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VCP Power and Construction Joint Stock Company

**FINANCIAL STATEMENTS**

Q2/2025

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# INDEX

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### Financial statements

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**BALANCE SHEET**

Q2/2025

Unit: VND

ASSET	Code	Note	Ending balance	Opening balance
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>324,315,054,831</b>	<b>159,445,603,380</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>9,807,088,495</b>	<b>7,971,697,067</b>
1, Cash	111	V.01	9,807,088,495	7,971,697,067
2, Cash equivalents	112			
<b>II. Short-term investments</b>	<b>120</b>			
1, Trading securities	121			
2, Held-to-maturity investments	123			
<b>III. Short-term receivables</b>	<b>130</b>		<b>294,303,975,273</b>	<b>135,160,101,513</b>
1, Short-term trade receivables	131		90,425,585,135	118,361,538,173
2, Short-term prepayments to suppliers	132		1,710,834,228	1,438,915,326
5, Short-term loan receivable	135		177,000,000,000	
6, Other short-term receivables	136		71,609,783,751	57,060,159,143
7, Provision for short-term doubtful debts	137		(46,442,227,841)	(41,700,511,129)
<b>IV. Inventories</b>	<b>140</b>		<b>16,766,720,523</b>	<b>14,192,902,272</b>
1, Inventories	141	V.02	16,766,720,523	14,192,902,272
2, Provision for devaluation of inventories	149			
<b>V. Other short-term assets</b>	<b>150</b>		<b>3,437,270,540</b>	<b>2,120,902,528</b>
1, Short-term prepaid expenses	151		3,437,270,540	2,120,902,528
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>3,253,225,245,482</b>	<b>2,877,855,978,285</b>
<b>I- Long-term receivables</b>	<b>210</b>		<b>409,818,462,400</b>	<b>1,118,462,400</b>
5. Long-term loan receivable	215		408,700,000,000	
6. Other long-term receivables	216		1,118,462,400	1,118,462,400
<b>II. Fixed assets</b>	<b>220</b>		<b>493,368,968,496</b>	<b>525,519,482,624</b>
<b>1. Tangible fixed assets</b>	<b>221</b>	<b>V.03</b>	<b>338,759,606,656</b>	<b>369,371,719,174</b>
- Cost	222		1,232,549,018,228	1,232,549,018,228
- Accumulated depreciation (*)	223		(893,789,411,572)	(863,177,299,054)
<b>3. Intangible fixed assets</b>	<b>227</b>	<b>V.04</b>	<b>154,609,361,840</b>	<b>156,147,763,450</b>
- Cost	228		200,000,000,000	200,000,000,000
- Accumulated depreciation (*)	229		(45,390,638,160)	(43,852,236,550)
<b>III. Investment properties</b>	<b>230</b>			
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>4,913,940,641</b>	<b>4,913,940,641</b>
2. Construction in progress	242		4,913,940,641	4,913,940,641
<b>V. Long-term investments</b>	<b>250</b>		<b>2,342,226,258,080</b>	<b>2,342,226,258,080</b>
1. Investment in subsidiaries	251	V.02A	2,342,226,258,080	2,342,226,258,080
5. Held-to-maturity investments	255			
<b>VI. Other long-term assets</b>	<b>260</b>		<b>2,897,615,865</b>	<b>4,077,834,540</b>
1. Long-term prepaid expenses	261	V.05	2,897,615,865	4,077,834,540
<b>TOTAL ASSETS</b>	<b>270</b>		<b>3,577,540,300,313</b>	<b>3,037,301,581,665</b>

## BALANCE SHEET

Q2/2025

(Next)

CAPITAL	Code	Note	Ending balance	Opening balance
<b>C - LIABILITIES</b>	<b>300</b>		<b>1,846,889,322,791</b>	<b>1,367,310,956,446</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>238,909,301,905</b>	<b>280,037,041,882</b>
1. Short-term trade payables	311		13,050,169,531	13,772,593,744
2. Short-term prepayments from customers	312			
3. Taxes and other payables to State budget	313	V.06	27,454,009,056	14,417,402,840
4. Payables to employees	314		1,221,396,492	3,124,914,159
5. Short-term accrued expenses	315	V.07	46,012,327,294	25,434,610,262
6. Short-term intra-company payables	316			
9. Other short-term payables	319		3,997,887,281	3,879,877,155
10. Short-term borrowings and finance lease liabilities	320		139,670,848,133	214,618,142,104
12. Bonus and welfare fund	322		7,502,664,118	4,789,501,618
<b>II, Non-current liabilities</b>	<b>330</b>		<b>1,607,980,020,886</b>	<b>1,087,273,914,564</b>
7. Other long-term payables	337			
8. Long-term borrowings and finance lease liabilities	338	V.08	1,607,980,020,886	1,087,273,914,564
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>1,730,650,977,522</b>	<b>1,669,990,625,219</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>V.09</b>	<b>1,730,650,977,522</b>	<b>1,669,990,625,219</b>
1. Contributed capital	411		837,896,580,000	837,896,580,000
Ordinary shares with voting rights	411a		837,896,580,000	837,896,580,000
Preference shares	411b			
2. Share Premium	412		5,940,175,148	5,940,175,148
8. Development and investment funds	418		588,902,213,094	475,610,609,601
11. Retained earnings	421		297,912,009,280	350,543,260,470
Retained earnings accumulated till the end of the previous year	421a		233,571,656,977	183,297,862,177
Retained earnings of the current year	421b		64,340,352,303	167,245,398,293
<b>II. Non-business funds and other funds</b>	<b>430</b>			
<b>TOTAL CAPITAL</b>	<b>440</b>		<b>3,577,540,300,313</b>	<b>3,037,301,581,665</b>

28 July 2025

Preparer

Vuong Hoang Bao Long

Chief Accountant

Nguyen Van Binh

General Director

Pham Van Minh





## INCOME STATEMENT

Q2/2025

Unit: VND

Items	Cod e	Note	From 01/04/2025 to 30/06/2025	From 01/04/2024 to 30/06/2024	Accumulated from the beginning of the year to the end of this quarter (This year)	Accumulated from the beginning of the year to the end of the previous quarter (Previous year)
1	2	3				
1. Revenue from sales of goods and rendering of services	1	VI.10	99,351,617,555	70,625,242,281	203,122,074,882	180,401,615,832
2. Revenue deductions	2				-	-
3. Net revenue from sales of goods and rendering of services (10=01-02)	10		99,351,617,555	70,625,242,281	203,122,074,882	180,401,615,832
4. Cost of sales	11	VI.11	33,598,555,937	30,497,342,845	60,683,947,987	63,560,760,233
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		65,753,061,618	40,127,899,436	142,438,126,895	116,840,855,599
6. Financial income	21	VI.12	14,763,655,532	200,231,951	14,829,898,052	203,711,811
7. Financial expense	22	VI.13	31,229,858,937	37,832,077,049	59,482,911,021	58,747,330,931
- In which: Interest expense	23		31,229,858,937	37,832,077,049	59,482,911,021	58,747,330,931
8. Selling expenses	24				-	-
9. General and administrative expense	25		10,094,193,951	14,435,186,657	14,715,261,194	19,838,658,365
10. Net operating profit	30		39,192,664,262	(11,939,132,319)	83,069,852,732	38,458,578,114
11. Other income	31	VI.14	36,000,000	654,165,904	48,000,000	1,469,707,530
12. Other expenses	32		270,000,000	81,214,708	270,025,863	81,214,708
13. Other profits (40=31-32)	40		(234,000,000)	572,951,196	(222,025,863)	1,388,492,822
14. Accounting profit before tax (50=30+40)	50		38,958,664,262	(11,366,181,123)	82,847,826,869	39,847,070,936
15. Current corporate income tax expense	51		9,729,642,044	1,172,036,182	18,507,474,566	6,293,361,388
17. Profit after corporate income tax (60=50-51-52)	60		29,229,022,218	(12,538,217,305)	64,340,352,303	33,553,709,548
18. Basic earnings per share(*)	70					

28 July 2025

Preparer

Vuong Hoang Bao Long

Chief Accountant

Nguyen Van Binh

General Director

Pham Van Minh



**CASH FLOW STATEMENT**

(Indirect method)

From 01/01/2025 to 30/06/2025

Unit: VND

Items	Code	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Profit before tax</b>	<b>01</b>	<b>82,847,826,869</b>	<b>39,847,070,936</b>
<b>Adjustments for</b>			
Depreciation and amortization of fixed assets and investment properties	02	32,150,514,128	32,192,488,270
Provisions	03	4,741,716,712	
Gains / losses from investment	05	(14,734,424,080)	(203,711,811)
Interest expense	06	59,482,911,021	58,747,330,931
<b><i>Operating profit before changes in working capital</i></b>	<b>08</b>	<b>164,488,544,650</b>	<b>130,583,178,326</b>
Increase or decrease in receivables	09	27,784,406,163	17,896,630,180
Increase or decrease in inventories	10	(2,573,818,251)	687,665,015
Increase or decrease in payables (excluding interest payable/ corporate income tax payable)	11	(5,025,575,516)	(17,988,220,144)
Increase or decrease in prepaid expenses	12	(136,149,337)	(5,321,333,060)
Interest paid	14	(36,596,974,811)	(51,887,023,805)
Corporate income tax paid	15	(2,953,224,588)	(9,489,289,267)
Other receipts from operating activities	16		
Other payments on operating activities	17	(966,837,500)	(1,731,092,800)
<b><i>Net cash flow from operating activities</i></b>	<b>20</b>	<b>144,020,370,810</b>	<b>62,750,514,445</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase or construction of fixed assets and other long-term assets	21		
Proceeds from disposals of fixed assets and other long-term assets	22		
Loans and purchase of debt instruments from other entities	23	(592,700,000,000)	
Collection of loans and resale of debt instrument of other entities	24	7,000,000,000	
Equity investments in other entities	25		
Proceeds from equity investment in other entities	26		

**VCP Power and Construction Joint Stock Company**

Interest and dividend received	27	64,427,445	63,146,611
<i>Net cash flow from investing activities</i>	<b>30</b>	<b>(585,635,572,555)</b>	<b>63,146,611</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from borrowings	33	643,914,100,607	213,975,064,729
Repayment of principal	34	(200,463,507,434)	(379,021,279,494)
Dividends or profits paid to owners	36		(19,152,000)
<i>Net cash flow from financing activities</i>	<b>40</b>	<b>443,450,593,173</b>	<b>(165,065,366,765)</b>
<b>NET CASH FLOWS IN THE YEAR</b>	<b>50</b>	<b>1,835,391,428</b>	<b>(102,251,705,709)</b>
<i>Cash and cash equivalents at the beginning of the year</i>	<b>60</b>	<b>7,971,697,067</b>	<b>104,132,565,541</b>
Effect of exchange rate fluctuations			
<i>Cash and cash equivalents at the end of the year</i>	<b>70</b>	<b>9,807,088,495</b>	<b>1,880,859,832</b>

Preparer

Vuong Hoang Bao Long

Chief Accountant

Nguyen Van Binh



General Director

Pham Van Minh

28 July 2025



## NOTES TO FINANCIAL STATEMENTS

Q2/2025

### I, GENERAL INFORMATION OF COMPANY

#### 1, Form of ownership:

VCP Power and Construction Joint Stock Company (formerly known as Cua Dat Hydropower Joint Stock Company) was established under Business Registration Certificate No, 2800799804, changed for the 16th time on May 15, 2025, issued by the Department of Planning and Investment of Hanoi City.

Head office: 19th floor, Vinaconex tower, 34 Lang Ha - Lang - Hanoi.

#### 2, Business fields:

**Field of operation:** Hydropower construction, electricity production and trading

#### Company's business lines:

- Investing in construction of hydropower projects, electricity production and trading, consulting on construction and installation of electrical works;
- Undertake construction and installation of civil, industrial and other infrastructure works;
- Construction and business of housing and offices for rent;
- Production and trading of construction materials; hotel and tourism business;
- Motorcycle and equipment rental, repair and maintenance services;
- Construction equipment business, real estate business;
- Investment consulting (excluding legal, financial, tax, auditing, accounting, securities consulting); project management consulting (only operating when having sufficient capacity conditions according to the provisions of law);
- Appraisal of civil, industrial, irrigation and hydroelectric construction works;
- Mining of tin ore, tungsten ore, rare metal ore (excluding export of raw gold);
- Mining of soil, stone, sand, gravel, clay.

### II, ACCOUNTING SYSTEM AND ACCOUNTING POLICY

The Company's annual accounting period commences from January 1 and ends as at December 31.

The Company maintains its accounting records in Vietnam Dong (VND).

### III, ACCOUNTING STANDARDS AND ACCOUNTING POLICY APPLIED

#### Applicable accounting polycies:

The Company applies Corporate Accounting System issued under the Circular No, 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance.

#### *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 as well as with current Accounting Standards and Accounting System.

#### Applicable accounting form



The company applies the form: Computerized accounting

#### IV, ACCOUNTING POLICIES APPLIED

##### 1, Principles for recording cash and cash equivalents:

Financial Statements prepared in foreign currencies are converted into Vietnamese Dong at the actual exchange rate of the transacting bank at the time of the transaction, At the end of the year, monetary items originating in foreign currencies are converted at the average interbank exchange rate announced by the State Bank of Vietnam on the closing date of the accounting year.

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

Actual exchange rate differences arising during the period and exchange rate differences due to revaluation of balances of currency items at the end of the year of basic construction investment activities are reflected on the Balance Sheet and transferred to financial revenue or expenses upon completion of the project handover.

##### 2, Principles of inventories recording:

**Principles of inventories valuation:** Inventories are recognized at original cost, In case the net realizable value is lower than the cost, it must be valued at the net realizable value, The cost of inventories includes purchase costs, processing costs and other directly related costs incurred in bringing the inventories to their present location and condition.

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

**Provision for inventory devaluation:** Provision for inventory devaluation is established at the end of the year as the difference between the original price of inventory and their net realizable value, The method of establishing provision for inventory devaluation is to establish the difference between the provision that must be established this year and the provision that was established last year but not fully used, leading to the need to establish more or reverse this year.

As at June 30,2025, there are no types of goods and materials that require provision for inventory price reduction.

##### 3, Principles for recording trade receivables and other receivables:

**Recognition principles:** Customer receivables, prepayments to sellers and other receivables at the reporting time, if:

- Assets with a recovery or payment period of less than a year are classified as Current Assets,
- Assets with a recovery or payment period of more than a year are classified as Long-term Assets

**Provision for doubtful debts :** Provision for doubtful debts represents the estimated loss value of receivables that are likely to be unpaid by customers for receivables at the time of preparing financial statements.

##### 4, Principles of recording and depreciating fixed assets:

###### 4,1 Principles of recording tangible and intangible fixed assets

Fixed assets are recorded at original cost, During use, fixed assets are recorded at original cost, accumulated depreciation and residual value.

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

- Buildings and structures	20 – 35 years
- Machinery and equipment	10 – 15 years
- Means of transportation	05 – 08 years
- Management equipment	03 – 05 years
- Intangible fixed assets	65 years

#### 5, Principles for recording prepaid expenses:

The following expenses were incurred during the fiscal year but are recorded as long-term prepaid expenses for gradual allocation to the income statement,

- Tools and supplies used;
- Office rental costs;
- Major repair costs of fixed assets, other long-term prepaid expenses

#### 6, Principles for recording trade payables and other payables

Trade payables, other payables, loans at the reporting date, if:

- Payment terms of less than a year are classified as Current Debt
- Payment terms over a year are classified as Long-term Debt

#### 7, Principles and methods of revenue recognition

**Revenue is recognized when all of the following conditions are met:**

- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction,

The Company's main revenue is electricity production and trading.

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

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is determined with relative certainty.

The Company's financial revenue during the year is interest on bank deposits.

#### 8, Principles and methods of recording financial expenses,

Expenses recorded in financial expenses include:

- Short-term and long-term interest expenses
- Exchange rate differences are assessed according to Circular 179/2012/TT-BTC dated October 24, 2012 regulating the recognition, assessment and handling of exchange rate differences in enterprises

The above amounts are recorded according to the amount incurred during the period, not offset against financial revenue



**9, Principles for recording current corporate income tax expenses and other taxes****Current corporate income tax expense, deferred corporate income tax expenses**

- Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current year.
- The determination of corporate income tax expense is based on current tax regulations, However, these regulations change from time to time and the final determination of corporate income tax depends on the results of the examination by the competent tax authority.
- Deferred corporate income tax expense is determined on the basis of deductible temporary differences, taxable temporary differences and corporate income tax rates.

**Value Added Tax**

VAT is declared and accounted for using the deduction method.

**Other taxes**

Other taxes are declared and paid according to current regulations of the State.

**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET**

Unit: VND

	End of quarter	Beginning of the year
<b>1 Cash and cash equivalents</b>		
- Cash	1,352,035,551	840,327,978
- Bank deposit	8,455,052,944	7,131,369,089
<b>Add</b>	<b>9,807,088,495</b>	<b>7,971,697,067</b>
<b>2 Inventories</b>		
- Raw materials	16,722,015,651	14,151,188,458
- Tools, supplies	44,704,872	41,713,814
<b>Add</b>	<b>16,766,720,523</b>	<b>14,192,902,272</b>
<b>2A Investment in subsidiaries</b>		
- Bai Thuong Hydropower Joint Stock Company	25,500,000,000	25,500,000,000
- Xuan Minh Hydropower Joint Stock Company	76,500,000,000	76,500,000,000
- Daklo 4 Hydropower Company Limited	181,000,000,000	181,000,000,000
- Dakrobaye Hydropower Company Limited	178,000,000,000	178,000,000,000
- Nam La Hydropower Joint Stock Company	500,326,258,080	500,326,258,080
- Thac Ba Hydropower factory company Limited,	266,000,000,000	266,000,000,000
- VCP Mechanical and Electrical Joint Stock Company	19,900,000,000	19,900,000,000
- Green Star Environment Company Limited	1,095,000,000,000	1,095,000,000,000
<b>Add</b>	<b>2,342,226,258,080</b>	<b>2,342,226,258,080</b>



## VCP Power and Construction Joint Stock Company

## 3. Increase and decrease of tangible fixed assets

Unit: VND

Item	Buildings, structures	Machinery and equipment	Transportation equipment	Management equipment	Tree	Total
<b>Original price of tangible fixed assets</b>						
<b>Beginning balance</b>	679,755,040,959	544,421,118,320	5,682,320,909	2,660,538,040	30,000,000	1,232,549,018,228
- Purchase during the period						
- Completed construction investment						
- Liquidation, disposal						
<b>Ending balance of the year</b>	679,755,040,959	544,421,118,320	5,682,320,909	2,660,538,040	30,000,000	1,232,549,018,228
<b>Accumulated depreciation</b>						
<b>Beginning balance</b>	340,515,325,416	515,823,560,244	4,181,112,632	2,627,300,762	30,000,000	863,177,299,054
- Depreciation during the period	11,959,122,045	18,242,617,811	386,757,586	23,615,076		30,612,112,518
- Liquidation, sale						
<b>Ending balance of the year</b>	352,474,447,461	534,066,178,055	4,567,870,218	2,650,915,838	30,000,000	893,789,411,572
<b>Net carrying amount</b>						
- Beginning balance	339,239,715,543	28,597,558,076	1,501,208,277	33,237,278	0	369,371,719,174
- Ending balance	327,280,593,498	10,354,940,265	1,114,450,691	9,622,202	0	338,759,606,656

## 4 Increase and decrease of intangible fixed assets

Unit: VND

Item	Other intangible assets	Total
Original price of intangible fixed assets		
Opening balance	200,000,000,000	200,000,000,000
- Purchase during the period	-	-
- Liquidation, disposal	-	-
Ending balance of the year	200,000,000,000	200,000,000,000
Accumulated depreciation	43,852,236,550	43,852,236,550
Opening balance	43,852,236,550	43,852,236,550
- Depreciation during the period	1,538,401,610	1,538,401,610
- Liquidation, disposal	-	-
Ending balance of the year	45,390,638,160	45,390,638,160
Net carrying amount		
- Beginning balance	156,147,763,450	156,147,763,450
- Ending balance	154,609,361,840	154,609,361,840

## 5 Long-term prepaid expenses

- Cost of tools and equipments
- Other costs

Total

End of quarter

Beginning of the year

101,374,925

41,316,894

2,796,240,940

4,036,517,646

2,897,615,865

4,077,834,540

## 6 Taxes and other payments to the State

- VAT
- Corporate income tax
- Personal income tax
- Natural resource tax
- Environmental Fees

Total

End of quarter

Beginning of the year

1,350,743,299

2,644,359,588

17,500,808,234

1,946,558,256

284,293,235

4,434,785,536

3,883,378,752

27,454,009,056

5,700,825,648

14,417,402,840

## 7 Short-term accrued expenses

- Interest payable

Total

End of quarter

Beginning of the year

46,012,327,294

25,434,610,262

46,012,327,294

25,434,610,262

## 8 Long-term borrowings and finance lease liabilities

- Long-term loans and financial leases

Total

End of quarter

Beginning of the year

1,607,980,020,886

1,087,273,914,564

1,607,980,020,886

1,087,273,914,564

**Công ty CP Xây dựng và năng lượng VCP**

Địa chỉ: Tầng 19, tòa nhà Vinaconex 34 Láng Hạ - Hà Nội

**9, Owner's Equity**

**9.1 Changes in owner's equity**

Unit: VND

<b>Beginning balance of current year</b>	<b>837,896,580,000</b>	<b>475,610,609,601</b>	<b>5,940,175,148</b>	<b>350,543,260,470</b>	<b>1,669,990,625,219</b>
- Profit for this period				64,340,352,303	64,340,352,303
- Increase in capital					
- Profit distribution		113,291,603,493		(116,971,603,493)	(3,680,000,000)
- Dividend distribution					
<b>Ending balance of this year</b>	<b>837,896,580,000</b>	<b>588,902,213,094</b>	<b>5,940,175,148</b>	<b>297,912,009,280</b>	<b>1,730,650,977,522</b>

Pursuant to Resolution of the General Meeting of Shareholders No. 01/2025/NQ-DHĐCĐ dated April 23, 2025, the Company announces the distribution of profits for 2024 as follows:

	<b>Amount</b>
- Deduction from the welfare reward fund	3,344,000,000
- Allowance for the Board of Directors and Supervisory Board	336,000,000
- Deduction from the development investment fund	113,291,603,493
<b>Total</b>	<b>116,971,603,493</b>



## VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE INCOME STATEMENT

Unit: VND

	From 01/04/2025 to 30/06/2025	From 01/04/2024 to 30/06/2024
<b>10 Revenue</b>		
- Electricity sales revenue	94,938,717,418	66,550,915,032
- Other revenue	4,412,900,137	4,074,327,249
<b>Total</b>	<b>99,351,617,555</b>	<b>70,625,242,281</b>
<b>11 Cost of goods sold</b>		
- Cost of electricity production	29,338,079,853	28,027,473,077
- Other costs	4,260,476,084	2,469,869,768
<b>Total</b>	<b>33,598,555,937</b>	<b>30,497,342,845</b>
<b>12 Financial income</b>		
- Deposit interest	14,687,496,628	100,231,951
- Dividends received from Subsidiaries		100,000,000
- Other financial revenue	76,158,904	
<b>Total</b>	<b>14,763,655,532</b>	<b>200,231,951</b>
<b>13 Financial costs</b>		
- Interest expenses	31,229,858,937	37,832,077,049
- Other financial costs		
<b>Total</b>	<b>31,229,858,937</b>	<b>37,832,077,049</b>
<b>14 Other income</b>		
- Other income	36,000,000	654,165,904
<b>Total</b>	<b>36,000,000</b>	<b>654,165,904</b>

Preparer

Vuong Hoang Bao Long

Chief Accountant

Nguyen Van Binh

General Director

Pham Van Minh

28 July 2025

