Investments in joint ventures and associates".

In the Consolidated Financial Statements, investments in joint ventures and associates are accounted for using equity method. Under this method, the investments are initially recognized on the Consolidated Statement of Financial Position at cost and adjusted thereafter for the post acquisition change in the Company's share in net assets of the associate after acquisition date. Goodwill incurred from the investment in the associates is reflected in the carrying amount of the investment in the associate. The Company will not allocate such goodwill but assess annually to determine whether the goodwill is under impaired loss or not.

For the adjustment of the value of investments in joint ventures and associates from the date of investment to the beginning of the reporting period, the Company: make an adjustment to the undistributed profit after tax according to net adjusted accumulated amount to the beginning of the reporting period.

For the adjustment of the value of investments in joint ventures and associates arising in the period, the Company shall exclude the preferred dividends of other shareholders (if preferred shares are classified as Owner's capital); expected number of deductions for bonus and welfare funds of joint ventures and associates; share of profits related to transactions of joint ventures, associates contributing capital or selling assets to the Company before determining the Company's share in the profit or loss of the joint venture or associated company during the reporting period. The Company then adjusts the value of the investment in proportion to its share in profits and losses of joint ventures and associates and immediately recognizes in the Consolidated Statement of Income

Financial Statements of associates are prepared in the same period with the Group's consolidated financial statements and use the consistent accounting policies with the Group's policies. Adjustment shall be made if necessary to ensure the consistence with the Group's accounting policies.

Equity Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the period as follows:

- With regard to long-term investments (other than trading securities) without significant influence on the investee so that the provision shall be made based on the Financial Statements at the provision date of the investee;
- With regard to investments held to maturity, impairment provisions shall be made based on the recovery capacity in accordance with statutory regulations.

2.11 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Consolidated Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowance for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.12 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.13 . Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standard conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred relating to the lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses to ensure full capital recovery.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 35 years
- Machinery, equipment	03 - 15 years
- Vehicles, Transportation equipment	03 - 08 years
- Office equipment and furniture	03 - 07 years
- Other fixed assets	03 - 25 years
- Land use rights	65 years
- Management software	05 years

2.14 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.15 . Operating lease

Operating leases are fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Income Statement on a straight-line basis over the period of the lease.

2.16 . Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables.

Under the terms of the BCC, HHK Investment and Trading Joint Stock Company is responsible for maintaining the accounting records for the BCC, and the parties jointly share the profits or losses based on the BCC's operating results. The Company recognizes in its Statement of Profit or Loss the share of profit after tax attributable to the Company based on the notification from the BCC.

2.17 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Consolidated Statement of Income on a straight-line basis according to the lease term of the contract;
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dong and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years;
- Fixed asset repair costs and reservoir dredging costs are allocated using the straight-line method over a period from 01 to 03 years;
- Office rental expenses are allocated based on the lease term;
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.18 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Consolidated Financial Statements according to their remaining terms at the end reporting date.

2.19 . Dividend and profit payables

Dividend and profit distribution payables (whether settled in cash or non-cash assets) are recognized when the Company no longer has the discretion to avoid the obligation to make such distributions to shareholders or capital contributors in accordance with the relevant laws and regulations.

The dividend payable is recognized when the investee no longer has the discretion to avoid the dividend payment obligation, being the date on which the dividend distribution notice is issued by the Company's Board of Directors and the dividend entitlement record date is announced by the Vietnam Securities Depository and Clearing Corporation.

2.20 . Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

Borrowings and finance lease liabilities shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities.

2.21 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.22 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses which are recorded as operating expenses of the reporting period.

2.23 . Deferred revenues

Deferred revenues include prepayments from customers for one or many accounting periods relating to asset leasing.

Deferred revenues are transferred to revenue from sale of goods and provision of services with the amount corresponding to each accounting period.

2.24 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.25 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at fair value of the consideration received, excluding discounts, rebates, and sales returns.

The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales of goods

- Significant risks and rewards associated with the ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.

Revenue from provision of services

- The stage of the completion of the work performed at the end of the reporting period can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.26 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and goods have not been determined as sold.

2.27 . Financial expenses

Items recorded into financial expenses comprise:

- Interest expense;
- Foreign exchange loss.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.28 . Selling expenses, general and administrative expenses

Selling expenses reflect the actual costs incurred in the process of providing goods and services.

General and administrative expenses reflect the actual costs incurred in the Company's overall management activities.

2.29 . Liquidation or disposal of fixed assets

Liquidation or disposal of fixed assets is recognized in the Consolidated Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets are determined as the difference between revenue and expenses directly related to the sale of the fixed assets and carrying amount of fixed assets. The gain or loss from the liquidation or disposal of fixed assets presented on a net basis in the Statement of Income.

2.30 . Corporate income tax

a. Current corporate income tax expenses and Deferred corporate income tax expenses

Current corporate income tax expense are determined based on taxable income during the period and current corporate income tax rate.

b. Tax incentives policies

Companies currently enjoy preferential tax exemption policies for 4 years from the time they generate taxable income from hydropower activities, environmental protection, and waste-to-energy operations, and a 50% reduction in tax payable for the next 9 years include:

- Bai Thuong Hydro Power Joint Stock Company;
- Nam La Hydro Power Joint Stock Company;
- Xuan Minh Hydro Power Joint Stock Company;
- Dak Robaye Hydro Power Company Limited;
- Green Star Environment Company Limited.

c. Current corporate income tax rate

For the period from 01/01/2026 to 30/06/2026, the Company applies the corporate income tax rate:

- Tax exemption for activities in the environmental protection sector and waste-to-energy operations;
- Tax rate 10% for electricity production and trading activities;
- Tax rate 20% for the remaining activities.

2.31 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the period.

2.32 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly through one or more intermediaries are control by the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises;
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.33 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 . BUSINESS COMBINATION AND TRANSFERRING SECURITIES

Acquisition of Linh Linh Joint Stock Company:

On 27 March 2026, the Group acquired 51% of the shares of Linh Linh Joint Stock Company, a joint stock company established under the Vietnamese Law on Enterprises pursuant to Business Registration Certificate No. 0101639307 issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) on 06 April 2005 and subsequent amended certificates. The principal activities of Linh Linh Joint Stock Company are electricity generation and trading. The Group acquired this Company for the purpose of expanding its investment portfolio and increasing the scale of its energy assets.

Fair values of the identifiable assets and liabilities of Linh Linh Joint Stock Company at the acquisition date and goodwill arising from the business combination are as follows:

	Book value at the date of obtaining control	Adjustment to fair value	Fair value at the date of obtaining control VND
Assets			
Cash	1,647,693	-	1,647,693
Receivables	358,967,997,284	-	358,967,997,284
Tangible fixed assets (net)	221,087,586,893	-	221,087,586,893
Other assets	133,204,232	-	133,204,232
Total Assets	580,190,436,102	-	580,190,436,102
Liabilities			
Short-term liabilities	1,362,851,567	-	1,362,851,567
Total liabilities	1,362,851,567	-	1,362,851,567
Total net assets	578,827,584,535		578,827,584,535
Non-controlled Interest			283,625,516,422
Total net assets equivalent to Group's interest (51%)			295,202,068,113
Total cost of this investment			545,700,000,000
Goodwill incurred from business combination (Note No.16)			250,497,931,887

4. CASH AND CASH EQUIVALENTS

	Ending balance VND	Beginning balance VND
Cash on hand	5,191,105,087	13,040,634,538
Demand deposits	130,501,763,479	196,217,037,409
Cash equivalents	27,069,805,479	641,130,355,200
	162,762,674,045	850,388,027,147

Details of demand deposits and cash equivalents as at 30 June 2026 are as follows:

	Currency	Term	Interest rate	Carrying amount VND
Demand deposits				
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hoan Kiem Branch	VND			40,088,420,921
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hoa Binh Branch	VND			21,739,398,537
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Ninh Branch	VND			11,001,976,930
- Vietnam Prosperity Joint Stock Commercial Bank	VND			11,459,096,175
- Other banks	VND; USD			46,212,870,916
				130,501,763,479
Cash equivalents				
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Long Bien Hanoi Branch				20,046,849,315
+ Principal	VND	02 months	4.75%/year	20,000,000,000
+ Interest	VND			46,849,315
- Vietnam Joint Stock Commercial Bank for Industry and Trade				7,022,956,164
+ Principal	VND	86 days	2.1%/year	7,000,000,000
+ Interest	VND			22,956,164
				27,069,805,479

5 . FINANCIAL INVESTMENTS

See details in Annex 01.

6 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Other parties				
- Electricity Power Trading Company	146,050,391,753	-	106,874,936,913	-
- Northern Power Corporation	63,696,989,091	-	32,367,050,947	-
- Central Power Corporation	7,212,211,037	-	18,576,780,048	-
- Southern Power Corporation	10,169,946,601	-	24,311,451,349	-
- BHFLEX Vina Company Limited	8,058,536,964	-	8,220,333,168	-
- Other customers	66,696,244,678	(274,513,191)	79,863,325,700	(274,513,191)
	301,884,320,124	(274,513,191)	270,213,878,125	(274,513,191)

7 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Other parties				
- Toan Thang Construction Trading Company Limited	5,897,597,472	-	10,750,580,830	-
- Balino S.A.U	30,930,538,115	-	30,930,538,115	-
- Electrical Equipment Design and Manufacturing Company Limited	10,597,905,932	-	17,817,977,000	-
- Kon Plong District Construction Investment Management Board	2,178,700,000	-	18,779,447,991	-
- Construction Joint Stock Company No. 26	14,343,733,000	-	-	-
- Trung Nguyen Crane and Industrial Equipment Company Limited	10,836,305,894	-	11,510,132,169	-
- New Era Technology Company Limited	-	-	7,000,000,000	-
- Others	59,736,465,160	(419,507,156)	57,284,778,792	(419,507,156)
	134,521,245,573	(419,507,156)	154,073,454,897	(419,507,156)

8 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Short-term				
- Advances for business operations	363,101,441,903	-	9,790,537,426	-
Related parties				
+ Mr. Trinh Nguyen Khanh	6,743,800	-	-	-
Other parties				
+ Ms. Luong Thi Loi (1)	352,912,146,834	-	-	-
+ Others	10,182,551,269	-	9,790,537,426	-
- Advances for Project implementation (2)	4,624,294,334	-	8,225,303,334	-
Related parties				
+ Mr. Khuc Ngoc Hung	2,348,791,334	-	2,675,805,334	-
Other parties				
+ Others	2,275,503,000	-	5,549,498,000	-
- Mortgages	29,126,673,075	-	40,617,129,727	-
+ Ms. Luong Thi Loi	-	-	10,000,000,000	-
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Ha Thanh Branch	15,027,328,767	-	20,500,000,000	-
+ Others	14,099,344,308	-	10,117,129,727	-
- Interest income	82,815,424	-	54,770,316	-
Other parties				
+ Others	82,815,424	-	54,770,316	-
- Vietnam Development Bank (4)	36,700,511,129	(36,700,511,129)	36,700,511,129	(36,700,511,129)
- Tasco Joint Stock Company (5)	5,000,000,000	(5,000,000,000)	5,000,000,000	(5,000,000,000)
- Electricity Power Trading Company	-	-	6,625,793,673	-
- Allowances for Board of Directors and Supervisory Board	599,000,000	-	1,200,000,000	-
- Receivables from on behalf payments for land clearance of the Solid Waste Treatment Project in Hiep Hoa district (now Dong Lo commune), Bac Ninh province (6)	8,098,682,251	-	8,098,682,251	-
- Other receivables	7,930,964,153	(5,216,714,663)	8,656,069,669	(5,146,714,663)
	455,264,382,269	(46,917,225,792)	124,968,797,525	(46,847,225,792)

8 . OTHER RECEIVABLES (continued)

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Long-term				
- HHK Investment and Trading Joint Stock Company (7)	523,200,000,000	-	523,200,000,000	-
- Mortgages	14,796,210,543	-	14,246,109,369	-
Other parties				
+ Department of Finance of Quang Ngai (8)	8,118,322,333	-	7,811,096,288	-
+ Others	6,677,888,210	-	6,435,013,081	-
	537,996,210,543	-	537,446,109,369	-

(1) The advance payment made to Linh Linh Joint Stock Company – a subsidiary, was for the purpose of supporting its production and business activities. The subsidiary completed the full recovery of the advance payment in cash on 11 August 2026.

(2) Advances for the implementation of the Thac Ba Hydropower Plant Project, Dak Lo 1 Hydropower Plant Project and Dak Lo 3 Hydropower Plant Project (Note 11).

(3) The deposit agreements are pledged as collateral for Credit Facility Agreement No. 25/25098568-CTD/060 dated 23 December 2025 (undisbursed as at the reporting date).

(4) The State-subsidized post-investment interest support for the Cua Dat Hydropower Project for 2015 and 2016 was provided through the Vietnam Development Bank (VDB) under the post-investment support contracts signed with the Company. According to Official Letter No. 306/NHPT.SGDI-BL dated 19 July 2022, issued by the Vietnam Development Bank, the above receivable is pending additional funding from the State Budget for disbursement.

(5) This is implemented under the 2021 Principal Agreement on Investment Cooperation between the Company and Tasco JSC to conduct research and develop renewable energy projects in Vietnam.

(6) The receivables from the investor of the Hiep Hoa District Solid Waste Treatment Plant Construction Project are from the joint venture between Green Star Environment Co., Ltd. and Investment and Trade Joint Stock Company - HHK (referred to as the "Joint Venture of the Two Companies"), arising when the Company advances funds to the Joint Venture of the Two Companies to reimburse the People's Committee of Hiep Hoa District, Bac Giang Province (now Dong Lo Commune, Bac Ninh Province) for land clearance expenses incurred for the Project. Currently, the parties have signed Business Cooperation Contract No. 20251105/BCC/NSX-HHK dated 5 November 2025 to implement the above project.

(7) Receivables from Investment and Trade Joint Stock Company - HHK under Business Cooperation Contract No. 20251105/BCC/NSX-HHK dated 5 November 2025 for capital contribution to implement the "Hiep Hoa District Solid Waste Treatment Plant Construction Project" pursuant to Decision No. 238/QĐ-UBND dated 14 March 2024 on approval of the investment policy and simultaneous approval of the investor, issued by the People's Committee of Bac Giang Province (now the People's Committee of Bac Ninh Province), and the adjusted Power Development Plan VIII, which includes a list of waste-to-energy power projects proposed for development within the additional capacity allocated to the locality, approved by the Ministry of Industry and Trade.

(8) Deposits paid pursuant to Escrow Agreements No. 09-TTKQ dated 28 June 2024 and No. 13-TTKQ dated 11 October 2024 with the Department of Planning and Investment of Kon Tum Province (now the Department of Finance of Quang Ngai Province) to secure the implementation of the Dak Lo 1 and Dak Lo 3 Hydropower Projects.

9 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Short-term trade receivables				
- Power Plant	274,513,191	-	274,513,191	-
Engineering and Construction JSC				
Short-term prepayment to suppliers				
- Trang An	185,210,341	-	185,210,341	-
Construction and Equipment JSC				
- Duc Chi Private	109,508,815	-	109,508,815	-
Enterprise				
- Others	124,788,000	-	124,788,000	-
Loan receivables				
- Song Da	19,676,045,757	-	19,676,045,757	-
Investment & Construction Joint Stock Company				
Other receivables				
- Vietnam	36,700,511,129	-	36,700,511,129	-
Development Bank				
- Tasco Joint Stock	5,000,000,000	-	5,000,000,000	-
Company				
- Others	5,251,714,663	35,000,000	5,251,714,663	105,000,000
	67,322,291,896	35,000,000	67,322,291,896	105,000,000

10 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Goods in transit	43,413,883,054	-	27,873,550,753	-
- Raw materials	68,298,877,590	-	61,205,636,822	-
- Tools, supplies	8,950,235,759	-	7,245,471,662	-
- Finished goods	10,948,656,470	-	7,617,982,398	-
- Goods (*)	468,696,033,183	(8,796,000)	237,768,697,193	(8,796,000)
	600,307,686,056	(8,796,000)	341,711,338,828	(8,796,000)

(*) The value of obsolete inventory, consisting of refrigeration appliances pending liquidation is VND 29,320,000.

11 . CONSTRUCTION IN PROGRESS

		Ending balance	Beginning balance
		VND	VND
- Purchase of motor vehicles		13,961,848,148	29,553,240,737
- Construction in progress		380,368,399,587	180,193,579,462
+ Thac Ba Hydro Power Project	(1)	11,948,431,675	11,948,431,675
+ Dak Lo 1 Hydro Power Project	(2)	157,864,430,896	87,681,357,912
+ Dak Lo 3 Hydro Power Project	(3)	166,803,105,563	41,116,125,108
+ Dak Lo 4 Hydro Power Project	(4)	34,376,331,366	34,463,516,626
+ Other projects		9,376,100,087	4,984,148,141
- Construction		-	123,148,148
		394,330,247,735	209,869,968,347

11 . CONSTRUCTION IN PROGRESS (CONTINUED)

(1) Thac Ba Hydropower Project: According to Investment Certificate No. 4474656452, initially issued on 26 September 2013 and amended for the third time on 12 July 2019:

- Investor: Thac Ba Hydropower Plant Company Limited;
- Project name: Thac Ba Hydropower Plant;
- Objective: Investment in a power plant with a capacity of 18 MW and an average annual electricity output of 69.73 million kWh;
- Project location: La Da Commune, Ham Thuan Bac District and My Thanh Commune, Ham Thuan Nam District, - Binh Thuan Province (now La Da Commune and Ham Thanh Commune, Lam Dong Province);
- Total project investment: VND 537 billion;
- Project duration: 50 years;
- As at 30 June 2026: The project is in the process of completing its legal documentation. The costs being recorded mainly comprise project management and consultancy expenses.

(2) Dak Lo 1 Hydropower Project pursuant to the Initial Investment Policy Approval and Investor Approval Decision No. 420/QĐ-UBND dated 16 May 2021 and the Second Amended Investment Policy Approval and Investor Approval Decision dated 24 June 2025:

- Investor: Dak Lo 1-3 Power Company Limited;
- Objective: Investment in a project with a capacity of 12 MW and an average annual electricity output (Eo) of 39.194 million kWh;
- Project location: On the Dak Lo Stream, Ngoc Tem Commune, Kon Plong District, Kon Tum Province (now Kon Plong Commune, Quang Ngai Province);
- Total project investment: VND 426,597,991,000;
- Project duration: 50 years;
- As at 30 June 2026: The Company has received Decision No. 718/QĐ-UBND dated 6 November 2024 from the People's Committee of Kon Tum Province (now the People's Committee of Quang Ngai Province) on leasing land to the Company for implementation of the Project. Currently, the Project is being implemented concurrently with land clearance for the remaining area and construction of project works, including the installation of machinery and equipment on the handed-over land.

(3) Dak Lo 3 Hydropower Project pursuant to the Initial Investment Policy Approval and Investor Approval Decision No. 350/QĐ-UBND dated 7 May 2021 and the First Amended Investment Policy Approval and Investor Approval Decision dated 24 January 2025:

- Investor: Dak Lo 1-3 Power Company Limited;
- Objective: Investment in a project with a capacity of 22 MW and an average annual electricity output (Eo) of 72.471 million kWh;
- Project location: Ngoc Tem Commune, Kon Plong District, Kon Tum Province (now Kon Plong Commune, Quang Ngai Province);
- Total project investment: VND 787,645,274,000;
- Project duration: 50 years;
- As at 30 June 2026: The Company has received Decision No. 749/QĐ-UBND dated 19 November 2024 from the People's Committee of Kon Tum Province (now the People's Committee of Quang Ngai Province) on leasing land to the Company for implementation of the Project. Currently, the Project is being implemented concurrently with land clearance for the remaining area and construction of project works, including the installation of machinery and equipment on the handed-over land.

(4) Dak Lo 4 Hydro Power Project: According to Investment Policy Decision No. 1134/QĐ-UBND dated 16 November 2020, as amended for the first time under Decision No. 746/QĐ-UBND dated 18 November 2024:

- Investor: Dak Lo 4 Hydro Power Company Limited;
- Project location: On the Nuoc Lo Stream, Ngoc Tem Commune, Kon Plong District, Kon Tum Province (now Kon Plong Commune, Quang Ngai Province);
- Objective: Electricity generation, transmission, and distribution;
- Designed capacity: 10 MW;
- Total investment capital: VND 373,132,000,000;
- Project duration: 50 years;
- Project status as at 30 June 2026: The implementation of the Project has been delayed as specified in the investment decisions because the land use rights certificate has not yet been issued and the land has not yet been handed over on site. Currently, the Company is in the process of adjusting the investment project and completing the relevant land-related procedures in accordance with the guidance of the competent authorities. During the period of completing the legal procedures, the Company's funds are being temporarily invested in short-term instruments to optimize the use of capital.

12 . TANGIBLE FIXED ASSETS

See details in Annex 02.

13 . FINANCE LEASE FIXED ASSETS

	Machinery, equipment VND	Vehicles, transportation equipment VND	Total VND
Historical cost			
Beginning balance	4,149,814,814	7,065,529,629	11,215,344,443
Ending balance of the period	4,149,814,814	7,065,529,629	11,215,344,443
Accumulated depreciation			
Beginning balance	387,732,166	53,814,510	441,546,676
- Depreciation for the period	282,691,799	588,794,143	871,485,942
Ending balance of the period	670,423,965	642,608,653	1,313,032,618
Net carrying amount			
Beginning balance	3,762,082,648	7,011,715,119	10,773,797,767
Ending balance of the period	3,479,390,849	6,422,920,976	9,902,311,825

14 . INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
Historical cost			
Beginning balance	235,567,356,452	425,000,000	235,992,356,452
- Purchase in the period	-	3,173,806,000	3,173,806,000
Ending balance of the period	235,567,356,452	3,598,806,000	239,166,162,452
Accumulated depreciation			
Beginning balance	50,469,854,304	77,715,052	50,547,569,356
- Depreciation for the period	1,923,012,312	95,543,959	2,018,556,271
Ending balance of the period	52,392,866,616	173,259,011	52,566,125,627
Net carrying amount			
Beginning balance	185,097,502,148	347,284,948	185,444,787,096
Ending balance	183,174,489,836	3,425,546,989	186,600,036,825

In which, land use rights include:

- The cost of the intangible fixed asset of VND 200,000,000,000 represents land clearance compensation costs for land plots No. 24 and 25, Map No. 176, Van Xuan Commune, Thanh Hoa Province (used for the construction of a hydropower plant), with the land use term until 10 August 2075;
- The cost of the intangible fixed asset of VND 20,102,996,170 represents the remaining land clearance compensation costs at Thuong Xuan and Luan Thanh Communes, Thanh Hoa Province (under Xuan Minh Hydropower Plant) after offsetting against land rental fees (Note 15) in accordance with Decree No. 46/2014/ND-CP dated 15 May 2014;
- The cost of the intangible fixed asset of VND 1,715,446,673 represents land clearance compensation costs related to the relocation project for households affected by landslides at Vung Lau, Tien Son 1 Hamlet, Thuong Xuan Commune, Thanh Hoa Province (under Xuan Minh Hydropower Plant), pursuant to Decision No. 3293/QD-UBND dated 31 December 2019 issued by the People's Committee of Thuong Xuan District, approving the budget estimate for compensation and land clearance for the project to relocate households affected by landslides at Vung Lau, Tien Son 1 Hamlet, Thuong Xuan Commune, Thanh Hoa Province;
- The cost of the intangible fixed asset of VND 5,683,173,675 represents the remaining land clearance compensation costs at Diek Not A Hamlet and Diek Tem Hamlet, Kon Plong Commune, Kon Tum Province after offsetting against land rental fees in accordance with Decree No. 46/2014/ND-CP dated 15 May 2014;
- The cost of the intangible fixed asset of VND 8,065,739,934 represents the remaining land clearance compensation costs at Son Tay Ha Commune, Quang Ngai Province after offsetting against land rental fees in accordance with Decree No. 46/2014/ND-CP dated 15 May 2014.

The carrying amount of intangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 183,174,489,836.

15 . DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
Short-term		
- Dispatched tools and supplies	1,962,607,328	2,132,029,845
- Insurance premiums	2,377,235,880	3,211,328,013
- Repair and maintenance costs of the plant	560,139,435	1,314,973,194
- Software licensing costs	253,423,224	1,185,370,652
- Road usage fees	356,259,023	406,389,770
- Other expenses	1,279,112,995	775,471,863
	6,788,777,885	9,025,563,337
Long-term		
- Land improvement costs	2,417,084,502	2,446,561,140
- Land rental expenses (*)	4,336,457,239	4,391,816,269
- Dispatched tools and supplies	9,283,350,325	9,983,273,608
- Fixed asset repair costs	4,955,064,840	4,723,120,426
- Reservoir dredging costs	415,000,002	622,500,000
- Repair costs of plant facilities	4,510,771,811	4,991,979,209
- Other expenses	4,124,083,388	4,466,629,320
	30,041,812,107	31,625,879,972

(*) The land leased by the Company in Thuong Xuan District (now Thuong Xuan Commune), Thanh Hoa Province, is used for the Xuan Minh Hydropower Project, with a lease term until August 2065. The leased land area is 179,296.3 m². The year-end balance represents land clearance costs approved by the tax authority to be offset against annual land rental fees in accordance with Official Letter No. 2825/CT-TTHT dated 21 June 2019 issued by the Thanh Hoa Tax Department, after allocation over 119 months. The total allocation period is 589 months, with a remaining allocation period of 470 months.

16 . GOODWILL

See details in Annex 03.

17 . BORROWINGS AND FINANCE LEASE LIABILITIES

See details in Annex 04.

18 . SHORT-TERM TRADE PAYABLES

	Ending balance VND	Beginning balance VND
Other parties		
- Management Board for Investment and Hydraulic Construction 3	5,303,971,786	10,037,533,489
- Hiep Hoa Special Purpose Vehicle Joint Stock Company	44,441,000,000	35,551,000,000
- Fulian Precision Technology Component Company Limited	15,510,582,050	9,065,932,000
- Johnson Health Industry Vietnam Company Limited	6,804,325,292	5,807,464,152
- Fuyu Precision Component Company Limited	9,227,761,050	10,789,277,050
- Nhan CG9 Construction One Member Company Limited	8,962,004,852	986,426,453
- Design and Equipment Manufacturing One Member Company Limited	33,921,011,056	-
- Thuan An Hai Phong Joint Stock Company	47,873,815,744	14,951,139,680
- Vines Ha Tinh Energy Solutions Joint Stock Company	19,328,082,116	3,808,239,317
- Others	122,134,123,274	81,151,534,624
	313,506,677,220	172,148,546,765

19 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

See details in Annex 05.

20 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Interest expense	10,380,637,556	10,584,282,376
- Salaries and bonuses expenses	-	9,888,013,000
- Other accrued expenses	1,651,736,471	1,004,188,409
	12,032,374,027	21,476,483,785
In which: Related parties		
- Mr. Nguyen Dinh Ha	17,097,260	-
- Mr. Nguyen Thanh Phuong	144,265,754	47,547,945
- Ms. Sam Thi Thanh Hung	33,445,205	9,265,753
	194,808,219	56,813,698

21 . OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Trade union fee	560,711,662	439,013,682
- Social insurance	6,804,000	3,766,500
- Health insurance	-	3,972,000
- Unemployment insurance	-	1,856,000
- Short-term deposits, collateral received	63,966,090,000	63,988,090,000
+ Global Petro Power Joint Stock Company(*)	63,700,000,000	63,700,000,000
+ Others	266,090,000	288,090,000
- Other payables	953,318,110	450,131,242
	65,486,923,772	64,886,829,424

(*) The deposit was received under the contract between the Company and Global Petroleum Energy Joint Stock Company regarding the sharing of ownership of the 110kV transmission line from Nam La Hydropower Plant to Son La 220kV Substation, covering the section from pole No. 15 to Son La 220kV Substation, including the bay at the 220kV Substation. As at 30 June 2026, the asset has not yet been considered jointly controlled because the partner has not yet fully contributed the capital as agreed in the contract.

22 . OWNER'S EQUITY**a. Changes in owner's equity**

See details in Annex 06.

b. Details of Contributed capital

	Ending balance	Rate	Beginning	Rate
	VND	%	VND	%
- VSD Investment JSC	119,750,010,000	14.29	119,750,010,000	14.29
- DH Holdings JSC	147,805,800,000	17.64	147,805,800,000	17.64
- MTV V - Trade Company Limited	77,035,500,000	9.19	77,035,500,000	9.19
- Song Da Corporation JSC	59,284,690,000	7.07	59,284,690,000	7.07
- Others	434,020,580,000	51.81	434,020,580,000	51.81
	837,896,580,000	100.00	837,896,580,000	100.00

22 . OWNER'S EQUITY (continued)

c. Capital transactions with owners and distribution of dividends and profits

	This period VND	Previous period VND
Owner's contributed capital		
- At the beginning of the year	837,896,580,000	837,896,580,000
- At the end of the period	837,896,580,000	837,896,580,000
Distributed dividends and profit	-	-
- Distributed dividends payable at the beginning of the year	6,051,904,114	5,465,469,964
- Distributed dividends payable in the period	-	68,422,489,589
+ Dividend payment from last period's profit	-	68,422,489,589
- Distributed dividends paid by cash	(1,321,653,260)	(67,836,055,439)
+ Dividend payment from last year's profit	(1,321,653,260)	(67,836,055,439)
- Distributed dividends payable at the end of the period	<u>4,730,250,854</u>	<u>6,051,904,114</u>

d. Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	83,789,658	83,789,658
Quantity of issued shares	83,789,658	83,789,658
- Common shares	83,789,658	83,789,658
Quantity of outstanding shares in circulation	83,789,658	83,789,658
- Common shares	83,789,658	83,789,658
Par value per share (VND)	10,000	10,000

e. Company's reserves

	Ending balance VND	Beginning balance VND
Development and investment funds	777,320,508,906	629,107,071,262

23 . NON - CONTROLLING INTEREST

Information about non - controlling interest at subsidiaries as at 30 June 2026 as follow:

	Capital contributed by non controlling shareholder VND	Profit and other sources allocated to non-controlling shareholder VND	Transactions with non-controlling shareholders VND	Total VND
- Bai Thuong Hydropower Joint Stock Company	24,500,000,000	12,380,510,584	-	36,880,510,584
- Xuan Minh Hydropower Joint Stock Company	73,500,000,000	27,153,263,433	-	100,653,263,433
- Nam La Hydropower Joint Stock Company	54,291,200,000	25,164,146,879	-	79,455,346,879
- Sai Gon Machinery Spare Parts JSC	97,571,495,784	(3,537,719,876)	-	94,033,775,908
- Linh Linh Joint Stock Company	78,400,000,000	218,975,435,099	-	297,375,435,099
- Others	8,750,000,000	1,951,187,684	-	10,701,187,684
	<u>337,012,695,784</u>	<u>282,086,823,803</u>	-	<u>619,099,519,587</u>

24 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT**a. Operating asset for leasing**

The Company and its subsidiaries are the lessor under operating lease contracts. As at 30 June 2026, total future minimum lease income under operating lease contracts are presented as follows:

	Ending balance	Beginning balance
	VND	VND
- Up to 1 year	1,580,000,000	1,668,000,000

b. Operating leased assets

Location	Purpose of rent	Area (m2)	Unit price (VND/month)	Rental period
19th Floor, Vinaconex Building, 34 Lang Ha, Lang Ward, Hanoi	Used as office space	614.00	250,512,000	From 01/01/2024 to 31/12/2028
Land plot No. 838, Map sheet No. 29, Luan Thanh Commune, Thanh Hoa Province	Construction of the Residential area for officers and employees operating the Cua Dat Hydro Power Plant	28,962.90	Free land rent	From 23/10/2009 to 23/10/2059
Land area in Luan Thanh Commune, Thanh Hoa	Construction of main and auxiliary works of	124,042.20	4,320,803	From 01/07/2016 to 04/08/2065
Land area in Thuong Xuan Commune, Thanh Hoa Province	Xuan Minh Hydro Power Plant	55,254.10	2,357,508	From 01/07/2016 to 04/08/2065
Land in Diek Lo and Diek Tem Hamlet, Kon Plong Commune, Quang Ngai Province	Construction of Dak Lo 4 Hydro Power Plant	269,123.90	Free land rent	From 13/01/2025 to 13/01/2075

In addition, the Company's subsidiaries lease land and office premises under operating lease agreements. As at 30 June 2026, the minimum lease payments payable in the future under non-cancellable lease agreements, by lease term, are presented as follows:

	Ending balance	Beginning balance
	VND	VND
- Under 1 year	452,155,956	470,701,416

c. Foreign currencies

	Code	Ending balance	Beginning balance
- USD	USD	19,543.66	80,100.61

25 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from electricity sales	569,493,145,476	413,942,353,023
Revenue from sale of finished goods sold	656,725,279,759	404,621,927,346
Revenue from rendering of services	212,686,078,826	153,824,147,157
Revenue from construction contracts	-	3,048,493,562
Others	18,000,000	18,000,000
	1,438,904,504,061	975,436,921,088

26 . COST OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of electricity sales	135,591,216,009	136,181,650,854
Cost of finished goods sold	626,955,931,442	401,682,764,776
Cost of services rendered	112,759,216,970	94,025,803,144
Cost of construction contracts	-	2,896,069,509
	875,306,364,421	634,786,288,283

27 . FINANCIAL INCOME

	This period VND	Previous period VND
Interest income from deposits, loan	33,947,663,777	17,907,675,262
Profit from receiving the transfer of capital from BCC	-	4,115,614,325
Gain on exchange difference in the period	835,581,132	30,141,323
	34,783,244,909	22,053,430,910

28 . FINANCIAL EXPENSES

	This period VND	Previous period VND
Interest expenses	143,422,115,828	88,015,106,204
Bond Issuance expense	1,458,333,336	-
Loss on exchange difference in the period	5,610,579	1,692,394
Loss on exchange difference at the period-end	-	8,343,567
Other financial expenses	550,000,000	-
	145,436,059,743	88,025,142,165
In which: Financial expenses paid to related parties (As detailed in Note 40)	145,076,712	124,823,607

29 . SELLING EXPENSES

	This period VND	Previous period VND
Labour expenses	3,702,528,319	5,524,219,193
Depreciation expenses	-	197,187,504
Expenses of outsourcing services	489,881,767	358,736,377
	4,192,410,086	6,080,143,074

30 . GENERAL AND ADMINISTRATIVE EXPENSE

	This period VND	Previous period VND
Raw materials	2,993,380,422	-
Labour expenses	15,024,840,352	14,913,859,692
Office tools and supplies expense	403,896,684	3,619,024,476
Depreciation expenses	1,467,680,118	1,475,671,783
Tax, Charge, Fee	815,775,312	282,120,972
Goodwill	21,276,530,489	15,014,082,192
Provision expenses	70,000,000	7,693,123,575
Expenses of outsourcing services	4,702,635,015	3,844,100,091
Other expenses in cash	3,500,234,192	3,778,411,848
	50,254,972,584	50,620,394,629

31 . OTHER INCOME

	This period VND	Previous period VND
Gain from liquidation, disposal of fixed assets	364,141,414	169,636,364
Insurance compensation	300,000,000	-
Income from sale of Energy Attribute Certificates (EACs)	1,003,350,323	-
Others	244,378,608	16,235
	1,911,870,345	169,652,599

32 . OTHER EXPENSES

	This period VND	Previous period VND
Expenses from liquidation and disposal of fixed assets	-	165,599,556
Invalid depreciation of fixed assets	283,568,526	181,435,100
Fines	32,872,820	494,503,223
Others	2,206,744,894	201,326,715
	2,523,186,240	1,042,864,594

33 . CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Previous period VND
Current corporate income tax expense at the parent company	34,520,876,705	17,604,250,057
Current corporate income tax expense at subsidiaries	14,731,327,894	6,534,093,690
- Thac Ba Hydro Power Joint Stock Company	1,250,772,013	1,211,504,797
- Dak Robaye Hydro Power Company Limited	191,199,404	1,494,931,508
- Nam La Hydro Power Joint Stock Company	4,269,999,753	1,755,125,359
- Xuan Minh Hydro Power Joint Stock Company	976,250,556	762,080,005
- Bai Thuong Hydro Power Joint Stock Company	395,892,928	690,210,393
- VCP Mechanical & Electrical Joint Stock Company	631,948,609	590,241,628
- Dak Lo 4 Power Company Limited	-	30,000,000
- Linh Linh Joint Stock Company	7,015,264,631	-
	49,252,204,599	24,138,343,747

34 . BASIC EARNING PER SHARE

Basic earnings per share distributed to common shareholders of the company are calculated as follows:

	This period VND	Previous period VND
Net profit after tax	317,888,997,726	178,549,143,412
Profit distributed to common shares	317,888,997,726	178,549,143,412
Average number of outstanding common shares in circulation in the period	83,789,658	83,789,658
Basic earnings per share	3,794	2,131

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Interim Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

35 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period VND	Previous period VND
Raw materials	16,714,669,074	25,195,010,591
Labour expenses	85,834,836,052	63,414,070,903
Depreciation expenses	148,532,288,029	145,313,491,043
Expenses of outsourcing services	43,187,038,374	46,398,565,451
Other expenses in cash	11,859,658,192	15,813,133,751
	306,128,489,721	296,134,271,739

36 . FINANCIAL INSTRUMENTS**Financial risk management**

The Company's financial risks may include market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: exchange rates and interest rates.

Exchange rate risk:

The Company bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: borrowings, revenue, cost, importing materials, goods, machinery and equipment,...

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments).

	Under 1 year VND	From 1 to 5 years VND	Total VND
As at 30/06/2026			
Cash and cash equivalents	157,571,568,958	-	157,571,568,958
Trade and other receivables	709,956,963,410	537,996,210,543	1,247,953,173,953
Loans	671,981,343,526	142,702,397,261	814,683,740,787
	1,539,509,875,894	680,698,607,804	2,220,208,483,698
As at 01/01/2026			
Cash and cash equivalents	837,347,392,609	-	837,347,392,609
Trade and other receivables	348,060,936,667	537,446,109,369	885,507,046,036
Loans	641,726,390,208	137,012,054,795	778,738,445,003
	1,827,134,719,484	674,458,164,164	2,501,592,883,648

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

36 . FINANCIAL INSTRUMENTS (continued)

	Under 1 year	From 1 to 5 years	From more than	Total
	VND	VND	5 years	VND
			VND	
As at 30/06/2026				
Borrowings and debts	687,462,458,814	2,186,147,370,058	563,250,000,000	3,436,859,828,872
Trade and other payables	383,723,851,846	-	-	383,723,851,846
Accrued expenses	12,032,374,027	-	-	12,032,374,027
	1,083,218,684,687	2,186,147,370,058	563,250,000,000	3,832,616,054,745
As at 01/01/2026				
Borrowings and debts	656,318,097,213	2,187,884,969,358	642,750,000,000	3,486,953,066,571
Trade and other payables	243,087,280,303	-	-	243,087,280,303
Accrued expenses	21,476,483,785	-	-	21,476,483,785
	920,881,861,301	2,187,884,969,358	642,750,000,000	3,751,516,830,659

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

37 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE CONSOLIDATED STATEMENT OF CASH FLOWS

	This period	Previous period
Proceeds from borrowings during the period		
Proceeds from ordinary contracts	520,834,380,299	610,962,878,431
Actual repayments on principal during the period		
Repayment on principal from ordinary contracts	570,900,941,331	575,006,891,203
Acquisition and liquidation of subsidiaries during the reporting period		
The total acquisition or liquidation value of subsidiaries during the period	545,700,000,000	-
The acquisition or liquidation value of subsidiaries settled in cash and cash equivalents	535,700,000,000	-
The actual value of cash and cash equivalents in the subsidiary or other business unit which are acquired or liquidated	1,647,693	-
The value of assets (summarized by types of assets) other than cash and cash equivalents and liabilities of subsidiaries acquired or liquidated during the period	535,698,352,307	-

38 . EVENTS AFTER THE REPORTING PERIOD

Except for the completion of the recovery of the advance payment from Ms. Luong Thi Loi on 11 August 2026 (Note 8), there have been no significant events occurring after the end of the accounting period that require adjustment to or disclosure in these interim consolidated financial statements.

39 . SEGMENT REPORTING**Under business fields:**

See details in Annex 07.

Under geographical areas:

See details in Annex 07.

40 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List of related parties and their relationships with the Company are as follows:

Related parties	Relation
CRE Vietnam Technology Company Limited	Joint Venture Company
Thien Phu Carton Packaging Manufacturing Joint Stock Company - Green star	Associate
VSD Investment Joint Stock Company	Major shareholder
DH Holdings Joint Stock Company	Major shareholder
V-Trade One member Company Limited	Major shareholder
Song Da Corporation Joint Stock Company	Major shareholder
Mr. Khuc Ngoc Hung	Deputy Director of the Investment Economics Department
Mr. Nguyen Viet Hoang	General Director of a Subsidiary
Mr. Pham Tien Luat	General Director of a Subsidiary
Mr. Nguyen Thanh Phuong	Chairman of Subsidiary
Mr. Nguyen Dinh Ha	Deputy General Director of a Subsidiary
Ms. Sam Thi Thanh Hung	Wife of a Board member of a Subsidiary
Member of Board of Directors, Board of Management and Board of supervisor	

In addition to the information with related parties presented in the above notes, the Company has the transactions during the period with related parties as follows:

	This period	Previous period
	VND	VND
Interest expense	145,076,712	124,823,607
- Mr Trinh Nguyen Khanh	-	19,718,343
- Mr. Nguyen Thanh Phuong	96,717,808	88,268,493
- Mr. Pham Tien Luat	-	16,836,771
- Mr. Nguyen Dinh Ha	24,179,452	-
- Ms. Sam Thi Thanh Huong	24,179,452	-
	This period	Previous period
	VND	VND
Key management personnel remuneration		
- Mr. Vu Ngoc Tu Chairman	60,000,000	50,000,000
- Mr. Pham Van Minh Deputy Chairman	960,980,000	908,980,000
- Mr. Trinh Nguyen Khanh Board Member	563,750,000	408,820,000
- Ms. Nguyen Thi Ha Ninh Board Member	24,000,000	16,000,000
- Mr. Nguyen Viet Tien Board Member	24,000,000	16,000,000
- Ms. Nguyen Minh Hieu Head of Supervisory Board	72,000,000	42,000,000
- Ms. Dinh Thi Hanh Head of Supervisory Board	-	36,000,000
(Resigned on 23 April 2025)		
- Ms. Dinh Thuy Lam Member of Supervisory Board	28,000,000	24,000,000
- Mr. Nguyen Ho Ngoc Member of Supervisory Board	-	30,000,000
(Resigned on 23 April 2025)		
- Ms. Bui Hai Yen Member of Supervisory Board	12,000,000	8,000,000

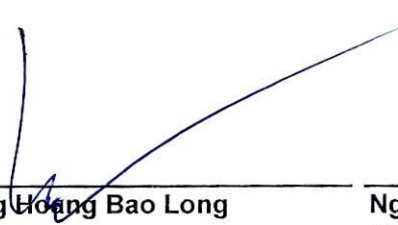
In addition to the information with related parties disclosed in the above notes, the Company also had the following transactions with related parties during the period.

41 . COMPARATIVE FIGURES

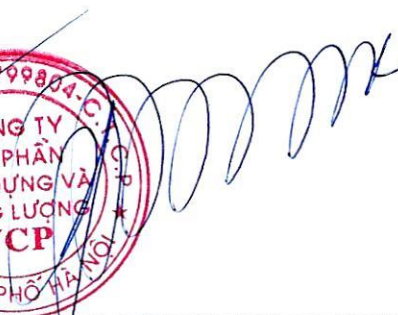
The comparative figures in the Financial Statement are presented as corresponding figures. According to this method, the comparative information for the previous period is presented in respect of the Company's financial position, operating results and cash flows for the previous period.

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash Flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies Circular No. 99/2025/TT-BTC prospectively from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the financial statement presentation requirements under Circular No. 99/2025 and No. 43/2026/TT-BTC . Details are presented in Appendix 08.


Vuong Hoang Bao Long
Preparer


Nguyen Viet Hoang
Chief Accountant



Pham Van Minh
General Director (Pursuant to the
authorization under Decision No.
120/2021/QĐ-HĐQT dated 08
November 2021)
Approved, 25 August 2026



Annex 01 : FINANCIAL INVESTMENTS

a. Held to maturity investments

		Ending balance			Beginning balance		
		Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Short-term investments							
Term Deposit		10,983,109,780	-	-	10,983,109,779	-	-
<i>Pricipal</i>							
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hoan Kiem Branch		10,921,530,302	-	-	10,921,530,301	-	-
<i>Interest</i>							
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hoan Kiem Branch		61,579,478	-	-	61,579,478	-	-
Loan							
<i>Pricipal</i>		680,674,279,503	628,321,691,040	(19,676,045,757)	650,419,326,186	602,897,260,275	(19,676,045,757)
<i>Other</i>		645,788,147,757	626,112,102,000	(19,676,045,757)	622,408,095,357	599,100,000,000	(19,676,045,757)
- Song Da Investment & Construction Joint Stock Company	(1)	19,676,045,757	-	(19,676,045,757)	19,676,045,757	-	(19,676,045,757)
- HHK Investment and Trading Joint Stock Company	(2)	-	-	-	3,632,049,600	-	-
- GKC Company Limited	(3)	4,500,000,000	4,500,000,000	-	-	-	-
- Mr. Vu Tuan Cuong	(4)	392,612,102,000	392,612,102,000	-	549,100,000,000	549,100,000,000	-
- Mr. Do Hoang Duong	(5)	113,000,000,000	113,000,000,000	-	30,000,000,000	30,000,000,000	-
- Ms. Nguyen Thi Kieu Diem	(6)	96,000,000,000	96,000,000,000	-	-	-	-
- Ms. Nguyen Thi Tuyen	(7)	20,000,000,000	20,000,000,000	-	20,000,000,000	20,000,000,000	-
<i>Loan Interest</i>		34,886,131,746	2,209,589,040	-	28,011,230,829	3,797,260,275	-
- HHK Investment and Trading Joint Stock Company	(2)	-	-	-	518,096,581	-	-
- GKC Company Limited	(3)	17,534,246	17,534,246	-	-	-	-
- Mr. Vu Tuan Cuong	(4)	31,235,734,488	-	-	23,695,873,973	-	-
- Mr. Do Hoang Duong	(5)	1,788,219,178	1,788,219,178	-	2,278,356,165	2,278,356,165	-
- Ms. Nguyen Thi Kieu Diem	(6)	1,440,808,218	-	-	-	-	-
- Ms. Nguyen Thi Tuyen	(7)	403,835,616	403,835,616	-	1,518,904,110	1,518,904,110	-
		691,657,389,283	628,321,691,040	(19,676,045,757)	661,402,435,965	602,897,260,275	(19,676,045,757)

Annex 01 : FINANCIAL INVESTMENTS (continued)

		Ending balance			Beginning balance		
		Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Long - term							
Loan							
<i>Loan Principal</i>							
Others							
- Mr. Vu Tuan Cuong	(4)	135,000,000,000	135,000,000,000	-	135,000,000,000	135,000,000,000	-
<i>Loan interest</i>							
Other							
- Mr. Vu Tuan Cuong	(4)	7,702,397,261	7,702,397,261	-	2,012,054,795	2,012,054,795	-
		<u>142,702,397,261</u>	<u>142,702,397,261</u>	<u>-</u>	<u>137,012,054,795</u>	<u>137,012,054,795</u>	<u>-</u>

Detailed information on held to maturity investments as at 30/06/2026 as follow:

Term deposit

	Currency	Term	Interest rate	Value VND
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hoan Kiem Branch				
+ Pricipal	VND	12 months	4.20%	10,921,530,302
+ Interest				61,579,478
				<u>10,983,109,780</u>

VCP Power & Construction Joint Stock Company

Annex 01 : FINANCIAL INVESTMENTS (continued)

Loans							Beginning balance
No.	Contract No.	Purpose of borrowing	Interest rate	Maturity date	Guarantee	Ending balance VND	balance VND
(1)	Contract No.01-2020/TDNL-XLSD dated 20 January 2020 and its Appendices	Supplementing working capital	9.6%/year	12 months	Unsecured	8,021,063,694	8,021,063,694
	Contract No.02-2021/TDNL-XLSD dated 31 December 2021 and its Appendices	Supplementing working capital	9.6%/year	12 months	Unsecured	11,654,982,063	11,654,982,063
(2)	01/2024/HDV/NSX-HHK and 02/2024/HDV/NSX-HHK06/2026/HĐTV/GKC-DRB dated 23 June 2026	Payment for land clearance for the Solid Waste Treatment Project in Hiep Hoa District (now Dong Lo Commune), Bac Ninh Province	As stipulated in the promissory note	The time period stipulated in the contract	Unsecured	-	4,150,146,181
(3)	06/2026/HDVT/GKC-DRB dated 23 June 2026	Supplementing working capital	5%/year	6 months	Unsecured	3,503,835,616	-
	06/2026/HDVT/GKC-DL 13 dated 23 June 2026	Supplementing working capital	5%/year	6 months	Unsecured	1,013,698,630	-
(4)	Loan contract	For activities that do not contravene the provisions of law	From 7.5%/year to 9.1%/year	From 12 months and 1 day to 24 months	Secured by assets (i)	566,550,233,749	709,807,928,768
(5)	01/2024/HĐTD-SMA dated 24 April 2024 and its Appendices	For personal purposes	11%/year	12 months, automatically renewable	Secured by assets (ii)	30,605,753,425	32,278,356,165
	01/2026/HDVT/DL13-DHD dated 19 March 2026	Supplementing working capital	5%/year	12 months	Unsecured	84,182,465,753	-
(6)	Loan contract	For activities that do not contravene the provisions of law	8.5%/year	12 months 1 day, automatically renewable	Secured by assets (i)	97,440,808,218	-
(7)	02/2024/HĐTD-SMA dated 24 April 2024 its Appendices	For personal purposes	11%/year	12 months, automatically renewable	Secured by assets (ii)	20,403,835,616	21,518,904,110
						823,376,676,764	787,431,380,981

(i) The collateral is a third party's shareholding in other companies.

(ii) The secured assets consist of shares of VCP Power & Construction Joint Stock Company (Stock code: VCP).

Annex 01 : FINANCIAL INVESTMENTS (continued)

b. Equity investments in associates and joint - ventures

		Ending balance			Beginning balance		
	Address	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Proportion of ownership	Proportion of voting rights	Book value under the equity method
		VND	VND	VND	VND	VND	VND
Investments in associates							
- Thien Phu Packaging trade in service and Production Joint Stock Company - Green Star (*)	Nghe An	35.81	35.97	70,500,000,000			
Investments in joint ventures							
- CRE Vietnam Technology Company Limited	Bac Ninh	49.77	50.00	-	49.77	50.00	-
				70,500,000,000			

(*) During the period, Green Star Environment Company Limited, a subsidiary of the Company, acquired 70,500 shares, representing 35.97% of the equity interest, in Thien Phu Packaging trade in service and Production Joint Stock Company – Green Star, for a transfer price of VND 70,500,000,000.

c. Equity investments in other entities

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Equity investments in other entities						
- Viwaseen 6 Joint Stock Company	732,000,000	557,665,294	(174,334,706.00)	732,000,000	557,665,294	(174,334,706.00)
Investment in a Business Cooperation Contract (BCC)						
- Mr. Do Hoang Duong (*)	266,800,000,000	266,800,000,000		266,800,000,000	266,800,000,000	
		267,532,000,000	267,357,665,294	(174,334,706)	267,532,000,000	267,357,665,294
						(174,334,706)

(*) Capital contribution to Mr. Do Hoang Duong under Investment Cooperation Agreement No. 0112/2025/HTĐT/HHK-DHD dated 1 December 2025. Accordingly, the Company will contribute capital to Mr. Do Hoang Duong for the purpose of seeking, investing in, purchasing, selling and trading unlisted shares that are legally permitted to be circulated, as well as equity interests in highly profitable enterprises. The collateral is a third party's shareholding in other companies.

The Company has not determined the fair value of financial investments because Vietnam Accounting Standards, Vietnam Enterprise Accounting System has not guided in detail on the determination of the fair value.

Detailed information on the investee companies of the Company at the the end of the period as follow:

Name of Investee Company	Place of establishment and operation	Ownership interest and voting rights	Principle activities
Viwaseen 6 Joint Stock Company	Hanoi	4.00%	Water extraction, treatment, supply

Annex 02 : TANGIBLE FIXED ASSETS

	Buildings, structures VND	Machinery, equipment VND	Vehicles, transportation equipment VND	Management equipment VND	Others VND	Total VND
Historical cost						
Beginning balance	2,208,223,827,457	1,879,788,794,351	505,503,738,605	4,565,223,233	97,257,501,355	4,695,339,085,001
- Purchase in the period	1,083,626,332	20,140,998,190	133,046,942,781	-	99,406,296	154,370,973,599
- Increase due to business cobination	334,052,592,968	146,456,842,624	176,662,381,916	3,080,814,872	45,000,000	660,297,632,380
- Liquidation, disposal	-	-	(1,232,238,291)	-	-	(1,232,238,291)
- Others decrease	-	(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	97,401,907,651	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	47,944,077,624	2,278,359,891,023
- Depreciation for the period	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 mergers	190,914,916,457	105,514,069,275	139,731,826,083	3,004,233,672	45,000,000	439,210,045,487
- Liquidation, disposal	-	-	(1,232,238,291)	-	-	(1,232,238,291)
- Others decrease	-	(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	50,410,704,307	2,840,629,770,593
Net carrying amount						
Beginning balance	1,347,688,472,977	779,454,381,728	240,106,559,986	416,355,556	49,313,423,731	2,416,979,193,978
Ending balance	1,438,618,143,337	800,586,545,498	381,560,208,482	315,938,482	46,991,203,344	2,668,072,039,143

Of which, jointly controlled assets under the business cooperation contract (Note 21) comprise the 110kV transmission line from Nam La Hydropower Plant to Son La 220kV Substation, with historical cost and accumulated depreciation as at 30 June 2026 amounting to VND 39,157,269,554 and VND 38,256,529,110, respectively. As at 30 June 2026, this asset has not yet been recognized as a jointly controlled asset as the partner has not fully contributed capital in accordance with the contractual terms.

Annex 02 : TANGIBLE FIXED ASSETS (continued)

- Detail of tangible fixed assets as at the end of the period and major tangible fixed assets liquidation/ disposal during the period are as follows:

Asset name	Status during the period	Historical cost	Disposal value	Amount Received from Liquidation/ disposal
			VND	VND
Cua Dat Hydropower Plant	In use	1,227,262,411,722	305,014,501,490	-
Xuan Minh Hydropower Plant	In use	448,821,259,903	308,434,900,871	-
Bai Thuong Hydropower Plant	In use	158,641,649,113	94,555,185,481	-
Nam La Hydropower Plant	In use	712,833,214,634	178,619,749,827	-
Tat Ngoang Hydropower Plant	In use	198,750,844,443	124,547,000,286	-
DakGluu Hydropower Plant	In use	599,110,219,433	287,528,905,079	-
Dak Robaye Hydropower Plant	In use	346,354,165,851	300,395,283,831	-
Nam Khoa 3 Hydropower Plant	In use	660,223,989,427	215,134,971,434	-
Green star Waste to energy plant	In use	680,327,212,065	498,947,638,377	-
Other asset	In use	476,376,843,145	354,893,902,467	-
		5,508,701,809,736	2,668,072,039,143	-
Toyota Fortuner automobile - License plate No. 30E-61197	Liquidation/disposal	1,199,819,091	-	336,363,636
Thaco truck - licenceplate No.99C-043.50	Liquidation/disposal	32,419,200	-	27,777,778
		1,232,238,291	-	364,141,414

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of period: VND 2,068,369,104,156;

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 803,504,125,077.

VCP Power & Contruction Joint Stock Company

Interim Consolidated Financial Statements
for the period from 01/01/2026 to 30/06/2026

Annex 03 : GOODWILL

	Linh Linh Joint Stock Company VND	Green Star Environment Company Limited VND	Nam La Hydropower Joint Stock Company VND	Sai Gon Machinery Spare Parts JSC VND	Total VND
Cost					
Beginning balance	-	31,748,857,532	179,419,450,350	89,113,335,943	300,281,643,825
The value of goodwill arising from Acquisition of subsidiaries during the reporting period	250,497,931,887	-	-	-	250,497,931,887
Ending balance	250,497,931,887	31,748,857,532	179,419,450,350	89,113,335,943	550,779,575,712
Accumulated depreciation					
Beginning balance	-	7,143,492,944	100,175,859,781	36,387,945,509	143,707,298,234
Allocation and impairment losses for the period	6,262,448,297	1,587,442,877	8,970,972,518	4,455,666,797	21,276,530,489
Ending balance	6,262,448,297	8,730,935,821	109,146,832,299	40,843,612,306	164,983,828,723
Net carrying amount					
Beginning balance	-	24,605,364,588	79,243,590,569	52,725,390,434	156,574,345,591
Ending balance	244,235,483,590	23,017,921,711	70,272,618,051	48,269,723,637	385,795,746,989

Annex 04 : BORROWINGS AND FINANCE LEASE LIABILITIES

		Beginning balance	During the period		Ending balance
			Increase	Decrease	
		VND	VND	VND	VND
a. Short-term borrowings					
Short-term debts		250,372,463,563	341,548,484,554	238,594,806,124	353,326,141,993
- Personal loan	(1)	14,940,374,686	3,211,415,736	1,162,717,247	16,989,073,175
- GKC Company Limited		-	2,000,000,000	2,000,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hoan Kiem Branch	(2)	235,432,088,877	336,337,068,818	235,432,088,877	336,337,068,818
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Thanh Branch	(3)	50,960,266,550	74,409,172,219	77,004,078,909	48,365,359,860
- Vietnam Prosperity Joint stock Commercial Bank	(4)	57,282,646,159	13,306,460,810	57,282,646,159	13,306,460,810
Current portion of long-term debts		297,702,720,941	171,514,607,349	196,752,832,139	272,464,496,151
- Personal loan	(5)	59,056,521,061	7,175,652,691	8,713,692,521	57,518,481,231
- Saigon Hanoi Commercial Joint Stock Bank - Thang Long Branch	(6)	34,385,285,316	17,192,642,658	27,302,039,618	24,275,888,356
- Joint Stock Commercial Bank for Foreign Trade of Vietnam + Ha Thanh Branch	(7)	3,100,000,000	8,526,312,000	1,059,100,000	10,567,212,000
+ Soc Son Branch	(8)	800,000,000	526,312,000	-	1,326,312,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade + Lang Son Branch	(10)	2,300,000,000	8,000,000,000	1,059,100,000	9,240,900,000
+ Hoan Kiem Branch	(11)	122,000,000,000	68,000,000,000	61,000,000,000	129,000,000,000
- Military Commercial Joint Stock Bank - Dien Bien Phu Branch	(12)	30,000,000,000	7,000,000,000	10,000,000,000	27,000,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Long Bien Branch	(13)	92,000,000,000	61,000,000,000	51,000,000,000	102,000,000,000
- Vietnam Environment Protection Fund	(14)	28,948,914,564	38,250,000,000	51,692,000,000	15,506,914,564
		50,212,000,000	30,900,000,000	46,986,000,000	34,126,000,000
		-	1,470,000,000	-	1,470,000,000
		656,318,097,213	600,778,724,932	569,634,363,331	687,462,458,814

Annex 04 : BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

		Beginning balance	During the period		Ending balance
			Increase	Decrease	
		VND	VND	VND	VND
b. Long-term borrowings					
Long-term debts		2,626,838,659,197	91,570,262,716	198,019,410,139	2,520,389,511,774
- Personal loan	(5)	59,056,521,061	7,175,652,691	8,713,692,521	57,518,481,231
- Saigon Hanoi Commercial Joint Stock Bank - Thang Long Branch	(6)	160,573,278,927	-	27,302,039,618	133,271,239,309
- Joint Stock Commercial Bank for Foreign Trade of Vietnam		373,686,376,441	75,574,610,025	1,590,678,000	447,670,308,466
+ Ha Thanh Branch	(7)	4,000,000,000	2,500,000,000	531,578,000	5,968,422,000
+ Soc Son Branch	(8)	217,306,293,737	-	1,059,100,000	216,247,193,737
+ North Hanoi Branch	(9)	152,380,082,704	73,074,610,025	-	225,454,692,729
- Vietnam Joint Stock Commercial Bank for Industry and Trade		629,758,568,204	-	61,000,000,000	568,758,568,204
+ Lang Son Branch	(10)	153,200,000,000	-	10,000,000,000	143,200,000,000
+ Hoan Kiem Branch	(11)	476,558,568,204	-	51,000,000,000	425,558,568,204
- Military Commercial Joint Stock Bank - Dien Bien Phu Branch	(12)	1,064,323,914,564	-	51,692,000,000	1,012,631,914,564
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Long Bien Branch	(13)	339,440,000,000	-	46,986,000,000	292,454,000,000
- Vietnam Environment Protection Fund	(14)	-	8,820,000,000	735,000,000	8,085,000,000
Common bonds	(15)	491,250,000,000	-	(1,458,333,336)	492,708,333,336
- Par value per bond		500,000,000,000	-	-	500,000,000,000
- Bond issuance expenses		(8,750,000,000)	-	(1,458,333,336)	(7,291,666,664)
Long-term finance lease liabilities		10,249,031,102	-	1,485,010,003	8,764,021,099
- Vietnam International Leasing Company Limited	(16)	7,430,000,000	-	928,749,997	6,501,250,003
- Chailease International Leasing Company Limited - Hanoi Branch	(17)	2,819,031,102	-	556,260,006	2,262,771,096
		3,128,337,690,299	91,570,262,716	198,046,086,806	3,021,861,866,209
Amount due for settlement within 12 months		(297,702,720,941)	(171,514,607,349)	(196,752,832,139)	(272,464,496,151)
Amount due for settlement after 12 months		2,830,634,969,358			2,749,397,370,058

Annex 04 : BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Detailed information on Short-term borrowings:

No.	Lender	Loan term	Interest rate	Loan purpose	Guarantee
Short - term					
(1)	Personal loan	3 months	From 7.3%/year to 8.9%/year	Supplementing working capital for regular business	Unsecured
(2)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Hoan Kiem Branch	Each disbursement, not exceeding 06 months	By each debt	Supplementing working capital for regular business	Secured by assets
(3)	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Thanh Branch	Each disbursement, not exceeding 06 months	By each debt	Supplementing working capital for regular business, excluding fixed asset investments	Secured by assets
(4)	Vietnam Prosperity Joint stock Commercial Bank	12 months	By each debt	For supplementing working capital and paying electricity, water, and salary expenses in support of recycling, waste treatment, and power generation activities	Unsecured
Long - term					
(5)	Personal loan	12 months + 1 day	From 7.3%/year to 11.3%/year	Supplementing working capital for regular business	Unsecured
(6)	Saigon Hanoi Commercial Joint Stock Bank - Thang Long Branch	150 months	By each debt	Funding construction costs for the Xuan Minh Hydro Power Project (excluding VAT of the Project); Investment in the construction of Bai Thuong Hydro Power Plant	Assets of the Xuan Minh Hydro Power Project; Assets formed from loan capital: Bai Thuong Hydro Power Plant
(7)	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Thanh Branch	By each disbursement and debt	By each debt	Payment of investment costs for the rooftop solar power system	Rooftop solar power system installed on the factory roof of Green Star Environment Company Limited
(8)	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Soc Son Branch	180 months	By each debt	Funding construction costs for the Dak Robaye Hydro Power Project (excluding VAT of the Project)	Land use rights, all assets/ property rights existing, in progress, and to be formed in the future from the Dak Robaye Hydro Power Project; Third-party collateral assets

Annex 04 : BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Detailed information on Short-term borrowings (continued)

No.	Lender	Loan term	Interest rate	Loan purpose	Guarantee
Long - term					
(9)	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Bac Ha Noi Branch	192 months	For the first two years: 6.3% year. The interest rate for subsequent years will be notified by the bank	Financing legitimate credit needs for investment in the Dak Lo 1 Hydropower Project	Land use rights; all existing, in-progress, and future assets/property rights arising from the Dak Lo 1 Hydropower Project; and third-party collateral assets
			For the first 30 months: 6.7%/ year. The interest rate for subsequent years will be notified by the bank	Financing legitimate credit needs for investment in the Dak Lo 3 Hydropower Project	Land use rights; all existing, in-progress, and future assets/property rights arising from the Dak Lo 3 Hydropower Project; and third-party collateral assets
(10)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Lang Son Branch	84 months	By each debt	Reimbursement of expenses incurred in the Dak Glun Hydro Power Project	Assets formed from loan capital: Dak Glun Hydro Power Plant
(11)	Vietnam Joint Stock Commercial Bank for Industry and Trade - Hoan Kiem Branch	08 years	By each debt	Payment of reasonable, valid, and lawful expenses for the investment project to construct an Integrated Industrial and Municipal Solid Waste Treatment Plant with Power Generation in Phu Lang Commune, Que Vo District, Bac Ninh Province, for which the Company is the investor	All existing and future assets attached to the Project land, land use rights, and assets attached to land of third parties
		84 months	By each debt		

Annex 04 : BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Detailed information on Short-term borrowings (continued):

No.	Lender	Loan term	Interest rate	Loan purpose	Guarantee
Long - term					
(12)	Military Commercial Joint Stock Bank - Dien Bien Phu Branch	By each disbursement and debt	By each debt	Financing the acquisition of 99.55% of the charter capital in Green Star Environment Company Limited; Investing in 99.27% of the charter capital of Dak Lo 1-3 Power Company Limited	Secured by all assets formed from the Cua Dat Hydropower Plant Project, including assets attached to land and plant machinery and equipment
(13)	Joint stock Commercial Bank for Investment and Development of Viet Nam - Long Bien Branch	84 months	7.8%/year	Financing for investment-related expenses of the Nam La Hydro Power Project and the Tat Ngoang Hydro Power Project	Assets formed from loan capital, property rights related to the Nam La Hydro Power Project and the Tat Ngoang Hydro Power Project, and third-party assets
(14)	Vietnam Environment Protection Fund	72 months	7.8%/year	Implementation of the project "Procurement of Specialized Vehicles for Waste Collection, Transportation, and Environmental Cleaning"	Unsecured

Borrowings from banks and other credit institutions are secured by mortgage/ pledge/ guarantee contracts entered into with the lenders, and these secured transactions have been fully registered in accordance with applicable regulations.

Detailed information related to common bonds:

No.	Bond type	Loan term	Interest rate	Purpose of issuance	Guarantee	Total issued amount	Bond issuance costs
(15)	Long-term common bonds Type of issuance by face value	36 months (from 25 December 2025 to 25 December 2028)	The first 2 interest periods: 10%/year, Subsequent periods: 10.2%/year	Acquisition of common shares issued by Linh Linh Joint Stock Company	Secured by third-party assets comprising 39,223,482 VCP shares owned by the guarantor	500,000,000,000	8,750,000,000

Annex 04 : BORROWINGS AND FINANCE LEASE LIABILITIES (continued)

Detailed information related to finance lease liabilities:

No.	Finance lease agreement	Lease term	Interest rate	Leased asset	Total disbursement	Outstanding balance at 30/06/2026
(16) Vietnam International Leasing Company Limited						
(16.1)	No. 2025-00034-000 dated 20 February 2025	37 months	7.83%/year	4 diesel forklifts, brand: HELI, model: CPC30-WS1H	1,660,000,000	737,777,776
(16.2)	No. 2025-00043-000 dated 20 March 2025	37 months	7.83%/year	Hydraulic scrap paper baling system	1,578,200,000	736,493,320
(16.3)	No. 2025-00279-000 dated 22 August 2025	49 months	7.80%/year	3 diesel forklifts, brand: HELI, model: CPC30-WS1H	1,245,000,000	788,500,000
(17) Chailease International Leasing Company Limited - Hanoi Branch						
(17.1)	No. B25127711 dated 08 December 2025	48 months	6.59%/year	11 covered trucks, brand: CHENGLONG, model: LZ1125L3ACT/TTCM-KM4	7,430,000,000	6,501,250,003
					11,913,200,000	8,764,021,099

Borrowings from related parties are as follows:

Borrowings from related parties are as follows:

	Relation	Ending balance		Beginning balance	
		Principal	Interest	Principal	Interest
Borrowings					
- Mr. Nguyen Dinh Ha	Deputy General Director of a Subsidiary	500,000,000	17,097,260	-	-
- Mr. Nguyen Thanh Phuong	Board member of a Subsidiary	2,000,000,000	144,265,754	2,000,000,000	47,547,945
- Ms. Sam Thi Thanh Hung	Wife of a Board member of a Subsidiary	500,000,000	33,445,205	500,000,000	9,265,753
		3,000,000,000	194,808,219	2,500,000,000	56,813,698

Annex 05 : TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Beginning balance		During the period			Ending balance	
	Tax receivable	Tax payable	Increase due to	Tax payable	Tax paid	Tax receivable	Tax payable
	VND	VND	combination	VND	VND	VND	VND
- Value-added tax	-	6,272,249,717	437,210,037	118,358,148,201	118,944,509,698	-	6,123,098,257
- Export, import duties	-	-	-	56,603,056,541	56,603,056,541	-	-
- Corporate income tax	-	47,776,300,351	-	49,252,204,599	48,267,252,730	-	48,761,252,220
- Personal income tax	-	1,212,008,085	80	2,736,736,082	2,767,327,720	231,021,136	1,412,437,663
- Natural resource tax (*)	-	10,572,772,775	215,123,846	49,618,885,828	51,255,574,007	-	9,151,208,442
- Land tax and land rental	-	8,321,384	-	222,617,853	229,619,840	-	1,319,397
- Other taxes	-	364,963,468	203,558,976	3,039,373,882	2,183,826,893	-	1,424,069,433
- Fees, charges and other payables	-	10,193,325,197	-	19,357,899,063	22,650,181,401	-	6,901,042,859
	-	76,399,940,977	855,892,939	299,188,922,049	302,901,348,830	231,021,136	73,774,428,271

(*) Natural resource tax is calculated based on electricity output, taxable unit price, and resource tax rate in accordance with current regulations.

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

Annex 06 : INCREASE AND DECREASE IN OWNER'S EQUITY

a. Changes in owner's equity

	Contributed capital VND	Share premium VND	Investment and development fund VND	Other funds under owner's equity VND	Retained earnings VND	Non-controlling shareholder interests VND	Total VND
Beginning balance of previous year	837,896,580,000	5,940,175,148	499,895,424,557	4,258,537,955	415,249,386,106	284,826,464,137	2,048,066,567,903
Profit for previous period	-	-	-	-	178,549,143,412	14,435,684,693	192,984,828,105
Profit distribution at subsidiaries	-	-	11,661,505,257	-	(14,612,113,765)	(2,002,693,272)	(4,953,301,780)
Profit distribution at parent company	-	-	113,291,603,493	-	(116,971,603,493)	-	(3,680,000,000)
Transfer from other funds under owner's equity to investment and development fund of Subsidiary	-	-	4,258,537,955	(4,258,537,955)	-	-	-
Ending balance of previous period	837,896,580,000	5,940,175,148	629,107,071,262	-	462,214,812,260	297,259,455,558	2,232,418,094,228
Beginning balance of current year	837,896,580,000	5,940,175,148	629,107,071,262	-	673,840,858,197	307,966,895,466	2,454,751,580,073
Increase due to business 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 at the subsidiaries (*)	-	-	38,213,437,644	-	(44,433,649,735)	(3,256,316,217)	(9,476,528,308)
Profit distribution at the parent company (**)	-	-	110,000,000,000	-	(114,456,998,000)	-	(4,456,998,000)
Ending balance of this period	837,896,580,000	5,940,175,148	777,320,508,906	-	832,839,208,188	619,099,519,587	3,073,095,991,829

Annex 06 : INCREASE AND DECREASE IN OWNER'S EQUITY (continued)

(*) In this period, the Company's subsidiaries distributed profits from after-tax profit as follows:

	Profit distribution at subsidiaries VND	Parent company's interest in subsidiaries VND	Non-controlling interests in subsidiaries VND
Bai Thuong Hydro Power Joint Stock Company	6,987,380,724	3,563,564,169	3,423,816,555
Xuan Minh Hydro Power Joint Stock Company	11,570,504,899	5,900,957,498	5,669,547,401
Dak Robaye Hydro Power Joint Stock Company	5,100,000,000	5,100,000,000	-
Nam La Hydro Power Joint Stock Company	37,910,532,800	31,376,538,138	6,533,994,662
VCP Mechanical & Electrical Joint Stock Company	1,098,080,332	1,092,589,930	5,490,402
Eliminated upon consolidation		(2,600,000,000)	(12,376,532,803)
	62,666,498,755	44,433,649,735	3,256,316,217

(**) According to the Resolution of the General Meeting of Shareholders No. 01/2026/NQ-DHDCD dated 11 May 2026, the Company announces the distribution of 2025 profits as follows:

	Distribution amount as per the Resolution VND	Actual distribution amount VND	Difference VND
Allocation to the Bonus and Welfare Fund	4,120,998,000	4,120,998,000	-
Allocation to the Development Investment Fund	110,000,000,000	110,000,000,000	-
Remuneration of the Board of Directors and the Supervisory Board	336,000,000	336,000,000	-
	114,456,998,000	114,456,998,000	-

Annex 07 : SEGMENT REPORTING

a. Under business field

	Electricity business activities VND	Goods trading activities VND	Service provision activities VND	Other activities VND	Total for all segments VND	Elimination VND	Total for the entire enterprise VND
Net revenue from sales to external customers	569,493,145,476	656,725,279,759	224,010,673,246	4,243,277,909	1,454,472,376,390	(15,549,872,329)	1,438,922,504,061
Cost of goods sold	136,652,204,096	626,955,931,442	123,459,811,390	4,009,552,652	891,077,499,580	(15,771,135,159)	875,306,364,421
Profit from business activities	432,840,941,380	29,769,348,317	100,550,861,856	233,725,257	563,394,876,810	221,262,830	563,616,139,640
The total cost of acquisition acquisition of fixed assets	211,903,200,367	-	130,101,858,620	-	342,005,058,987	-	342,005,058,987
Segment assets	8,633,646,026,218	-	2,116,633,378,658	31,477,806,899	10,781,757,211,775	(4,144,015,239,317)	6,637,741,972,458
Unallocated assets					385,795,746,989	-	385,795,746,989
Total assets	8,633,646,026,218	-	2,116,633,378,658	31,477,806,899	11,167,552,958,764	(4,144,015,239,317)	7,023,537,719,447
Segment liabilities	3,983,251,835,960	-	1,041,604,877,652	5,779,605,814	5,030,636,319,426	(1,098,981,751,148)	3,931,654,568,278
Unallocated liabilities					18,787,159,340		18,787,159,340
Total liabilities	3,983,251,835,960	-	1,041,604,877,652	5,779,605,814	5,049,423,478,766	(1,098,981,751,148)	3,950,441,727,618

Annex 07 : SEGMENT REPORTING

b. Under geographic areas

	Thanh Hoa VND	Bac Ninh VND	Son La VND	Dong Nai VND	Quang Ngai VND	Lao Cai VND	Total for the entire enterprise VND
Net revenue from sales to external customers	372,318,133,882	902,480,636,049	79,545,189,451	15,753,293,815	26,081,463,342	42,743,787,522	1,438,922,504,061
Segment assets	1,061,750,908,202	2,566,746,253,941	711,972,556,805	382,746,747,823	1,680,273,963,260	620,047,289,416	7,023,537,719,447
The total cost of acquisition of fixed assets	18,417,297,339	125,679,079,749	750,000,000	854,459,450	196,304,222,449	-	342,005,058,987

Annex 08: COMPARATIVE FIGURES

Figures in these Financial statements for the year ended 31 December 2025			Adjusted figures in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026			
Code	Items	Amount VND	Code	Items	Amount VND	Change
a. Balance Sheet			a. Statements of Financial position			
ASSET			ASSET			
110	I. Cash and cash equivalents	849,561,026,373	110	I. Cash and cash equivalents	850,388,027,147	
112	2. Cash equivalents	640,303,354,426	112	2. Cash equivalents	641,130,355,200	Restated
120	II. Short-term investments	10,921,530,301	120	II. Short-term investments	641,726,390,208	
123	1. Held - to - maturity investments	10,921,530,301	123	1. Short - term held - to - maturity investments	661,402,435,965	Restated, rename
			124	2. Provision for short-term held-to- maturity investments	(19,676,045,757)	Restated
130	III. Short-term receivable	1,135,358,799,884	130	III. Short-term receivable	501,714,884,408	
135	3. Short-term loan receivables	622,408,095,357				Restated
136	4. Other short-term receivables	155,880,663,401	135	3. Other short-term receivables	124,968,797,525	Restated and code number changed
137	5. Provision for short-term doubtful debts	(67,217,291,896)	136	4. Provision for short-term doubtful debts	(47,541,246,139)	Restated and code number changed
150	V. Other short-term assets	26,422,887,566	160	VI. Other short-term assets	26,422,887,566	
151	1. Short - term prepaid expenses	9,025,563,337	161	1. Short - term deferred expenses	9,025,563,337	Restated and code number changed
210	IV. Long-term receivables	939,246,109,369	210	IV. Long-term receivables	537,446,109,369	
215	1. Long-term loan receivables	135,000,000,000				Restated
216	2. Other long-term receivables	804,246,109,369	215	1. Other long-term receivables	537,446,109,369	Restated
250	V. Long-term investments	557,665,294	260	V. Long-term investments	404,369,720,089	
253	2. Equity investments in other entities	732,000,000	263	2. Equity investments in other entities	267,532,000,000	Restated and code number changed
255	4. Held-to-maturity investments	-	265	4. Held-to-maturity investments	137,012,054,795	Restated and code number changed
260	VI. Other long-term assets	188,200,225,563	270	VI. Other long-term assets	188,200,225,563	
261	1. Long-term prepaid expenses	31,625,879,972	271	1. Long-term deferred expenses	31,625,879,972	

Annex 08: COMPARATIVE FIGURES (continued)

Figures in these Financial statements for the year ended 31 December 2025			Adjusted figures in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026			
Code	Items	Amount VND	Code	Items	Amount VND	Change
Equity			Equity			
300	C. LIABILITIES	3,860,286,954,293	300	C. LIABILITIES	3,860,286,954,293	
310	I. Current liabilities	1,029,651,984,935	310	I. Current liabilities	1,029,651,984,935	
313	3. Taxes and other payables to State budget	76,399,940,977	313	3. Dividends and profit distribution	6,051,904,114	Restated
			314	4. Short-term taxes and other payables to State budget	76,399,940,977	Rename and code number changed
319	7. Other short-term payables	70,938,733,538	320	8. Other short-term payables	64,886,829,424	Restated and code number changed
Figures according to the Financial Statements for the period from 01/01/2025 to 30/06/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 and Circular No. 43/2026/TT-BTC dated 20 April 2026			
Code	Items	Amount VND	Code	Items	Amount VND	Change
b. Statement of Cash flows			b. Statement of Cash flows			
05	- Gains / losses from investment	(17,892,075,706)	05	- Gains / losses from investment and	(17,892,075,706)	Rename
06	- Interest expense	88,015,106,204	06	- Interest expense	88,015,106,204	Rename
12	- Increase or decrease in prepaid expenses	(1,140,803,251)	12	- Increase or decrease in prepaid	(1,140,803,251)	Rename
14	- Interest paid	(86,424,045,943)	14	- Interest paid	(86,424,045,943)	Rename