TẬP ĐOÀN CÔNG NGHIỆP - NĂNG LƯỢNG QUỐC GIA VIỆT NAM
VIETNAM NATIONAL INDUSTRY - ENERGY GROUP
TỔNG CÔNG TY
ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CTCP
PETROVIETNAM POWER CORPORATION - JSC

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM
Độc lập - Tự do - Hạnh phúc
Independence - Freedom - Happiness

Số/ No: 1646 /TB-ĐLDK

Hà Nội, ngày 30 tháng 07 năm 2026
Hanoi, July 30, 2025

TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CÔNG TY CỔ PHẦN

Digitally signed by TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CÔNG TY CỔ PHẦN
DN: C=VN, L=HÀ NỘI, CN=TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CÔNG TY CỔ PHẦN, OID.0.9.2342.19200300.100.1.1=MST:0102276173, E=CONTACT@PVPOWER.VN
Reason: I am the author of this document
Location:
Date: 2026.07.30 16:03:23+07'00'
Foxit PDF Reader Version: 2024.2.0

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
PERIODIC INFORMATION DISCLOSURE

Kính gửi/*To:*

- Ủy ban Chứng khoán Nhà nước;
  State Security Commission of Vietnam;
- Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh.
  Hochiminh Stock Exchange.

1. Tên tổ chức: Tổng công ty Điện lực Dầu khí Việt Nam - Công ty cổ phần.
   Name of organization: PetroVietnam Power Corporation - JSC
   - Mã chứng khoán: POW
     Stock code: POW
   - Địa chỉ: Toà nhà PV Power, số 199, đường Nguyễn Tuân, Phường Thanh Xuân, Thành phố Hà Nội.
     Address: PV Power Building, No. 199, Nguyen Tuan Street, Thanh Xuan District, Hanoi City.
   - Điện thoại/ *Phone*: (024) 22210288 Fax: (024) 22210388
   - E-mail: quanhecodong@pvpower.vn
2. Nội dung thông tin công bố/ *Internal content Information Disclosure:*
   - Báo cáo tài chính hợp nhất quý 2 năm 2026/ *Consolidated financial statements for the 2nd quarter of 2026.*
3. Thông tin này đã được công bố trên trang thông tin điện tử của Tổng công ty vào ngày 30/07/2026 tại đường dẫn https://pvpower.vn.
   This information was published on the Corporation's website on July 30 2025 at the link https://pvpower.vn

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.

We hereby commit that the information published above is true and take full legal responsibility for the published information content.

Trân trọng./.

Yours sincerely./.

Nơi nhận/ *Recipients:*
- Như trên/ *As above;*
- HĐQT TCT (để b/c)/ *Board of Directors of the Corporation (for reporting);*
- TGĐ TCT (để b/c)/ *General Director of the Corporation (for reporting)/*
- Ban KS TCT (để b/c)/ *Supervisory Board of the Corporation (for reporting);*
- PTGĐ T.V.Phương (để b/c)/ *Deputy General Directors - T.V.Phuong (for reporting);*
- Lưu/ *Archived*: VT, KTKH (NMT).

TUQ. TỔNG GIÁM ĐỐC
ON BEHALF OF THE GENERAL DIRECTOR
NGƯỜI ĐƯỢC ỦY QUYỀN CBTT
AUTHORIZED REPRESENTATIVE FOR INFORMATION DISCLOSURE
TRƯỞNG BAN KINH TẾ KẾ HOẠCH
DIRECTOR OF ECONOMICS & PLANNING DIVISION

M.S.D.N: 0102276173 - C.T.C.P
TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CTCP
THÀNH PHỐ HÀ NỘI

Nguyễn Đình Thi

VIETNAM NATIONAL INDUSTRY - ENERGY GROUP

PETROVIETNAM POWER CORPORATION - JSC

CONSOLIDATED FINANCIAL STATEMENTS

THE SECOND QUARTER OF 2026

(FOR THE ACCOUNTING PERIOD ENDING JUNE 30, 2026)

Hanoi, July 2026

CONTENTS

CONSOLIDATED BALANCE SHEET

As at June 30, 2026

Form B 01-DN/HN
Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
A – CURRENT ASSETS	**100**		**55,577,329,146,904**	**37,007,847,543,130**
I. Cash and cash equivalents	**110**	**4**	**9,834,057,312,090**	**6,737,940,350,756**
1. Cash	111		2,490,688,866,885	996,600,350,756
2. Cash equivalents	112		7,343,368,445,205	5,741,340,000,000
II. Short-term financial investments	**120**	**5**	**16,740,417,454,316**	**12,740,204,921,155**
1. Held-to-maturity investments	123		16,740,417,454,316	12,740,204,921,155
III. Short-term receivables	**130**		**25,246,742,854,701**	**14,368,246,707,474**
1. Short-term trade receivables	131	6	25,210,017,682,104	14,196,970,596,014
2. Short-term advances to suppliers	132		359,266,904,254	386,286,638,743
3. Other short-term receivables	135	7	359,426,644,975	327,672,207,498
4. Provision for short-term doubtful debts (*)	136	8	(681,968,376,632)	(542,682,734,781)
IV. Inventories	**140**	**9**	**2,676,899,690,345**	**2,174,483,173,454**
1. Inventories	141		2,676,899,690,345	2,174,483,173,454
V. Current biological assets	**150**			
VI. Other short term assets	**160**		**1,079,211,835,452**	**986,972,390,291**
1. Short-term prepayments	161	10	129,987,431,529	128,549,457,892
2. Value added tax deductibles	162		949,224,403,923	809,643,821,691
3. Taxes and other receivables from the State budget	163	17	-	48,779,110,708
B – NON-CURRENT ASSETS	**200**		**50,778,043,595,032**	**51,604,081,520,646**
I. Long-term receivables	**210**		**474,746,957,400**	**897,663,000**
1. Other long-term receivables	215		474,746,957,400	897,663,000
II. Fixed assets	**220**		**44,485,209,664,859**	**45,788,892,392,470**
1. Tangible fixed assets	221	11	44,432,583,722,483	45,737,190,440,158
- Cost	222		95,453,282,771,424	94,834,603,536,783
- Accumulated depreciation(*)	223		(51,020,699,048,941)	(49,097,413,096,625)
2. Intangible assets	227	12	52,625,942,376	51,701,952,312
- Cost	228		131,596,576,597	126,351,601,597
- Accumulated amortisation(*)	229		(78,970,634,221)	(74,649,649,285)
III. Non-current biological assets	**230**			
IV. Investment property	**240**			
V. Long-term assets in progress	**250**		**863,942,564,895**	**909,197,419,736**
1. Construction in progress	252	13	863,942,564,895	909,197,419,736
VI. Long-term financial investments	**260**	**5**	**847,590,931,900**	**847,590,931,900**
1. Investments in associates	262		169,034,984,653	169,034,984,653
2. Equity investments in other entities	263		701,650,757,500	701,650,757,500
3. Provision for impairment of long-term financial investments (*)	264		(23,094,810,253)	(23,094,810,253)
VII. Other long-term assets	**270**		**4,106,553,475,978**	**4,057,503,113,540**
1. Long-term prepayments	271	10	3,354,759,025,753	3,305,520,360,557
2. Deferred tax assets	272		80,857,406,274	80,857,406,274
3. Long-term reserved spare parts	273	14	670,937,043,951	671,125,346,709
TOTAL ASSETS (280 = 100 + 200)	**280**		**106,355,372,741,936**	**88,611,929,063,776**

CONSOLIDATED BALANCE SHEET (Continued)
As at June 30, 2026

Form B 01-DN/HN
Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance
C - LIABILITIES	**300**		**61,691,461,490,782**	**51,396,020,728,278**
I. Current liabilities	**310**		**40,420,410,520,755**	**31,611,943,025,293**
1. Short-term trade payables	311	15	13,378,983,878,216	14,879,664,105,059
2. Short-term advances from customers	312		20,389,683,495	19,981,627,820
3. Dividends and profits payable	313	16	972,790,531,768	963,843,248,614
4. Taxes and amounts payable to the State budget	314	17	521,964,498,741	147,152,272,027
5. Payables to employees	315		174,046,692,849	472,453,019,615
6. Short-term accrued expenses	316	18	4,401,547,955,929	2,153,534,921,675
7. Short-term unearned revenue	319		21,334,352,429	4,802,191,782
8. Other current payables	320	19	93,110,706,970	94,399,933,560
9. Short-term loans and obligations under finance leases	321	20	18,962,412,091,674	11,249,612,952,426
10. Short-term provisions	322	22	1,472,054,420,133	1,472,054,420,133
11. Bonus and welfare funds	323		401,775,708,551	154,444,332,582
II. Long-term liabilities	**330**		**21,271,050,970,027**	**19,784,077,702,985**
1. Other long-term payables	338	19	686,117,270	468,344,997
2. Long-term loans and obligations under finance leases	339	21	19,126,564,960,175	17,637,454,141,259
3. Deferred tax liabilities	342		2,466,488,749	2,466,488,749
4. Long-term provisions	343	22	2,033,300,483,254	2,033,300,483,254
5. Scientific and technological development fund	344		108,032,920,579	110,388,244,726
D - EQUITY	**400**	**23**	**44,663,911,251,154**	**37,215,908,335,498**
1. Owner's equity	411		30,678,456,880,000	27,868,210,960,000
-Voting ordinary shares	411a		30,678,456,880,000	27,868,210,960,000
2. Share premium	412		(1,171,047,025)	(274,807,025)
3. Other owner's capital	414		225,720,372,645	225,720,372,645
4. Assets revaluation reserve	416		(191,305,728,000)	(191,305,728,000)
5. Investment and development fund	418		3,079,488,066,191	1,310,438,977,994
6. Retained earnings	420		7,582,319,557,853	5,002,271,987,019
- Retained earnings accumulated to the prior year end	420a		2,812,261,600,786	2,577,535,260,695
- Retained earnings of the current year	420b		4,770,057,957,067	2,424,736,726,324
7. Non-controlling interests	429		3,290,403,149,490	3,000,846,572,865
TOTAL RESOURCES (440 = 300 + 400)	**440**		**106,355,372,741,936**	**88,611,929,063,776**

TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CTCP
M.S.D.N: 0102276173-C.T.
THÀNH PHỐ HÀ NỘI

Nguyen Thi Hong Hanh	Chu Quang Toan	Le Nhu Linh
Prepared by	Chief Accountant	General Director

Hanoi, July 27, 2026

CONSOLIDATED INCOME STATEMENT

For the accounting period from January 01, 2026 to June 30, 2026

Form B 02-DN/HN
Unit: VND

ITEMS	Code	Notes	Quater 02		Accumulated until the second quarter	
			This year	Previous year	This year	Previous year
1. Revenue from goods sold and services rendered	1	24	20,308,045,024,787	9,398,770,212,474	32,635,063,219,559	17,549,079,198,258
2. Revenue deductions	2		-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		**20,308,045,024,787**	**9,398,770,212,474**	**32,635,063,219,559**	**17,549,079,198,258**
4. Cost of goods sold and services rendered	11	25	15,587,316,400,435	8,230,982,771,383	26,110,066,815,310	15,565,292,616,924
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		**4,720,728,624,352**	**1,167,787,441,091**	**6,524,996,404,249**	**1,983,786,581,334**
6. Gains/losses from disposals and liquidations of investment properties	21		-	-	-	-
7. Financial income	22	26	366,307,258,830	206,378,587,637	665,120,311,153	414,478,911,972
8. Financial expenses	23	27	515,907,969,834	398,689,493,045	973,846,945,302	574,194,372,780
- In which: Interest expense	*24*		*517,767,647,245*	*137,817,303,342*	*931,945,488,592*	*257,282,201,830*
9. Selling expenses	25	28	-	-	-	-
10. Administration expenses	26	28	421,640,149,964	166,322,714,034	657,805,251,398	504,036,299,062
11. Profit or loss in associates	27		954,106,241	42,814,597	954,106,241	569,005,782
12. Net profit from business operation {30 = 20 + 21 + (22 – 23) - (25 + 26) + 27}	30		**4,150,441,869,625**	**809,196,636,246**	**5,559,418,624,943**	**1,320,603,827,246**
13. Other income	31	30	3,166,849,993	2,060,865,133	4,954,847,804	4,507,630,944
14. Other expenses	32	31	1,698,854,140	1,420,046,497	4,941,544,981	4,820,442,878
15. Other profit (40 = 31 - 32)	40		**1,467,995,853**	**640,818,636**	**13,302,823**	**(312,811,934)**
16. Accounting profit before tax (50 = 30 + 40)	50		**4,151,909,865,478**	**809,837,454,882**	**5,559,431,927,766**	**1,320,291,015,312**
17. Current Corporate Income Tax Expense	51		444,237,544,581	52,872,924,106	551,673,263,386	91,080,497,920
18. Deferred Corporate Income Tax	52		-	(4,385,813,849)	-	(4,385,813,849)
19. Profit after Corporate Income Tax (60 = 50 - 51 - 52)	60		**3,707,672,320,897**	**761,350,344,625**	**5,007,758,664,380**	**1,233,596,331,241**
20. Profit after tax of the Parent company	61		3,518,625,626,118	602,417,078,579	4,718,202,087,755	1,047,507,252,040
21. Profit after tax of non-controlling shareholders	62		189,046,694,779	158,933,266,046	289,556,576,625	186,089,079,201
22. Basic earning per share (*)	70		1,147	257	1,538	447
23. Diluted earning per share (*)	71		-	-	-	-

M.S.D.N: 0102276173-C.T.C
TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CTCP
THÀNH PHỐ HÀ NỘI

Nguyen Thi Hong Hanh	Chu Quang Toan	Le Nhu Linh
Prepared by	Chief Accountant	General Director

Hanoi, July 27, 2026

CONSOLIDATED CASH FLOW STATEMENT

(Under the indirect method)

For the accounting period from January 1, 2026 to June 30, 2026

Form B 03-DN/HN
Unit: VND

ITEMS	Code	Notes	This year	Previous year
1	2	3	4	5
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	***1***		***5,559,431,927,766***	***1,320,291,015,312***
2. Adjustments for:				
Depreciation and amortization of fixed assets and investment properties	2		1,933,632,668,353	1,417,018,978,663
Provisions	3		139,285,641,851	683,506,540,114
Foreign exchange loss/(gain) arising from translating foreign currency monetary items	04		(14,036,442,604)	137,183,756,635
Gain from investment activities	05		(649,159,470,660)	(412,952,446,714)
Interest expense	6		931,945,488,592	257,282,201,830
Other adjustments	7		-	-
3. Operating profit before movements in working capital	***8***		***7,901,099,813,298***	***3,402,330,045,840***
Changes in receivables	09		(11,259,397,855,305)	(1,707,772,570,062)
Changes in inventories	10		(502,228,214,133)	(521,691,164,968)
Changes in payables (excluding accrued loan interest and Corporate income tax payable)	11		7,519,135,961,892	(1,022,952,853,957)
Changes in prepaid expenses	12		(119,465,677,645)	1,144,014,382,960
Increase/decrease in trading securities	13		-	-
Interest paid	14		(390,937,465,962)	(243,821,451,451)
Paid Corporate income tax	15		(162,327,041,184)	(73,309,872,244)
Other cash outflows for operating activities	17		(111,689,746,063)	(116,060,673,700)
Net cash generated from operating activities	***20***		***2,874,189,774,898***	***860,735,842,418***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Outflows for procurement and construction of fixed assets	21		(1,878,827,962,310)	(3,881,482,067,464)
2. Proceeds from sale and disposal of fixed assets	22		341,503,704	-
3. Outflows for lending and purchasing debt instruments of other entities	23		(11,160,038,833,537)	(6,401,918,843,204)
4. Cash recovered from lending an selling of debt instruments of other entities	24		3,464,088,753,994	2,685,203,396,407
5. Cash outflows for equity investments in other entities	25			(30,000,000,000)
6. Income from interest, dividends and profits	27		635,096,557,383	375,291,875,935
Net cash flow from investment	***30***		***(8,939,339,980,766)***	***(7,252,905,638,326)***
III. CASH FLOWS FROM FINANCIAL ACTIVITIES				
2. Proceeds from borrowings	33		21,248,123,984,245	19,361,259,904,258
3. Repayment of borrowings	34		(12,039,450,727,349)	(14,290,113,923,866)
4. Principal repayments of finance lease liabilities	35		-	-
5. Dividends and profits paid to owners	36		(52,114,756,846)	(96,239,077,818)
Net cash flow generated by financial activities	***40***		***9,156,558,500,050***	***4,974,906,902,574***
Net cash flow during the period (50 = 20+30+40)	**50**		**3,091,408,294,182**	**(1,417,262,893,334)**
Cash and cash equivalents at the beginning of the perio	**60**		**6,737,940,350,756**	**11,564,348,565,017**
Impacts of foreign exchange rates changes on foreign currency conversion	61		4,708,667,152	38,683,456
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**		**9,834,057,312,090**	**10,147,124,355,139**

TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CTCP
M.S.D.N: 0102276173-C.T.C.
THÀNH PHỐ HÀ NỘI

Nguyen Thi Hong Hanh	**Chu Quang Toan**	**Le Nhu Linh**
Prepared by	**Chief Accountant**	**General Director**

Hanoi, July 27, 2026

1. GENERAL INFORMATION

Form of capital ownership

PetroVietnam Power Corporation - Joint Stock Company (hereinafter referred to as "the Corporation") was established on the basis of equitization of the PetroVietnam Power Corporation - One Member Company Limited under Decision No. 1759/QD-DKVN dated July 28, 2015 of the Board of Members of Vietnam Oil and Gas Group on equitization of PetroVietnam Power Corporation.

The Corporation officially operated as a joint stock company from July 1, 2018 according to the Certificate of Business Registration of a Joint Stock Company, registered for the 13th change issued by the Department of Planning and Investment of Hanoi City on July 1, 2018 (Certificate of Business Registration of a One Member Limited Liability Company No. 0102276173 issued by the Department of Planning and Investment of Hanoi City for the first time on May 31, 2007)

The company's charter capital is: 30,678,456,880,000 VND
Total Number of shares: 3,067,845,688. Par value 10,000 VND

The Corporation's shares were officially registered for trading on the UPCOM exchange on January 31, 2018 with the stock code POW. On December 17, 2018, POW shares were listed on the Ho Chi Minh Stock Exchange and officially traded on the HOSE from January 14, 2019.

Main business lines and activities

Power generation; Industrial and consumer electricity trading and sales; Power plant management and operation;
Short-term and specialized industrial training services;
Skilled labor provision for power plant and industrial facility operation and maintenance;
Installation of electrical systems at construction sites;
Management services for power projects, electrical construction consulting services;
Warehousing and storage of goods;
Wholesale of solid, liquid, gaseous fuels and related products
Installation of electrical systems at construction sites;
Construction of power plants and electrical industry projects; Construction and development of power infrastructure, medium and low voltage grids, Independent Power Producer (IPP) project investment and construction; Construction, development, and management of Clean Development Mechanism (CDM) power projects
Services for purchasing electrical systems at construction sites; Trading in equipment, materials, and spare parts for electricity production and trading;
Provision of information technology services;
Provision of Certified Emission Reductions (CERs) from power projects; Research and application of new technological advancements in power project investment and development, utilizing energy sources such as: wind power, solar power, nuclear power; Provision of technical, operational, and human resource training services for power production and business management, operation, repair, and maintenance;
Leasing of transportation, crane, and towing vehicle;
Trading of ash, slag, and scrap products;
Import and export of energy, raw materials, equipment, supplies, and spare parts for power production and business; Import and export of the Corporation's trading commodities
The Corporation has investment projects in power plants that have generated commercial electricity, including Ca Mau 1 and Ca Mau 2 Thermal Power Plants in Ca Mau province, Nhon Trach 1 and Nhon Trach 2 Thermal Power Plants in Dong Nai province, Vung Ang 1 Thermal Power Plant in Ha Tinh province, Hua Na Hydropower Plant in Nghe An province and Dakdrinh Hydropower Plant in Quang Ngai province.

Normal production and business cycle

The Company's normal production and business cycle is conducted within a period not exceeding 12 months

Business structure

The dependent accounting entities under the Corporation include:

- Branch of PetroVietnam Power Corporation - JSC - PetroVietnam Ca Mau Power Company;
- Branch of PetroVietnam Power Corporation - JSC - Petrovietnam Power Nhon Trach Joint Stock Company;
- Branch of PetroVietnam Power Corporation - JSC - PetroVietnam Power Ha Tinh Company;
- Branch of PetroVietnam Power Corporation - JSC - PetroVietnam Power Fuel Company;
- Branch of PetroVietnam Power Corporation - JSC - Power Project Management Board;
- Branch of PetroVietnam Power Corporation - JSC - PetroVietnam Power Technical Service Center;

Details of the Corporation's subsidiaries are as follows:

Subsidiaries	Place of establishment and operation	Ownership rate	Rate of voting rights held	Main activities
Đakđrinh Hydropower Joint Stock Company	Quang Ngai	95.27%	95.27%	Electricity generation
Hua Na Hydropower Joint Stock Company	Nghe An	80.72%	80.72%	Electricity generation
Petrovietnam Power Nhon Trach 2 Joint Stock Company	Dong Nai	59.37%	59.37%	Electricity generation
Petrovietnam Power Services Joint Stock Company Vietnamese	Ha Noi	51.00%	51.00%	Service
Petro Power Renewable Energy Joint Stock Company	Ha Noi	51.00%	51.00%	Electricity generation

Details of the Corporation's associates are as follows:

Associates	Place of establishment and operation	Ownership rate	Rate of voting rights held	Main activities
Song Hong Energy Joint Stock Company	Yen Bai	44.07%	44.07%	Electricity generation
Quang Ninh LNG Power JSC	Quang Ninh	30.00%	30.00%	Electricity generation

The subsidiaries' business outcomes acquired or sold during the year are presented in the consolidated income statement from the date of acquisition or up to the date of sale of the investment in that subsidiary. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with those used by the Corporation.

All transactions and balances between subsidiaries within the Corporation are eliminated upon consolidation of the financial statements.

Business consolidation

The assets, liabilities and contingent liabilities of a subsidiary are measured at fair value at the date of acquisition. Any additional difference between the purchase price and the fair value of the assets acquired is recorded as goodwill. Any deficit between the acquisition cost and the aggregate fair value of the assets acquired is recognized in profit or loss of the reporting period in which the acquisition of the subsidiary occurs.

Non-controlling interests at the date of the initial business combination are measured based on the non-controlling interest's share of the fair value of the assets, liabilities and contingent liabilities recognized.

Investment in associates

An associate is a company in which the Corporation has significant influence but is neither a subsidiary nor a joint venture of the Corporation. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The business results, assets and liabilities of associates are consolidated in the financial statements using the equity method. Associate investments are presented in the Balance Sheet at cost, adjusted for changes in the Corporation's share of the associate's net assets after the date of acquisition. Losses of an associate in excess of the Corporation's interest in that associate (which includes any long-term interests that, in substance, form part of the Corporation's net investment in that associate) are not recognized.
In case a member company of the Corporation conducts a transaction with an associates of the Corporation, unrealized profit/loss corresponding to the capital contribution of the Corporation to the affiliated company is eliminated from the consolidated financial statements.

Goodwill

Goodwill on the consolidated financial statements is the surplus between the cost of business consolidation and the Corporation's interest in the total fair value of assets, liabilities and contingent liabilities of subsidiaries, associates, or joint venture capital contributors at the date of investment. Goodwill is considered an intangible asset and is amortized on a straight-line basis over its estimated useful life not exceeding 10 years.

Goodwill arising from the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. Goodwill from the acquisition of subsidiaries is presented separately as another asset on the consolidated balance sheet.

Equity investments in other entities reflect investments in equity instruments but the Corporation has no control joint control or significant influence over the investee. Equity investments in equity instruments of other entities are stated at cost less any impairment losses.

Receivables

Receivables represent the amounts recoverable from customers or other parties. Receivables are presented at its carrying amount less allowance for doubtful receivables.

Provision for doubtful receivables is made for receivables that are overdue for six months or more or receivables that are unlikely to be paid by the debtor due to liquidation, bankruptcy or similar difficulties.

Inventories

Inventories are measured at the lower of original cost and net realizable value. The original cost of inventories includes direct materials, direct labor and, where applicable, those overheads incurred in bringing the inventories to their present location and condition. Inventories cost is valued using the weighted average cost method. Net realizable value is determined as the estimated selling price less the estimated costs of completing the product and the costs to be incurred in marketing, selling and distribution.

The Corporation's inventory impairment provision is made in accordance with current accounting regulations. Accordingly, the Corporation is allowed to make provisions for obsolete, damaged, or substandard inventories and in cases where the original cost of inventories is higher than their net realizable value at the end of the accounting period.

Tangible fixed assets depreciation

Fixed tangible fixed assets are stated at original cost less accumulated depreciation.
The cost of purchased tangible fixed assets comprises the purchase price and any other costs directly attributable to bringing the assets to working condition for their intended use. For fixed assets formed by basic construction investment by contracting or self-construction and production, the cost is the final settlement price of the construction project according to current investment and construction management regulations, other directly related costs and registration fees (if any). In case the project has been completed and put into use but the final settlement has not been approved, the cost of fixed assets is recognized at the estimated cost based on the actual cost incurred to acquire the fixed assets. The estimated cost will be adjusted according to the settled cost approved by the competent authorities.

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

	Current period [Years]
Buildings and structures	5 - 25
Machinery and equipment	5 - 20

Prepaid expenses include actual expenses that have been incurred but are related to the business performance of many accounting periods. Prepaid expenses mainly include insurance premiums for long-term foreign loans, maintenance costs for factories, prepaid office rent, land rent, etc., and other prepaid expenses.

Insurance premiums, maintenance and repair costs are allocated to the income statement using the straight-line method over the term of the loan agreement and the signed long-term maintenance contract.
Prepaid office rent is allocated to expenses corresponding to the prepaid lease term.
Other prepaid expenses are considered to have the potential to provide future economic benefits to the Corporation. These costs are capitalized as prepaid expenses and allocated to the Income Statement using the straight-line method with a period of 3 years.

Accrued expenses

Accrued expenses include interest expenses payable and some other accrued expenses that have not been paid but are estimated and recorded as expenses during the year. Interest expense is recognized on the basis of principal and interest. Other accrued expenses are expenses that have been incurred during the year but have not yet been invoiced from suppliers.

Provisions for payables

Provisions are recognized when the Corporation has a present obligation as a result of a past event, and it is probable that the Corporation will be required to settle that obligation. Provisions are determined based on the estimate Board of Management of the expenditure required to settle the obligation at the balance sheet date.

Provisions for payables reflect maintenance and repair costs of power plants in the Corporation determined according to contracts (O&M contracts) and/or maintenance and repair estimates and repair plans for these power plants.

Revenue recognition

Sales revenue is recognized when all five (5) of the following conditions are simultaneously satisfied:

(a) The Corporation has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;
(b) The Corporation no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
(c) Revenue can be measured reliably;
(d) The Corporation will derive economic benefits from the sales transaction;
(e). The costs related to the sales transaction can be determined.

Revenue from the sale of electricity is recognized when the outcome of the transaction can be measured reliably and it is probable that the economic benefits from the transaction will flow to the Corporation. Revenue is recognized when there is a record of confirmation of the amount of electricity transmitted to the national grid.

Interest income is recognized on an accrual basis, determined based on the balance of deposit accounts and the applicable interest rates.

For Vung Ang 1 Thermal Power Plant, according to Investment Incentive Certificate No. 01/KKT dated February 12, 2008, Vung Ang 1 Thermal Power Plant were entitled to a corporate income tax rate of 10% for 15 years from the date of operation. It was exempted from corporate income tax for 4 years from the date of taxable income and had a 50% reduction in tax payable for the following 9 years. When the project is completed and put into operation, it will be submitted to the Prime Minister for a 10% corporate income tax rate throughout the project implementation period. 2026 is the sixth (06) year that the Corporation applied a 50% reduction in corporate income tax payable for the Vung Ang 1 Thermal Power Plant.

For Nhon Trach 2 Thermal Power Plant, Petrovietnam Power Nhon Trach 2 Joint Stock Company (a subsidiary of the Corporation) was obliged to pay corporate income tax at the rate of 10% calculated on taxable income from electricity production and trading activities for 15 years from the first year of revenue and the current income tax rate for the following years. NT2 was exempted from tax for 4 years from the time of taxable income from electricity production and business activities and had a 50% reduction in tax payable for the next 9 years.

The Hua Na Hydropower Plant investment project is a new investment project located in Que Phong district, Nghe An province, which falls under the area with particularly difficult socio-economic conditions according to Decree No. 124/2008/ND-CP dated December 11, 2008, and Decree No. 218/2013/ND-CP dated December 26, 2013, of the Government. According to Corporate Income Tax Law No. 14/2008/QH12 dated June 3, 2008 of the National Assembly, modified and supplemented by Law amending and supplementing a number of articles of the Law on Corporate Income Tax No. 32/2013/QH13 dated June 19, 2013, Hua Na Hydropower Joint Stock Company (Subsidiary of the Corporation) was entitled to a preferential tax rate of 10% for the first 15 years of operation, tax exemption for 4 years, and 50% reduction in tax payable for the next 9 years. The tax exemption and reduction period is calculated continuously from the first year the HHC has taxable income from the investment project eligible for tax incentives.

For Dakdrinh Hydropower Plant, according to Investment Certificate No. 34121000029 dated June 25, 2008, Đakđrinh Hydropower Joint Stock Company (The Corporation's subsidiaries) was entitled to corporate income tax incentives as prescribed in Decree No. 24/2007/ND-CP dated February 14, 2007 of the Government detailing the implementation of the Law on Corporate Income Tax (now replaced by Decree No. 218/2013/ND-CP dated December 26, 2013).

Other subsidiaries are obligated to pay corporate income tax according to a tax rate of 20% of the taxable income.

Deferred income tax is calculated on the differences between the carrying amount and the tax base of assets or liabilities in the financial statements and is recorded under the Balance Sheet method. Deferred income tax liabilities are recognized for all taxable temporary differences, while deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences can be utilized.

Deferred income tax is determined using the tax rates that are expected to apply to the period when the asset is realized or the liability is settled. Deferred income tax is recognized in the Income Statement, except when it relates to items recognized directly in equity, in which case the deferred income tax is also recognized in equity.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right of the Corporation to offset current tax assets against current tax liabilities and when the deferred income taxes

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents	Closing balance	Opening balance
Cash	4,501,738,287	3,835,606,675
Bank Demand deposit	2,486,187,128,598	992,764,744,081
Cash equivalents (i)	7,343,368,445,205	5,741,340,000,000
Total	**9,834,057,312,090**	**6,737,940,350,756**

(i) Cash and cash equivalents reflect deposits at banks with terms of no more than 3 months.

5. FINANCIAL INVESTMENT

a) Current financial investment

Item	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Saigon - Hanoi Commercial Joint Stock Bank	4,091,448,057,535	4,091,448,057,535	-	4,064,000,000,000	4,064,000,000,000	-
Military Commercial Joint Stock Bank	1,763,129,864,384	1,763,129,864,384	-	920,000,000,000	920,000,000,000	-
Vietnam Joint Stock Bank for Industry and Trade	2,094,412,321,742	2,094,412,321,742	-	837,424,630,363	837,424,630,363	-
Other banks and accrued interest income	8,791,427,210,655	8,791,427,210,655	-	6,918,780,290,792	6,918,780,290,792	-
Total	**16,740,417,454,316**	**16,740,417,454,316**	-	**12,740,204,921,155**	**12,740,204,921,155**	-

Held-to-maturity investments are term bank deposits with terms of from 3 months to 12 months.

b) Non-current financial investment

Item	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investment in Subsidiaries	-	-	-	-	-	-
Investment in associates	**169,034,984,653**	**169,034,984,653**	-	**169,034,984,653**	**169,034,984,653**	-
Song Hong Energy Joint Stock Company	65,671,288,883	65,671,288,883	-	65,671,288,883	65,671,288,883	-
Quang Ninh LNG Power JSC	103,363,695,770	103,363,695,770	-	103,363,695,770	103,363,695,770	-
Investment in other entities	**701,650,757,500**	**678,555,947,247**	**23,094,810,253**	**701,650,757,500**	**678,555,947,247**	**23,094,810,253**
Nam Chien Hydropower Joint Stock Company	302,295,301,000	302,295,301,000	-	302,295,301,000	302,295,301,000	-
Viet Lao Power Joint Stock Company	317,549,656,500	317,549,656,500	-	317,549,656,500	317,549,656,500	-
Song Tranh 3 Hydropower Joint Stock Company	29,341,800,000	24,723,013,266	4,618,786,734	29,341,800,000	24,723,013,266	4,618,786,734
EVN International Joint Stock Company	28,222,000,000	28,222,000,000	-	28,222,000,000	28,222,000,000	-
Petrovietnam Urban Development Joint Stock Company	18,202,000,000	-	18,202,000,000	18,202,000,000	-	18,202,000,000
Petrovietnam IT, Telecom and Automation Joint Stock Company	5,040,000,000	5,040,000,000	-	5,040,000,000	5,040,000,000	-
Petrovietnam Mechanical Joint Stock Company	1,000,000,000	725,976,481	274,023,519	1,000,000,000	725,976,481	274,023,519
Total	**870,685,742,153**	**847,590,931,900**	**23,094,810,253**	**870,685,742,153**	**847,590,931,900**	**23,094,810,253**

8. BAD DEBTS

Item	Closing balance			Opening balance		
	Principal	Provision	Recoverable amount	Principal	Provision	Recoverable amount
Electricity Power Trading Company (EPTC/EVN)	968,881,035,261	659,358,890,527	309,522,144,734	719,985,217,424	516,878,870,776	203,106,346,648
Petrovietnam Central Construction Joint Stock Company	7,045,317,471	6,646,026,471	399,291,000	7,045,317,471	6,646,026,471	399,291,000
Petrovietnam Power Project Consultant Joint Stock Company	4,527,441,404	4,527,441,404	-	4,527,441,404	4,527,441,404	-
Other entities	11,436,018,230	11,436,018,230	-	15,999,415,230	14,630,396,130	1,369,019,100
Total	**991,889,812,366**	**681,968,376,632**	**309,921,435,734**	**747,557,391,529**	**542,682,734,781**	**204,874,656,748**

9. INVENTORY

Item	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Raw materials, supplies (i)	2,482,215,752,181	-	2,090,476,729,279	-
Tools and Equipment	1,967,330,967	-	7,013,964,008	-
Work-in-progress costs (ii)	192,716,607,197	-	76,992,480,167	-
Total	**2,676,899,690,345**	-	**2,174,483,173,454**	-

(i) The balance of raw materials and supplies mainly includes the value of fuel (DO oil, coal) and other raw materials and supplies serving the operation of the Corporation's power plants and the value of imported spare materials and equipment serving the repair and overhaul of gas turbine complexes at Ca Mau 1 Power Plant, Ca Mau 2 Power Plant and Nhon Trach 2 Combined Cycle Power Plant under long-term maintenance contracts.

(ii) Production and business-in-progress expenses of the Petrovietnam Power Services Joint Stock Company performing contracts to provide repair and maintenance services for power plants inside and outside the Corporation.

11. DECREASE AND INCREASE OF TANGIBLE FIXED ASSETS

Item	Buildings and structure	Machinery and equipment	Means of transportation and transmission	Management tools and equipment	Other tangible fixed assets	Perennial plants for periodic products	Total
Cost							
Opening balance	**21,510,115,747,825**	**70,551,058,315,688**	**357,846,870,357**	**275,345,363,837**	**2,140,237,239,076**	-	**94,834,603,536,783**
Increase during the period	-	4,861,909,166	9,557,094,329	9,319,176,692	81,250,000	-	23,819,430,187
Completed basic construction investment	556,866,306,601	48,477,731,818	-	8,133,980,881	-	-	613,478,019,300
Other increases	829,357,610	295,317,328	-	-	-	-	1,124,674,938
Transfers to investment properties	-	-	-	-	-	-	-
Disposals and transfers	(2,094,406,772)	-	(1,190,600,000)	(310,000,000)	-	-	(3,595,006,772)
Other decrease	-	-	(10,974,485,200)	(5,173,397,812)	-	-	(16,147,883,012)
Closing balance	**22,065,717,005,264**	**70,604,693,274,000**	**355,238,879,486**	**287,315,123,598**	**2,140,318,489,076**	-	**95,453,282,771,424**
Accumulated depreciation							
Opening balance	**10,177,436,215,538**	**37,516,109,989,075**	**295,179,028,118**	**215,803,909,876**	**892,883,954,018**	-	**49,097,413,096,625**
Depreciation charged to expenses	464,045,767,423	1,403,538,162,108	6,767,929,231	10,391,242,342	44,652,398,761	-	**1,929,395,499,865**
Depreciation charged to construction in progress	-	-	614,619,021	76,529,680	-	-	**691,148,701**
Depreciation charged to welfare fund	-	-	-	4,600,002	-	-	**4,600,002**
Transfers to investment properties	-	-	-	-	-	-	-
Disposals and transfers	(2,094,406,772)	-	(1,190,600,000)	(310,000,000)	-	-	**(3,595,006,772)**
Other decrease	-	-	(2,431,972,188)	(778,317,292)	-	-	**(3,210,289,480)**
Closing balance	**10,639,387,576,189**	**38,919,648,151,183**	**298,939,004,182**	**225,187,964,608**	**937,536,352,779**	-	**51,020,699,048,941**
Remaining value							-
Opening balance	**11,332,679,532,287**	**33,034,948,326,613**	**62,667,842,239**	**59,541,453,961**	**1,247,353,285,058**	-	**45,737,190,440,158**
Closing balance	**11,426,329,429,075**	**31,685,045,122,817**	**56,299,875,304**	**62,127,158,990**	**1,202,782,136,297**	-	**44,432,583,722,483**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

15. TRADE PAYABLES

Item	Closing balance	Opening balance
a) Short-term trade payables	**2,803,839,162,214**	**4,059,278,894,484**
Vietnam Electricity Corporation	58,571,910,347	68,865,784,720
Samsung C&T Group	664,270,316,221	1,468,546,599,381
Vietnam Machinery Installation Corporation	361,874,744,440	827,005,783,438
National Coal And Mineral Industries Holding Corporation Limited	1,064,929,204,174	825,732,236,252
Hoanh Son Group Joint Stock Company	-	106,115,311,722
Dong Bac Corporation	357,427,684,482	12,687,448,991
A Chau Industrial Equipment and Services Joint Stock Company	11,564,669,322	-
Other payables to related parties	285,200,633,228	750,325,729,980
b) Long-term trade payables	-	-
c) Overdue unpaid balance	-	-
d) Trade payables to related parties	**10,575,144,716,002**	**10,820,385,210,575**
Vietnam National Industry - Energy Group (i)	4,332,027,595,292	6,076,675,097,143
Petrovietnam Gas Joint Stock Corporation - JSC	6,209,221,392,743	4,690,622,795,164
Petrovietnam Oil Corporation	2,415,418,855	17,345,050,065
PVChem Drilling mud and services Corporation - Joint Stock Cor	11,880,322,164	5,603,216,036
Vietnam Petroleum Institute	346,582,942	1,584,364,334
Petro Vietnam Insurance Joint Stock Corporation	18,260,728,631	24,303,652,308
Petrovietnam Security Service Corporation	-	1,432,955,899
Petrovietnam Maintenance and Repair Corporation	-	633,008,580
Petrovietnam Fertilizer and Chemicals Corporation - Joint Stock C	-	280,899,869
Petrovietnam University	-	387,243,000
Petrovietnam Ca Mau Fertilizer Joint Stock Company	-	123,727,747
PTSC Petroleum Offshore Company Limited Company	-	1,204,462,980
Petrovietnam College	-	188,737,450
Vietnam Energy Inspection Joint Stock Company	992,675,375	-
Total	**13,378,983,878,216**	**14,879,664,105,059**

(i) Payable to Vietnam National Industry - Energy Group is the liabilities for gas of Ca Mau 1&2 power plant.

16. DIVIDENDS AND PROFITS PAYABLE

Item	Closing balance	Opening balance
Vietnam National Industry - Energy Group (i)	946,664,129,079	946,664,129,079
Other dividends and profits payable	26,126,402,689	17,179,119,535
Total	**972,790,531,768**	**963,843,248,614**

(i) Payables to Vietnam National Industrial - Energy Group reflect the remaining profits payable from the period when the Company was Petrovietnam Power Corporation One Member Company Limited.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

19. OTHER PAYABLES

Item	Closing balance	Opening balance
a) Short-term	**93,110,706,970**	**94,399,933,560**
Petroleum Industrial And Civil Construction Joint Stock Company	768,273,732	768,273,732
Payables for trade union fee, social insurance, health insurance and unemployment insurance	2,245,471,332	2,528,546,596
GE payables	3,665,264,168	-
Short-term deposits, pledges	17,867,507,245	3,335,090,765
Payables regarding equitization	7,986,764,525	7,986,764,525
Other current payables	60,577,425,968	79,781,257,942
b) Long-term	**686,117,270**	**468,344,997**
Long-term deposits, pledges	686,117,270	468,344,997
Other payables	-	-

20. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCIAL LEASES

a) Short-term loans	Closing balance VND	Opening balance VND
Joint Stock Commercial Bank For Investment And Development Of Vietnam	2,422,033,660,744	1,275,982,499,322
Joint Stock Commercial Bank For Foreign Trade Of Vietnam	4,447,940,172,957	2,012,169,804,703
Viet Nam Joint Stock Commercial Bank For Industry And Trade	987,354,401,850	-
Citibank	1,572,078,924,461	1,401,374,592,171
HSBC Bank (Viet Nam) Ltd	1,399,979,227,993	512,000,000,000
Vietnam Technological and Commercial Joint Stock Bank	38,645,278,240	-
Shinhan Bank	100,000,000,000	400,000,000,000
The Siam Commercial Bank Public Company Limited	-	232,788,595,462
Military Commercial Joint Stock Bank	4,873,500,653,360	1,794,073,732,517
Vietnam Bank for Agriculture and Rural Development	1,000,000,000,000	901,108,403,998
Vietnam Maritime Commercial Joint Stock Bank	66,366,733,795	-
Bank of China (Hong Kong) Limited	-	835,216,514,655
Total	**16,907,899,053,400**	**9,364,714,142,828**

b) Current portion of long-term loans	Closing balance VND	Opening balance VND
Current portion of long-term loans	2,054,513,038,274	1,884,898,809,598
Current portion of bonds	0	0
Total	**18,962,412,091,674**	**11,249,612,952,426**

23. OWNER'S EQUITY

a) Details on investment capital of the owners

Charter capital

According to the Business Registration Certificate issued by Business Registration and Corporate Finance Division - Hanoi Department of Finance, the Corporation's charter capital is 30,678,456,880,000 VND.

Charter capital contributed by shareholders as follows:

	Closing balance		Opening balance	
	VND	%	VND	%
Vietnam National Industry - Energy Grou	24,525,053,340,000	79.94%	22,278,483,570,000	79.94%
Other shareholders	6,153,403,540,000	20.06%	5,589,727,390,000	20.06%
	30,678,456,880,000		**27,868,210,960,000**	

Shares

	Closing balance	Opening balance
Number of shares issued to the public		
+ Ordinary shares	*3,067,845,688*	*2,786,821,096*
Number of outstanding shares in circulation		
+ Ordinary shares	*3,067,845,688*	*2,786,821,096*
Par value of each ordinary share (VND)	10,000	10,000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)FORM NO. B 09-DN/HN
These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

24. REVENUE FROM GOODS SOLD AND SERVICES RENDERED

Item	Current quarter	Prior quarter
a) Revenue	**32,520,632,067,043**	**17,453,449,430,960**
Revenue of electricity sales	32,412,157,873,670	17,387,339,753,023
Revenue of service rendered	29,741,370,980	42,502,542,617
Revenue from sales	78,732,822,393	23,607,135,320
b) Revenue from stakeholders	114,431,152,516	95,629,767,298
Petrovietnam Ca Mau Fertilizer Joint Stock Compa	114,431,152,516	95,629,767,298
Total	**32,635,063,219,559**	**17,549,079,198,258**

25. COST OF GOODS SOLD AND SERVICES RENDERED

Item	Current quarter	Prior quarter
Cost of electricity sold	25,856,444,382,325	15,534,669,550,968
Cost of service rendered	176,521,455,791	7,805,506,502
Other cost of goods sold	77,100,977,194	22,817,559,454
Total	**26,110,066,815,310**	**15,565,292,616,924**

26. FINANCIAL INCOME

Item	Current quarter	Prior quarter
Interest on deposits at banks (excluding Pvcombank)	546,658,937,603	282,013,776,722
Interest on deposits of Pvcombank	67,532,506,816	39,504,154,210
Dividends and profits received in cash or non-monetary assets	34,013,920,000	90,865,510,000
Realized foreign exchange gain		
Details: + Realized foreign exchange gains during the period;	2,905,978,803	533,471,040
+ Unrealized foreign exchange gains from revaluation of monetary items denominated in foreign currencies at the end of the period;	14,008,967,931	-
Other financial income	-	1,562,000,000
Total	**665,120,311,153**	**414,478,911,972**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)FORM NO. B 09-DN/HN
These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

30. OTHER INCOMES

Item	Current quarter	Prior quarter
Income from disposal and sales of property	28,703,704	-
Income from compensation	569,971,940	91,061,733
Other income	4,356,172,160	4,416,569,211
Total	**4,954,847,804**	**4,507,630,944**

31. OTHER EXPENSES

Item	Current quarter	Prior quarter
Expenses from contract breach violation	37,252,436	-
Other expenses	4,904,292,545	4,820,442,878
Total	**4,941,544,981**	**4,820,442,878**

32. BASIC EARNING PER SHARES

The calculation of basic earnings per share for the period from January 1, 2026 to June 30, 2026 is based on the profit attributable to the Corporation's common stockholders and the weighted average number of common shares outstanding.

	Current quarter	Prior quarter
Profit allocated to shareholders holding common shares (VND)	4,718,202,087,755	1,047,507,252,040
Appropriation to bonus and welfare funds during the period (VND)	-	-
Profit for calculating basic earnings per share (VND)	4,718,202,087,755	1,047,507,252,040
Weighted average number of common shares (CP)	3,067,845,688	2,341,871,600
Basic earnings per share (VND/CP)	1,538	447

33. COMPARATIVE FIGURES

Comparative figures are figures on the Corporation's Audited Consolidated Financial Statements for the fiscal year ending December 31, 2025 and Consolidated Financial Statements for the second quarter of 2025 for the accounting period ended June 30, 2025.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)FORM NO. B 09-DN/HN
These notes form an integral part of and should be read in conjunction with the accompanying consolidated financial statements.

TỔNG CÔNG TY ĐIỆN LỰC DẦU KHÍ VIỆT NAM - CTCP
M.S.D.N: 0102276173-C.T.C.P
THÀNH PHỐ HÀ NỘI

Nguyen Thi Hong Hanh	**Chu Quang Toan**	**Le Nhu Linh**
Prepared by	**Chief Accountant**	**General Director**

Hanoi, July 27, 2026