

PETROVIETNAM POWER CORPORATION-JSC
PETROVIETNAM POWER SERVICES JOINT
STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
INDEPENDENCE - FREEDOM - HAPPINESS

No: 549 /DVKT-TCKT

Ha Noi, date 20 month 8 year 2026

Re: Disclosure of Company's Consolidated Interim
Financial Statements for the First Half of 2026 –
Post Review

To:

- State Securities Commission of Vietnam
- Hanoi Stock Exchange

1. **Company name:** Petrovietnam Power Services Joint Stock Company (PVPS).
2. **Stock code:** PPS.
3. **Head office address:** 7th Floor, HH3 Building, My Dinh Urban Area, Tu Liem District, Hanoi City.
4. **Telephone:** 024 37878186
5. **Person in charge of information disclosure:** Mr Lê Đình Thái – Chief Accountant of the Company
6. **Contents of the disclosed information:**
 - 6.1. The Interim Financial Statements for the First Half of 2025 of Petrovietnam Power Services Joint Stock Company audited by CPA VIETNAM Auditing Company Ltd issued on 17/8/2026, including:
 - *Independent Auditor's Report;*
 - *Balance Sheet; Income Statement;*
 - *Cash flow Statement; Notes to Financial Statement.*
 - 6.2. Explanatory information:
 - 6.2.1. Differences in financial statement figures after audit:
Statement of Financial Position (SFP):
 - Code 111_ Cash: Decreased by 70 VND due to additional entry of deductible VAT.
 - Code 112_ Cash equivalents: Increased by 23,226,081 VND due to recording accrued interest income on deposits.
 - Code 123_ Held-to-maturity investments: Increased by 738,858,904 VND due to reclassification from Code 135.
 - Code 132_ Short-term prepayments to suppliers: Decreased by 15,300,000 VND due to reclassification to Code 311.
 - Code 135_ Other short-term receivables: Decreased by 574,919,492 VND due to adjustments to Code 132 and reclassifications from Code 132.
 - Code 162_ Deductible VAT: Increased by 70 VND due to additional entry of deductible VAT.
 - Code 311_ Short-term trade payables: Decreased by 30,300,000 VND due to reclassification to Code 320.
 - Code 313_ Dividends and profits payable: Decreased by 11,850,000,000 VND due to reclassification to Code 420a (reversal of dividend provision as no notice of record date was issued).



- Code 314_ Taxes and other payables to the State budget: Decreased by 740,785 VND due to a downward adjustment of corporate income tax payable.
- Code 316_ Short-term accrued expenses: Increased by 20,370,826 VND due to additional entry of interest expense.
- Code 320_ Other short-term payables: Increased by 185,498,591 VND due to adjustments from Codes 123, 135, and 311.
- Code 420a_ Accumulated undistributed earnings up to the end of the prior period: Increased by 11,850,000,000 VND due to reclassification from Code 313 (reversal of dividend provision).
- Code 420b_ Undistributed earnings for the current period: Decreased by 2,963,139 VND due to adjustments from Codes 112, 314, and 316.

7. The full First Half of Consolidated Interim Financial Statements of Petrovietnam Power Services Joint Stock Company post review are published on the Company's website: <http://www.pvps.vn>.

We hereby commit that the disclosed information above is true and we shall take full responsibility before the law for the content of the disclosed information.

Recipients:

- As above;
- Board of Directors (for reporting);
- General Director (for reporting);
- Planning and Accounting Department (for information);
- Archives: Office, Finance and Accounting Department.

CHIEF ACCOUNTANT



Lê Đình Thái

