

HAI PHONG THERMAL POWER JOINT STOCK COMPANY

Address : Quarter 6 - Nam Trieu Ward - Hai Phong City

Tel. : 02253.775160/61; Fax : 02253.775162

FINANCIAL STATEMENT

First quarter of 2026

Including:

- 1- Balance Sheet
- 2- Income Statement
- 3- Cash Flow Statement
- 4- Notes to the interim Financial statements

Reporting Unit: Hai Phong Thermal Power Joint Stock Company
Address: Quarter 6 - Tam Hung - Thuy Nguyen - Hai Phong

Form No.B 01 - DN
(Issued under Circular No.99/2025/TT-BTC dated
October 27, 2015 of the Ministry of Finance)

INTERIM BALANCE SHEET
First quarter of 2026

Unit: VND

ASSETS	Code	Note	End of quarter	Early year
1	2	3	4	5
A - SHORT-TERM ASSETS (100 = 110+120+130+140+150)	100		4.548.741.139,087	4.392.443.256,287
I - Cash and equivalent cash	110		276.593.717,695	941.663.708,909
1. Cash	111		16.593.717,695	9.663.708,909
2. Cash equivalents	112		260.000.000,000	932.000.000,000
II - Short-term financial investments	120		570.000.000,000	770.000.000,000
1. Business stock	121			
2. Allowances for decline in value of trading securities (*)	122			
3. Held to maturity investments	123		570.000.000,000	770.000.000,000
III - Short-term receivables	130		2.590.179.130,991	1.727.158.469,353
1. Short-term receivables from customers	131		2.552.792.618,373	1.674.675.264,022
2. Short-term repayments to suppliers	132		23.510.468,389	37.223.684,366
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Short-term loan receivables	135		13.876.044,229	15.259.520,965
6. Other short-term receivables	136			
7. Short-term allowances for doubtful debts (*)	137			
8. Shortage of assets awaiting resolution	139			
IV - Inventory	140		908.763.926,846	742.563.336,938
1. Inventory	141		908.763.926,846	742.563.336,938
2. Provision for devaluation of inventory (*)	149			
V - Short-term biological assets	150			
VI - Other current assets	160		203.204.363,555	211.057.741,087
1. Short-term prepaid expenses	151		198.006.910,355	205.860.287,887
2. Deducted VAT	152		5.197.453,200	5.197.453,200
3. Taxes and other receivables from government budget	153			
4. Government bonds purchased for resale	154			
5. Other short-term assets	155			
B - LONG-TERM ASSETS (200=210+220+240+250+260)	200		2.884.471,013,931	2.962.558.794,150

I. Long-term receivables	210		-	-
ASSETS	Code	Note	End of quarter	Early year
1	2	3	4	5
1. Long-term receivables from customers	211		-	-
2. Long-term repayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216		-	-
7. Long-term allowances for doubtful debts (*)	219		-	-
II. Fixed assets	220		2,623,886,620,585	2,715,842,388,088
1. Tangible fixed assets	221		2,622,227,436,170	2,713,991,005,418
- Historical costs	222		22,235,159,625,683	22,203,067,280,205
- Accumulated depreciation (*)	223		(19,612,932,189,513)	(19,489,076,274,787)
2. Finance lease fixed assets	224			
- Historical costs	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		1,659,184,415	1,851,382,670
- Historical costs	228		15,881,889,562	15,881,889,562
- Accumulated depreciation (*)	229		(14,222,705,147)	(14,030,506,892)
III. Non-current biological assets	230			
IV. Investment properties	240			
- Historical costs	231			
- Accumulated depreciation (*)	232			
V. Long-term assets in progress	250		31,465,276,130	30,508,627,600
1. Long-term work in progress	241			
2. Construction in progress	242		31,465,276,130	30,508,627,600
VI. Long-term investments	260		500,000,000	500,000,000
1. Investments in subsidiaries	251			
2. Investments in joint ventures and associates	252			
3. Investments in equity of other entities	253		500,000,000	500,000,000
4. Provision for long-term investments (*)	254			
5. Long-term hold-to-maturity investment	255			
VII. Other long-term assets	270		228,619,117,216	215,707,778,462
1. Long-term prepaid expenses	261		128,139,019,238	129,625,398,446
2. Deferred income tax assets	262			
3. Long-term equipment and spare parts for replacement	263		100,480,097,978	86,082,380,016
4. Other long-term assets	268		-	-
TOTAL ASSETS (280 = 100 + 200)	280		7,433,212,153,018	7,355,002,050,437

RESOURCES	Code	Note	End of quarter	Early year
1	2	3	4	5
A - LIABILITIES (300=310+330)	300		1.256.911.971.579	1.374.748.642.275
I - Short-term liabilities	310		1.252.606.229.564	1.370.376.360.188
1. Short-term payables to sellers	311		1.134.913.850.499	1.171.854.214.936
2. Short-term prepayments from customers	312		226.096.651	45.995.251
3. Tax and payables to State	313		67.567.156.326	10.692.346.441
4. Payables to employees	314		23.183.707.526	151.479.830.050
5. Short-term accrued expenses	315		5.355.147.731	16.115.252.061
6. Short-term intra-company payables	316			
7. Payables under schedule of construction contract	317			
8. Short-term unearned revenues	318			
9. Other short-term payables	319		3.802.355.563	3.805.393.477
10. Short-term borrowings and finance lease liabilities	320			
11. Provision for short-term liabilities	321			
12. Bonus and welfare fund	322		17.557.915.268	16.383.327.972
13. Price stabilization fund	323			
14. Government bonds purchased for resale	324			
II. Long-term liabilities	330		4.305.742.015	4.372.282.087
1. Long-term payables to sellers	331			
2. Long-term prepayments from customers	332			
3. Long-term accrued expenses	333			
4. Intra-company payables for operating capital received	334			
5. Long-term intra-company payables	335			
6. Long-term unearned revenues	336			
7. Other long-term payables	337			
8. Long-term borrowings and finance lease liabilities	338			
9. Convertible bonds	339			
10. Preference shares	340			
11. Deferred income tax payables	341			
12. Provision for long-term liabilities	342			
13. Science and technology development fund	343		4.305.742.015	4.372.282.087
B - OWNER'S EQUITY (400=410+430)	400		6.176.300.181.439	5.980.253.408.162
I - Owner's equity	410		5.000.000.000.000	5.000.000.000.000
1. Contributed capital	411		5.000.000.000.000	5.000.000.000.000
+ Owner's invested equity	411a			
+ Ordinary shares with voting rights	411b		5.000.000.000.000	5.000.000.000.000
+ Preference shares	411c		-	-

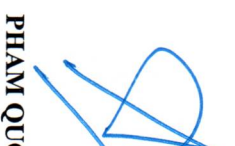
RESOURCES		Code	Note	End of quarter	Early year
1		2	3	4	5
2. Capital surplus		412		196.652.770.150	196.652.770.150
3. Conversion options on convertible bonds		413			
4. Other owners' capital		414		56.201.386.776	56.201.386.776
5. Treasury stock		415			
6. Differences upon asset revaluation		416			
7. Exchange rate differences		417			
8. Development and investment funds		418		384.971.589.106	384.971.589.106
9. Enterprise reorganization assistance fund		419			
10. Other equity funds		420			
11. Undistributed profit after tax		421		538.474.435.407	342.427.662.130
- Undistributed profit after tax brought forward		421a		322.427.662.130	392.744.253.738
- Undistributed profit after tax for the current year		421b		216.046.773.277	(50.316.591.608)
12. Capital expenditure funds		422		-	-
II - Funding sources and other funds		430		-	-
1. Funding sources		431		-	-
2. Funds used for fixed asset acquisition		432		-	-
TOTAL CAPITAL (440 = 300 + 400)		440		7.433.212.153.018	7.355.002.050.437

April 20, 2026

PREPARED BY


PHUNG DUC TUYEN

CHIEF ACCOUNTANT


PHAM QUOC TOAN

GENERAL DIRECTOR



DUONG SON BA

INTERIM INCOME STATEMENT

First quarter of 2026

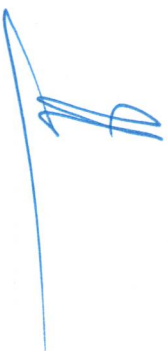
Unit: VND

TARGETS	Code	Note	Quarterly report		Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year	This year	Last year
			4	5	6	7
1	2	3				
1. Revenue from sales and service provision	1	VI.25	2.545.194.017.367	2.657.439.809.071	2.545.194.017.367	2.657.439.809.071
2. Revenue deductions	2					
3. Net revenue from sales and service provision (10 = 01 - 02)	10		2.545.194.017.367	2.657.439.809.071	2.545.194.017.367	2.657.439.809.071
4. Cost price of goods sold	11	VI.27	2.286.743.334.576	2.450.345.217.010	2.286.743.334.576	2.450.345.217.010
5. Gross profit from sales and service provision (20 = 10 - 11)	20		258.450.682.791	207.094.592.061	258.450.682.791	207.094.592.061
6. Revenue from financial activities	21	VI.26	8.206.216.142	131.016.820	8.206.216.142	131.016.820
7. Financial expense	22	VI.28		1.878.950.914		1.878.950.914
In which: interest expenses	23			1.878.950.914		1.878.950.914
8. Selling expenses	24					
9. Expenses for Business management	25		21.388.014.856	20.505.690.826	21.388.014.856	20.505.690.826
10. Net profit from business operation [30 = 20 + (21-22) - (24+25)]	30		245.268.884.077	184.840.967.141	245.268.884.077	184.840.967.141
11. Other income	31		33.179.098.841	595.355.018	33.179.098.841	595.355.018
12. Other expense	32		6.389.516.323	794.239.233	6.389.516.323	794.239.233
13. Other profits (40 = 31 - 32)	40		26.789.582.518	(198.884.215)	26.789.582.518	(198.884.215)
14. Total pre-tax profit (50 = 30+40)	50		272.058.466.595	184.642.082.926	272.058.466.595	184.642.082.926
15. Current CIT expenses	51	VI.30	56.011.693.318	18.549.172.129	56.011.693.318	18.549.172.129
16. Deferred CIT	52	VI.30				

17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		216.046.773.277	166.092.910.797	216.046.773.277	166.092.910.797
18. Earning Per Share (*)	70		432	332	432	332
19. Diluted earning per share (*)	71		-	-	-	-

April 10, 2026

PREPARED BY



PHUNG DUC TUYEN

CHIEF ACCOUNTANT



PHAM QUOC TOAN




GENERAL DIRECTOR
DUONG SON BA

Reporting Unit: Hai Phong Thermal Power Joint Stock Company
Address: Quarter 6 - Tam Hung - Thuy Nguyen - Hai Phong

Form No.B 03a - DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Ministry of
Finance)

INTERIM CASH FLOW STATEMENT
First quarter of 2026

Unit: VND

TARGETS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
I- Cash flow from business activities	2	3	4	5
1. Earnings Before Tax	1		272.058.466.595	381.026.978.957
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	2		117.823.792.394	481.684.499.468
- Provisions	3		-	-
- Gains/(losses) exchange rate differences from revaluation of monetary items denominated in foreign currencies	4			
- Gain from disposal of equity investments in other entities	5		(8.206.216.142)	(4.524.798.257)
- Interest expenses	6		-	2.857.923.554
- Other adjustments	7		-	-
3. Operating income before changes in working capital	8		381.676.042.847	861.044.603.722
- Decrease/(increase) in receivables	9		(853.484.229.310)	765.701.110.227
- Decrease/(increase) in inventories	10		(180.598.307.870)	44.808.272.868
- Increase or decrease in payables (Excluding loan interest payable and corporate income tax payable)	11		54.238.344.049	276.001.385.808
- Decrease/(Increase) in prepaid expenses	12		1.486.379.208	6.703.813.668
- Tăng giảm chứng khoán kinh doanh	13		-	-
- Interest paid	14			
- Enterprise income tax paid	15		(3.600.000.000)	(27.752.631.825)
- Other proceeds from operating activities	16		126.121.092	216.000.000
- Other expenditures on operating activities	17		(18.646.713.300)	(39.942.530.344)
Net cash flow from business activities	20		(618.802.363.284)	1.886.780.024.124
II- Cash flow from investment activities			-	-

Mẫu số B 03a - DN Báo cáo Lưu chuyển tiền tệ giữa niên độ

1.Expenditures on purchase and construction of fixed assets and long-term assets	21		(32.781.289,276)	(8.542.601,746)
2.Proceeds from disposal or transfer of fixed assets, investment real estate and other long-term assets	22		-	138.181.819
3. Expenditures on loans and purchase of debt instruments from other entities	23		(80.000.000.000)	(770.000.000.000)
TARGETS	Code	Note	Accumulated from the beginning of the year to the end of this quarter	
			This year	Last year
1	2	3	4	5
4.Proceeds from lending or repurchase of debt instruments from other entities	24		60.000.000.000	15.000.000.000
5. Expenditures on equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Proceeds from interests, dividends and distributed profits	27		6.523.161.346	267.904.110
<i>Net cash flows from investing activities</i>	<i>30</i>		<i>(46.258.127.930)</i>	<i>(763.136.515.817)</i>
III- Cash flow from financial activities			-	-
1.Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2.Repayment of contributed capital and repurchase of stock issued	32		-	-
3.Proceeds from borrowings	33			-
4. Repayment of principal	34			
5.Repayment of financial principal	35		-	-
6.Dividends and profits paid to owners	36		(9.500.000)	(200.132.839.280)
<i>Net cash flow from financial activities</i>	<i>40</i>		<i>(9.500.000)</i>	<i>(200.132.839.280)</i>
Net cash flow during the period (20+30+40)	50		(665.069.991.214)	923.510.669.027
Cash and cash equivalents at the beginning of the period	60		941.663.708.909	18.153.039.882
Effect of exchange rate fluctuations	61		-	
Cash and cash equivalents at the end of the period (50+60+61)	70		276.593.717.695	941.663.708.909

April 20, 2026

PREPARED BY

CHIEF ACCOUNTANT

GENERAL DIRECTOR






PHUNG DUC TUYEN

PHAM QUOC TOAN

DUONG SON BA

I. OPERATIONAL CHARACTERISTICS OF THE ENTERPRISE

1. Form of capital ownership:

- Hai Phong Thermal Power Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company established under Business Registration Certificate No. 0203000279 first issued by the Department of Planning and Investment of Hai Phong City on September 17, 2002 and amended and supplemented Business Registration Certificates.

2. Business field:

Manufacturing, trade and construction

3. Business lines:

- Electricity generation, transmission and distribution;
 - Mineral exploitation;
 - Maintenance, repair and renovation of thermal power plants;
 - Testing and calibration services for electrical equipment;
 - Training, vocational training in equipment operation management, maintenance and repair of power plant equipment.
- 4. Normal production and business cycle**
- The normal production and business cycle of the company is completed in a maximum of 12 months.

5. Characteristics of business operations during the fiscal year that affect the Financial Statements

6. Enterprise structure

- List of subsidiaries

- List of joint ventures and associates

- List of affiliated units without legal status for dependent accounting

7. Statement of Comparability of Information in Financial Statements (Comparable or not, if not, reason must be clearly stated such as change of ownership form, separation, merger, length of the comparison period...)

II. ACCOUNTING PERIOD AND CURRENCY USED FOR ACCOUNTING

1. Annual accounting period (starting from January 1 and ending on December 31).

2. Currency used in accounting. In case of any change in the currency used in accounting compared to the previous year, clearly explain the reason and impact of the change.

- The financial statements that are attached are presented in Vietnamese Dong (VND) in compliance with the historical cost principle, Vietnamese accounting standards, the accounting regime for businesses, and legal regulations related to the preparation and presentation of financial statements.

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

1. Applicable accounting regime

- The Company has applied Circular No.99/2025/TT-BTC issued by the Ministry of Finance on October 27, 2025 ("Circular 200") guiding the accounting regime for enterprises.

2. Statement of Compliance with Accounting Standards and Accounting Regimes

- Financial statements comply with all provisions of each standard, circular guiding the implementation of current Accounting Standards and Accounting Regimes that the enterprise is applying.

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles for converting Financial Statements prepared in foreign currency to Vietnamese Dong (in case the accounting currency is different from Vietnamese Dong): impact (if any) due to converting Financial Statements from foreign currency to Vietnamese Dong.

2. Types of foreign exchange rates applied in accounting.

3. Principle of determining the actual interest rate (effective interest rate) used to discount cash flows

4. Principles of recognition of cash and cash equivalents.

- Cash and cash equivalents include cash on hand, demand deposits, short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

5. Accounting principles of financial investments

a) Trading securities;

- Trading securities are securities held by the Company for trading purposes. Trading securities are recorded from the date the Company acquires ownership and are initially measured at the fair value of the payments at the time the transaction occurs plus costs related to the purchase of trading securities.

In subsequent accounting periods, securities investments are determined at original cost minus trading securities discounts.

Provision for devaluation of trading securities is made in accordance with current accounting regulations.

b) Held-to-maturity investments;

- Held-to-maturity investments include investments that the Company has the intention and ability to hold to maturity. Held-to-maturity investments include: term deposits with banks (including bills and promissory notes), bonds, preferred shares that the issuer is required to buy back at a certain time in the future and held-to-maturity loans for the purpose of earning interest on an annual basis and other held-to-maturity investments.

- Held-to-maturity investments are recognized beginning on the date of acquisition and are initially measured at the purchase price and costs associated with the acquisition of the investments. Interest income from held-to-maturity investments after the acquisition date is recognized in the income statement on an accrual basis. Interest earned before the Company holds it is deducted from the original price at the time of purchase.

- Held-to-maturity investments are measured at cost less allowance for doubtful debts.

- Provisions for doubtful debts of investments held to maturity are made in accordance with current accounting regulations.

c) Loans;

Loans are measured at cost less provisions for doubtful debts. Provisions for doubtful debts of the Company's loans are made in accordance with current accounting regulations.

d) Investment in subsidiaries; joint ventures and associates;

Investment in subsidiaries

Subsidiaries are companies controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of an investee company so as to obtain benefits from its activities.

Joint Venture Capital Contribution

Joint venture capital contributions are contractual arrangements under which the Company and the participating parties carry out economic activities on the basis of joint control. Joint control is understood as the making of strategic decisions related to the operating and financial policies of the joint venture unit must have the consensus of the parties in joint control.

Where a member company directly carries on business activities under joint venture arrangements, its share of jointly controlled assets and any liabilities incurred jointly with other joint ventures from the joint venture activities are recognised in the financial statements of the respective company and classified according to the nature of the economic transactions arising. Liabilities and expenses incurred that are directly related to the share of the capital contribution in the jointly controlled assets are accounted for on an accrual basis. Income from the sale or use of the share of the output of the joint venture and the share of the expenses incurred are recognized when it is probable that the economic benefits arising from these transactions will flow to or from the Company and these economic benefits can be measured reliably.

Joint venture arrangements that involve the establishment of a separate entity in which the venturers have an equity interest are called jointly controlled entities.

Investment in associates

An associate is an entity in which the Company has significant influence and that is neither a subsidiary nor a joint venture of the Company. 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 Company initially records its investments in subsidiaries, joint ventures and associates at cost. The Company recognizes in its income statement the portion of the Company's income received from the investee's accumulated net profits arising after the date of investment. Any other amount received by the Company other than the profit received is considered a recovery of investments and is recorded as a reduction in the cost of the investment.

Investments in subsidiaries, joint ventures and associates are presented in the Balance Sheet at cost less any impairment provisions (if any). Provisions for devaluation of investments in subsidiaries, joint ventures and associated companies are made in accordance with Circular No. 228/2009/TT-BTC dated December 7, 2009 of the Ministry of Finance on "Guidelines for the establishment and use of provisions for devaluation of inventories, losses in financial investments, bad debts and warranties for products, goods and construction works at enterprises". Circular No. 89/2013/TT-BTC dated June 28, 2013 of the Ministry of Finance on amendments and supplements to Circular No. 228/2009/TT-BTC and current accounting regulations.

d) Investments in equity instruments of another entity;

Investments in equity instruments of other entities represent investments in equity instruments but the Company does not have control, joint control or significant influence over the investee.

Investments in capital instruments of other entities are stated at cost less provisions for investment devaluation.

e) Accounting methods for other transactions related to financial investment

6. Principles of accounting for receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are stated at carrying amount less provisions for doubtful debts.

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

7. Principles of inventory recognition:

- Principles of inventory recognition: Inventories are measured at the lower of cost and net realizable value.

- Method of calculating the value of inventories: The cost of inventories includes the cost of direct materials, direct labor and those overheads, if any, that have been incurred in bringing the inventories to their present location and condition. The cost of inventories is determined by the weighted average method (or first in, first out or specific identification or retail method in the case of merchandise). Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution.

- Inventory accounting method: Use the perpetual inventory method.

- Method of setting up inventory price reduction provision: The Company's inventory price reduction provision is set up in accordance with current accounting regulations. Accordingly, the Company is allowed to set up inventory price reduction provision for obsolete, damaged, substandard inventory and in case the original cost of inventory is higher than the net realizable value at the end of the accounting period.

or, principles of recognition and depreciation of fixed assets and intangible assets, investment properties.

- Tangible fixed assets are stated at cost less accumulated depreciation..

The original cost of a fixed asset acquired through purchase includes the purchase price and all other costs directly related to bringing the asset into a state of readiness for use. For fixed assets formed by basic construction investment by contracting or self-construction and production, the original price 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 original cost of fixed assets is recorded at the provisional price based on the actual cost incurred to acquire the fixed assets. The provisional original cost will be adjusted according to the final settlement price approved by competent authorities.

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

- Houses and structures From 6 years to 50 years
- Machinery and equipment From 6 years to 20 years
- Means of transport, transmission equipment From 6 years to 15 years
- Office equipment From 3 years to 10 years
- Other assets 10 years

Profits and losses from asset sales or liquidations are shown in the income statement as the difference between the assets remaining value and the liquidation income.

Intangible fixed assets and depreciation

Intangible fixed assets are stated at cost less accumulated amortization. Intangible fixed assets represent the value of the Company's computer software and are amortized on a straight-line basis over a period of 3 to 5 years.

9. Accounting principles of business cooperation contracts

10. Accounting principles for deferred corporate income tax

11. Principles of prepaid cost accounting

Long-term prepaid expenses include land compensation costs and exchange rate losses arising during the construction investment phase and other long-term prepaid expenses.

Land compensation costs reflect the amount of compensation for site clearance to build Hai Phong 1 Thermal Power Plant and Hai Phong 2 Thermal Power Plant. Compensation costs are allocated to the income statement using the straight-line method over 25 years.

Exchange rate differences arising during the Company's construction investment phase are recorded according to the Company's accounting policy on foreign currencies (see details below).

Other long-term prepaid expenses include the value of tools, supplies, small components issued for use, dredging costs for importing raw materials and are considered to provide future economic benefits to the Company for a period of one year or more. These costs are capitalized as long-term prepaid expenses and are allocated to the income statement using the straight-line method over three years in accordance with current accounting regulations.

12. Principles of accounting for liabilities

13. Principles for recognition of loans and finance lease liabilities

14. Principles of recognition and capitalization of borrowing costs.

- Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Income earned on the temporary investment of borrowings is deducted from the cost of those assets.
All other borrowing costs are recognized in the income statement when incurred.

15. Principles of recognition of payable expenses

16. Principles and methods of recognizing provisions for payables

17. Principle of recognizing unrealized revenue.

18. Principles for recognizing convertible bonds

19. Principles of equity recognition

- Principles for recognition of owners capital, share premium, convertible bond options and other owners' capital.
- Principles for recognizing asset revaluation differences
- Principles for recognizing exchange rate differences
- Principles for recognizing undistributed profits

20. Principles and methods of revenue recognition:

- Sales revenue: Revenue from the sale of electricity is recognized when the outcome of the transaction can be reliably measured and it is probable that the economic benefits will flow to the Company. Revenue is recognized when there is a record confirming the amount of electricity transmitted to the national grid and an invoice is issued. Revenue from the sale of electricity is recognized regardless of whether the payment has been received or not.

- Revenue from service provision;

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

- Construction contract revenue.

- Other income

21. Principles of accounting for revenue deductions

22. Principles of accounting for cost of goods sold: Recording cost of goods sold ensures the principle of matching with revenue.

23. Principles of financial cost accounting.

24. Principles of accounting for sales costs and business management costs.

25. Principles and methods for recognizing current corporate income tax expenses and deferred corporate income tax expenses.

Corporate income tax represents the sum of the current tax payable and deferred tax amount.

Current tax payable is calculated based on taxable income for the year. Taxable profit is different from profit before tax as reported in the income statement because taxable income does not include income or expenses that are taxable or deductible in other years (including carry-over losses, if any) and further excludes items that are not taxable or deductible and in addition it does not include items that are not taxable or deductible.

Deferred income tax is calculated on the differences between the carrying amount and the tax base of items of assets or liabilities in the financial statements and is recognized using the balance sheet. Deferred tax liabilities are recognized for all temporary differences, and deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which to deduct the temporary differences.

Deferred income tax is determined at the expected tax rate for the year in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the income statement and is recognized in equity only when the tax is related to items recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to set off current tax assets against current tax liabilities and when the deferred tax assets and deferred tax liabilities relate to corporate income taxes administered by the same tax authority and the Company intends to pay current income tax on a net basis.

The determination of the Company's income tax 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 examination results of the competent tax authorities.

Other taxes are applied according to current tax laws in Vietnam.

26. Other accounting principles and methods.

V. APPLICABLE ACCOUNTING POLICIES (IN CASE THE ENTERPRISE DOES NOT MEET THE GOING CONCERN ASSUMPTION)

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

Unit: VND

01 - Money		End of period	Early year
- Cash on hand		979.285.232	413.106.421
- Cash in banks		15.614.432.463	9.250.602.488
- Cash in transit		-	-
- Cash equivalents		260.000.000.000	932.000.000.000
Total		276.593.717.695	941.663.708.909

02 - Financial investments	End of period			Early year		
	Cost	Fair value	Provisions	Cost	Fair value	Provisions
a) Trading securities						
- Total value of shares						
- Total bond value						
- Other investments						
- Reasons for change with each investment/type of stock and bond						
About quantity						
About value						

	End of period		Early year	
	Cost	Book value	Cost	Book value
b) Held-to-maturity investment	570.000.000.000	570.000.000.000	770.000.000.000	770.000.000.000
b1) Short term	570.000.000.000	570.000.000.000	770.000.000.000	770.000.000.000
- Term deposit	570.000.000.000	570.000.000.000	770.000.000.000	770.000.000.000
- Bonds				
- Other investments				
b2) Long term				
- Term deposit				
- Bonds				
- Other investments				

	End of period			Early year		
	Cost	Provisions	Fair value	Cost	Provisions	Fair value
c) Investment to contribute capital to other entities	500.000.000		500.000.000	500.000.000		500.000.000
- Investment in subsidiaries			-			-
- Investment in joint ventures and associates			-			-
- Investment in other entities	500.000.000		500.000.000	500.000.000		500.000.000

- Summary of operations of subsidiaries, joint ventures and associates in the period.
- Significant transactions between the enterprise and its subsidiaries, joint ventures and associates in the period
- If the fair value cannot be determined, explain the reason.

03 - Receivables from customers		End of period	Early year
a) Short-term receivables from customers		2.552.792.618.373	1.674.675.264.022
c) Receivables from customers who are related parties			

04 - Other receivables	End of period	Early year
------------------------	---------------	------------

04 - Current Assets		Value	Provisions	Value	Provisions
a) Short term		13,876,044,229		15,259,520,965	
- Receivables from equitization					
- Receivables of dividends and distributed profits					
- Receivables from employees					
- Collateral and deposit					
- Loan					
- Pay on behalf	1,179,250,178			1,130,747,210	
- Other receivables	12,696,794,051			14,128,773,755	
b) Long term					
- Receivables from equitization					
- Receivables of dividends and distributed profits					
- Receivables from employees					
- Collateral and deposit					
- Loan					
- Pay on behalf					
- Other receivables					
Total		13,876,044,229		15,259,520,965	

05 - Shortage of assets awaiting resolution		End of period		Early year	
	Quantity	Value	Quantity	Value	
a) Money					
b) Inventories					
c) Fixed assets					
d) Other assets					
- Receivables from employees					
- Collateral and deposit					
- Loan					
- Pay on behalf					
- Other receivables					
Total					

06 - Bad debt		End of period		Early year		
Objects	Cost	Recoverable value	Debt object	Cost	Recoverable value	Debt object
Total value of receivables, loans that are overdue or not yet overdue but difficult to recover (including details of overdue time and value of overdue debts and receivables by each object if the receivable by each object accounts for 10% or more of the total debt.)						
Information about fines, late payment interest receivables, etc. arising from overdue debts but not recognized as revenue:						
Ability to recover overdue debts						
Total						

07 - Inventories		End of period		Early year	
	Cost	Provisions	Cost	Provisions	
- Purchased goods in transit	-		-		
- Raw materials	901,051,490,056		740,504,328,882		

- Tools	7.712.436.790		2.059.008.056	
- Production and business in progress	-			
- Finished products				
- Goods				
- Entrusted goods for sale				
- Goods in tax-suspension warehouse				
Total	908.763.926.846		742.563.336.938	
- Value of stagnant, poor, unqualified and unsold inventory at the end of period; Causes and solutions for stagnant and poor quality inventory				
- Value of inventory used as mortgage or pledge to secure payables at the end of the period				
- Reasons for the additional setting up or reversal of the provision for devaluation of inventories				

08 - Long-term unfinished assets	End of period		Early year	
	Cost	Recoverable value	Cost	Recoverable value
a) Long-term unfinished production and business expenses				
Total				
b) Construction in progress				
- Shopping				
- Basic construction	12.734.658.421		12.045.714.623	
- Repair	18.730.617.709		18.462.912.977	
Total	31.465.276.130		30.508.627.600	

09 - Increase and decrease in tangible fixed assets

Items	Houses Architectural objects	Machinery equipment	Transmission means of transport	Instruments & tools for management	Perennial plants, animals working for the products	Other tangible fixed assets	Total
Original price							
Balance at the beginning of the year	10.409.756.609.180	10.991.871.474.476	562.298.538.210	237.821.265.591		1.319.392.748	22.203.067.280.205
- Buying in the year	15.326.543.491	16.246.744.532	519.057.455				32.092.345.478
- Completed capital construction investment							-
- Other increase							-
- Move to investment property							-
- Liquidation and transfer							-
- Other decrease							-
Closing balance	10.425.083.152.671	11.008.118.219.008	562.817.595.665	237.821.265.591	-	1.319.392.748	22.235.159.625.683
Accumulated depreciation							
Balance at the beginning of the year	8.441.461.781.201	10.330.870.466.664	478.906.368.951	236.653.040.035		1.184.617.936	19.489.076.274.787
- Depreciation for the year	82.988.237.258	37.188.384.966	3.182.205.546	120.918.569		4.808.019	123.484.554.158
- Other increase	287.901.399	66.540.072		15.130.002		1.789.095	371.360.568
- Move to investment property							-
- Liquidation and transfer							-
- Other decrease							-
Closing balance	8.524.737.919.858	10.368.125.391.702	482.088.574.497	236.789.088.406	-	1.191.215.050	19.612.932.189.513
Residual value of tangible fixed assets							
- At the first day of the year	1.968.294.827.979	661.001.007.812	83.392.169.259	1.168.225.556	-	134.774.812	2.713.991.005.418
- At the end of the period	1.900.345.232.813	639.992.827.306	80.729.021.168	1.032.177.185	-	128.177.698	2.622.227.436.170

* Year-end residual value of tangible fixed assets used as collateral for loans:

* Cost of fixed assets at the end of the year which have been fully depreciated but are still in use:

* Cost of fixed assets at the end of the year pending liquidation:

	Giá trị
	11.642.740.125.826

* Commitments on the purchase and sale of tangible fixed assets of great value in the future:	
* Other changes in tangible fixed assets:	

10 - Increase and decrease of intangible fixed assets									
Items	Land use rights	Publishing rights	Copyrights and patents	Trademarks	Computer software	Licenses and franchises	Other intangible fixed assets	Total	
Original price									
Balance at the beginning of the year					13,661,782,685		2,220,106,877	15,881,889,562	
- Buy in the year								-	
- Created from within the business								-	
- Increase due to business combination								-	
- Other increase								-	
- Liquidation and transfer								-	
- Other decrease								-	
Closing balance	-		-		13,661,782,685		2,220,106,877	15,881,889,562	
Accumulated depreciation									
Balance at the beginning of the year					12,165,713,870		1,864,793,022	14,030,506,892	
- Depreciation for the year					126,703,341		65,494,914	192,198,255	
- Other increase								-	
- Liquidation and transfer								-	
- Other decrease								-	
Closing balance	-		-		12,292,417,211		1,930,287,936	14,222,705,147	
Residual value of intangible fixed assets									
- At the first day of the year					1,496,068,815		355,313,855	1,851,382,670	
- At the end of the period					1,369,365,474		289,818,941	1,659,184,415	

* Original cost of fully depreciated intangible assets still in use: 11,193,751,496

11 - Increase and decrease of finance lease fixed assets									
Items	Houses Architectural objects	Machinery equipment	Transmission means of transport	Instruments & tools for management	Other tangible fixed assets	Intangible fixed assets	Total		
Original price									
Balance at the beginning of the year									
- Financial lease for the year									
- Other increase									
- Acquisition of finance lease fixed assets									
- Return of finance lease fixed assets									
- Other decrease									
Closing balance									
Accumulated depreciation									
Balance at the beginning of the year									
- Depreciation for the year									
- Other increase									
- Acquisition of finance lease fixed assets									
- Return of finance lease fixed assets									
- Other decrease									
Closing balance									
Residual value of financial leased fixed assets									
- At the first day of the year									
- At the end of the period									

12 - Increase and decrease in investment property

Items	End of period	Early year
a) Investment properties for rent		
Original price		
- Land use rights		
- House		
- House and land use rights		
- Infrastructure		
Accumulated depreciation		
- Land use rights		
- House		
- House and land use rights		
- Infrastructure		
Residual value		
- Land use rights		
- House		
- House and land use rights		
- Infrastructure		
b) Investment properties held for price appreciation		
Original price		
- Land use rights		
- House		
- House and land use rights		
- Infrastructure		
Losses due to price decline		
- Land use rights		
- House		
- House and land use rights		
- Infrastructure		
Residual value		
- Land use rights		
- House		
- House and land use rights		
- Infrastructure		

	End of period	Early year
-The residual value at the end of the period of the investment property used for mortgage, pledge to secure the loan		
- The original price of the investment property has been fully depreciated but is still leased or held for price appreciation		
- Explanation of data and other explanations		

13 - Prepaid expenses

Items	End of period	Early year
a) Short term	-	-
- Prepaid expenses for operating lease of fixed assets		
- Instruments and tools used for export	-	-
- Borrowing expenses		
- Other items (specify in detail if of great value)	-	
b) Long term	128.139.019,238	129.625.398,446
- Business establishment costs		
- Cost of buying insurance		
- Other amounts (specify details if of great value)	128.139.019,238	129.625.398,446

Total	128.139.019,238	129.625.398,446
--------------	------------------------	------------------------

14 - Other assets

Items	End of period	Early year
a) Short term		
b) Long term		
Total		

15 - Loans and financial lease debt	End of period		Increase in period	Decrease in period	Early year	
	Value	Solvency			Value	Solvency
a) Short-term loan						
b) Long-term loans (details by term)						
Total					-	

	Total Finance Lease Payment	This year		Total Finance Lease Payment	Last year	
		Lease interest payment	Principal repayment		Lease interest payment	Principal repayment
c) Finance lease liabilities						
From 1 year or less						
Over 1 year to 5 years						
Over 5 years						

	End of period		Early year	
	Original	Interest	Original	Interest
d) Unpaid overdue loan and finance lease liabilities				
- Loan				
- Finance lease liabilities				
Total				
- Reason for non-payment				

d) Detailed explanation of loans and finance lease debts to related parties

16 - Payable to the seller	End of period		Early year	
	Value	Solvency	Value	Solvency
a) Short-term payables to sellers	1.134.913.850.499		1.171.854.214.936	
b) Long-term payables to sellers				
c) Unpaid overdue debts				
d) Payables to related parties				

17 - Taxes and other payables to the State		Early year	Payable during the period	Actual payment in the period	End of period
a) Payable					
- VAT					-
- Special consumption tax					
- Import and export tax					
- Corporate income tax		1.929.512.991	56.011.693.318	3.600.000.000	54.341.206.309
- Personal income tax		90.600.000	2.823.346.204	1.452.996.707	1.460.949.497
- Resource tax		8.591.637.600	27.566.487.000	24.393.124.080	11.765.000.520

- Real estate tax and land rent	(3.197.453.200)				(3.197.453.200)
- Other taxes					-
- Fees, charges and other payables	80.595.850	8.408.254.500	8.488.850.350		-
Total	5.494.893.241	94.809.781.022	37.934.971.137		62.369.703.126
b) Receivables					
- VAT					
- Special consumption tax					
- Import and export tax					
- Corporate income tax					
- Personal income tax					
- Resource tax					
- Real estate tax and land rent					
- Other taxes					
- Fees, charges and other payables					
Total					

18 - Expense payable	End of period	Early year
a) Short term	5.355.147.731	16.115.252.061
- Advance deduction of salary expenses during the leave period		
- Expenses during business downtime		
- Expenses for temporary calculation of the cost of goods and finished real estate products sold		
- Other advance deductions	5.355.147.731	16.115.252.061
b) Long term		
- Interest		
- Other amounts (details of each item)		
Total	5.355.147.731	16.115.252.061

19 - Other payable	End of period	Early year
a) Short term	3.802.355.563	3.805.393.477
- Surplus of assets awaiting resolution		
- Union funds	200.199.862	203.114.842
- Social insurance		
- Health Insurance		
- Unemployment insurance		
- Equitization payable		
- Short-term collateral and deposits	2.938.045.227	2.938.168.161
- Dividends and profits payable	664.110.474	664.110.474
- Other payables		
b) Long term		
- Long-term collateral and deposits		
- Other payables		
Total	3.802.355.563	3.805.393.477

20 - Unrealized revenue	End of period	Early year
a) Short term		
- Revenue received in advance		
- Revenue from the traditional customer program		
- Other unrealized revenues		
Total		
b) Long term		
- Revenue received in advance		

- Revenue from the traditional customer program			
- Other unrealized revenues			
c) The possibility of not performing the contract with the customer (details of each item, reasons for not being able to perform).	End of period	Early year	Reason

21 - Bonds issued						
21.1. Common bonds						
	End of year			Early year		
	Value	Interest	Term	Value	Interest	Term
a) Bonds issued						
- Type of issue at par value						
- Type of issue with discount						
- Type of issue with premium						
Total						
b) Detailed notes on bonds held by related parties (for each type of bond)						
21.2. Convertible bonds						

22. Preference shares are classified as liabilities
- Par value;
- Issued subjects (management, staff, employees, other subjects);
- Redemption terms (Time, redemption price, other basic terms in the issuance contract);
- Value repurchased during the period;
- Other explanations

23. Provisions for payables	End of period	Early year
a. Short term		
- Provision for product and goods warranties		
- Provision for warranty of construction works		
- Provision for restructuring		
- Provision for other payables (Periodical fixed asset repair costs, environmental restoration costs...)		
Total		
b. Long term		
- Provision for product and goods warranties		
- Provision for warranty of construction works		
- Provision for restructuring		
- Provision for other payables (Periodical fixed asset repair costs, environmental restoration costs...)		
Total		

24. Deferred tax assets and Deferred income tax payable	End of period	Early year
a. Deferred tax assets		
- Corporate income tax rate used to determine the value of deferred income tax assets		

- Deferred tax assets related to deductible temporary differences		
- Deferred tax assets related to unused tax losses		
- Deferred tax assets related to unused tax incentives		
- Offset with deferred tax payable		
b. Deferred income tax payable		
- Corporate income tax rate used to determine deferred income tax payable		
- Deferred income tax payable arising from taxable temporary differences		
- Offset with deferred tax assets		

25. Equity

a. Equity Fluctuation Reconciliation Table

Unit: VND

	Owner's capital contribution	Capital Surplus	Bond conversion option	Other capital of the owner	Asset revaluation difference	Exchange rate differences	
Balance at the beginning of the previous year	5.000.000.000.000	196.652.770.150	-	55.821.386.776		-	
- Capital increase in the previous year				380.000.000			
- Interest in the previous year							
- Other increase							
- Capital decrease in the previous year							
- Losses in the previous year							
- Other decrease							
Balance at the beginning of this year	5.000.000.000.000	196.652.770.150		56.201.386.776		-	
- Capital increase this year							
- Interest in this year							
- Other increase							
- Capital decrease in this year							
- Losses in this year							
- Other decrease							
Balance at the end of this year	5.000.000.000.000	196.652.770.150		56.201.386.776		-	

	Undistributed profit after tax and funds	Construction investment fund	Enterprise reorganisation assistance fund	Treasury shares	Other fund of owners' equity	Development investment fund	Total
Balance at the beginning of the previous year	116.149.197.495					354.578.690.796	5.723.202.045.217
- Capital increase in the previous year							380.000.000
- Interest in the previous year	342.427.662.130						342.427.662.130
- Other increase						30.772.898.310	30.772.898.310
- Capital decrease in the previous year							116.149.197.495
- Losses in the previous year	116.149.197.495						-
- Other decrease						380.000.000	380.000.000
Balance at the beginning of this year	342.427.662.130					384.971.589.106	5.980.253.408.162
- Capital increase this year							-
- Interest in this year	216.046.773.277						216.046.773.277
- Other increase							-
- Capital decrease in this year							20.000.000.000
- Losses in this year	20.000.000.000						-
- Other decrease							-
Balance at the end of this year	538.474.435.407					384.971.589.106	6.176.300.181.439

b) Details of owner's investment capital	End of period	Early year
- Capital contribution of the parent company (if it is a subsidiary company)	2.550.000.000.000	2.550.000.000.000
- Capital contribution by other objects	2.450.000.000.000	2.450.000.000.000
- Quantity of treasury shares		

Total	5,000,000,000,000	5,000,000,000,000
--------------	--------------------------	--------------------------

c) Capital transactions with owners and distribution of dividends and profits	This year	Last year
- Owner's investment capital		
+ Capital contribution at the beginning of the year	5,000,000,000,000	5,000,000,000,000
+ Increased capital contribution in the year	-	-
+ Decreased capital contribution in the year	-	-
+ Capital contribution at the end of the year	5,000,000,000,000	5,000,000,000,000
- Distributed dividends and profits		

d) Shares	End of period	Early year
- Number of shares registered for issuance		
- Number of shares sold to the public		
+ Common shares		
+ Preferred shares (classified as equity)		
- Number of shares to be redeemed (treasury shares)		
+ Common shares		
+ Preferred shares (classified as equity)		
- Number of outstanding shares		
+ Common shares		
+ Preferred shares (classified as equity)		
* Par value of outstanding shares:		

d) Dividends	Value
- Dividends declared after the end of the annual accounting period:	
+ Dividends declared on common shares	
+ Dividends declared on preferred shares	
- Unrecognized cumulative preferred share dividends	

e) Funds of the enterprise	End of period	Early year
- Development Investment Fund	384,971,589,106	384,971,589,106
- Enterprise reorganisation assistance fund		
- Other fund of owners' equity		

26. Asset revaluation difference	This year	Last year
The reason for the change between the beginning and the ending of the year (re-evaluating in what cases, which assets are re-evaluated, under what decision?,...)		

27. Exchange rate differences	This year	Last year
- Exchange difference due to conversion of financial statements prepared in foreign currency into VND		
- Exchange rate difference arising for other reasons (specify reason)		

28. Sources of funding	This year	Last year
- Funds provided during the year		
- Spending on career		
- Funds remaining at the end of the year		

29. Items off the balance sheet		
a) Outsourced assets: The total future minimum lease amount of an irrevocable asset operating lease over time		End of year
- From 1 year or less		Early year
- Over 1 year to 5 years		
- Over 5 years		

b) Assets to be kept on behalf of: Enterprises must explain in detail the quantity, types, specifications and qualities at the end of the period:

- Materials and goods are kept on behalf of, processed, and entrusted:

Product ID	Product name	Type, specification, quality	Unit	Quantity
- Goods sold on behalf of, consigned, pledged, mortgaged:				
Product ID	Product name	Type, specification, quality	Unit	Quantity

VII. Additional information for items presented in the income statement

Unit: VND

1. Total revenue from sales and service provision	This year	Last year
a) Revenue		
- Sales revenue	2,543,501,598,551	2,655,590,132,148
- Revenue from service provision		
- Revenue from construction contracts		
+ Revenue from construction contracts is recognized in the period		
+ Total accumulated revenue of the construction contract is recognized up to the time of making financial statements		
- Other revenue		
Total	1,692,418,816	1,849,676,923
b) Revenue from related parties (details of each object).	2,545,194,017,367	2,657,439,809,071
c) In case the revenue from property rental is recorded as the total amount of advance payment, the enterprise must make additional explanations to compare the difference between the recognition of revenue by the amortization method over the lease period		
Potential decline in future profits and cash flows		

2. Revenue deductions	This year	Last year
In which:		
- Trade discounts		
- Sales discount		
- Returned goods		

3. Cost of Goods Sold	This year	Last year
- Cost of goods sold	2,286,743,334,576	2,450,345,217,010
- Cost of finished products sold		
In which: The accrual cost of sold goods and finished real estate products includes:		
+ Items of expenses deducted in advance		
+ Value depreciated into the cost of each item		
+ Estimated time of expenses incurred.		
- Cost of services provided		
- Residual value, cost of sale and liquidation of investment property		
- Expenses for business property investment		

- Value of lost inventory in the period		
- Value of each type of inventory is lost outside the norm in the period		
- Other expenses exceeding the normal level are calculated directly into the cost price.		
- Provision for devaluation of inventory		
- Cost of goods sold discounts		-
Total	2,286,743,334,576	2,450,345,217,010

4. Revenue from financial activities	This year	Last year
- Interest on deposits and loans	8,206,216,142	131,016,820
- Profit from the sale of investments		
- Distributed dividends and profits		
- Interest on exchange rate difference		
- Sales interest on deferred payment, payment discount		
- Revenue from other financial activities		
Total	8,206,216,142	131,016,820

5. Financial expenses	This year	Last year
- Loan interest		1,878,950,914
- Payment discount, deferred sales interest		
- Loss due to liquidation of financial investments		
- Loss on exchange rate difference		
- Provision for devaluation of trading securities and investment loss		
- Other financial expenses		
- Financial cost reductions.		
Total	0	1,878,950,914

6. Other income	This year	Last year
- Liquidation and sale of fixed assets		
- Interest on revaluation of assets;		
- Fines collected;		
- Deductible tax:		
- Other amounts	33,179,098,541	595,355,018
Total	33,179,098,541	595,355,018

7. Other expenses	This year	Last year
- Remaining value of fixed assets and expenses for liquidation and sale of fixed assets;		
- Loss due to revaluation of assets;		
- Penalties;		
- Other amounts	6,389,516,323	794,239,233
Total	6,389,516,323	794,239,233

8. Sales and administrative expenses	This year	Last year
a) Administration expenses incurred in the period	21,388,014,856	20,505,690,826
- Details of items that account for 10% or more of total enterprise management expenses:	21,388,014,856	20,505,690,826
- Other enterprise management expenses:	-	-
b) Sales expenses incurred in the period		
- Details of accounts for 10% or more of total sales expenses:		
- Other sales expenses:		
c) Items to reduce sales and administrative expenses		
- Refund provision for warranty of products and goods;		

- Reversal of provisions for restructuring and other provisions;		
- Other deductions.		

9. Cost of production and business by factor	This year	Last year
- Cost of raw materials	2,035,532,376,670	2,196,110,061,629
- Labor costs	60,519,604,061	61,834,678,043
- Fixed asset depreciation cost	117,823,792,394	120,414,999,440
- Cost of hired services	12,975,655,000	16,840,080,364
- Other costs in cash	81,279,921,307	75,503,587,617
Total	2,308,131,349,432	2,470,703,407,093

Note: The indicator "Production and business costs by factor" is the costs incurred during the period reflected in the Balance sheet and income statement.

- For manufacturing enterprises, the explanation of costs by element is based on the number arising in the following accounts:
 - + Account 621 – Direct material costs
 - + Account 622 – Direct labor costs
 - + Account 623 – Costs of construction machinery
 - + Account 627 – General manufacturing costs
 - + Account 641 – Selling expenses
 - + Account 642 – General administration expenses
- For commercial enterprises, the explanation of costs by element is based on the amount arising in the following accounts (excluding the purchase price of goods)
 - + Account 156 – Goods
 - + Account 632 – Costs of goods sold
 - + Account 641 – Selling expenses
 - + Account 642 – General administration expenses
- Enterprises have the right to choose other bases but must ensure full explanation of costs according to factors.

10. Current corporate income tax expense	This year	Last year
- Corporate income tax expense calculated on taxable income of the current year		
- Adjusting the corporate income tax expense of previous years to the current income tax expense of this year		
- Total current corporate income tax expenses	56,011,693,318	18,549,172,129

11. Deferred corporate income tax expense	This year	Last year
- Deferred income tax expenses arising from taxable temporary differences		
- Deferred income tax expenses arising from the reversal of deferred tax assets		
- Deferred tax income arising from deductible temporary differences		
- Deferred corporate income tax arising from unused tax losses and tax incentives		
- Deferred tax income arising from the return of deferred tax payable		
- Total expense of deferred corporate income tax		

VIII. Additional information for items presented in the cash flow statement

1. Non-cash transactions affect future cash flow statements

- Acquiring assets by receiving related liabilities directly or through financial leasing
- Buying the business through the issuance of shares
- Converting debt into equity
- Other non-monetary transactions

2. Funds held by the enterprise but not used:

Present the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must fulfill.

3. Borrowing amount actually collected in the period

- Proceeds from borrowing under ordinary indenture;
- Proceeds from the issuance of common bonds;
- Proceeds from the issuance of convertible bonds;
- Proceeds from the issuance of preferred shares classified as liabilities;
- Proceeds from resale of Government bonds and securities REPO;
- Proceeds from borrowing in other forms.

This year

Last year

4. Amount actually paid for loan principal in the period:

This year

Last year

Money to repay the loan principal under ordinary indenture;

- Payment of principal of common bonds;
- Payment of principal of convertible bonds;
- Payment of the principal of preferred shares classified as liabilities;
- Payments for repurchase transactions of Government bonds and securities REPOs;
- Loan repayment in other forms

PREPARED BY


PHUNG DUC TUYEN

CHIEF ACCOUNTANT


PHAM QUOC TOAN

