

VIETNAM ELECTRICITY  
POWER GENERATION  
JOINT STOCK CORPORATION 3

SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness

**SEPARATE  
FINANCIAL STATEMENTS**

**Quarter 4, 2024**

## POWER GENERATION JOINT STOCK CORPORATION 3

## Separate financial statements

Form B01-DN

(Issued under Circular No.200/2014/TT-BTC  
dated 22 December 2014 of the Ministry of Finance)**BALANCE SHEET**

As at 31 December 2024

Unit: VND

Items	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
<b>A – CURRENT ASSETS (100=110+120+130+140+150)</b>	<b>100</b>		<b>15,820,348,760,183</b>	<b>16,030,130,083,149</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>504,535,074,343</b>	<b>376,568,943,349</b>
1. Cash	111	V.01	354,535,074,343	376,568,943,349
2. Cash equivalents	112		150,000,000,000	-
<b>II. Short-term financial investments</b>	<b>120</b>	<b>V.02</b>	<b>2,680,000,000,000</b>	<b>2,680,000,000,000</b>
1. Trading securities	121		-	-
2. Provision for decline in value of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		2,680,000,000,000	2,680,000,000,000
<b>III. Short-term receivables</b>	<b>130</b>		<b>10,028,126,754,728</b>	<b>9,692,839,141,515</b>
1. Short-term trade receivables	131		9,272,875,076,380	8,836,720,178,592
2. Short-term advances to suppliers	132		65,325,504,004	127,207,316,614
3. Short-term intercompany receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	V.03	690,159,760,654	728,911,646,309
7. Short-term provision for doubtful debts (*)	137		(233,586,310)	-
8. Shortage of assets awaiting resolution	139		-	-
<b>IV. Inventories</b>	<b>140</b>		<b>2,119,862,518,642</b>	<b>2,854,729,325,221</b>
1. Inventories	141	V.04	2,119,916,537,477	2,854,758,150,818
2. Provision for devaluation of inventories (*)	149		(54,018,835)	(28,825,597)

<b>V. Other short-term assets</b>	<b>150</b>		<b>487,824,412,470</b>	<b>425,992,673,064</b>
1. Short-term prepaid expenses	151		22,878,603,555	21,553,827,516
2. Value added tax deductibles	152		392,555,179,086	331,547,319,514
3. Taxes and other receivables from the State budget	153	V.05	72,390,629,829	72,891,526,034
4. Purchase and resale of government bonds	154		-	-
5. Other short-term assets	155		-	-
<b>B – NON-CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)</b>	<b>200</b>		<b>37,096,628,403,148</b>	<b>40,474,053,535,080</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>3,655,246,000</b>	<b>3,575,246,000</b>
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital provided to subordinate units	213		-	-
4. Long-term intercompany receivables	214	V.06	-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	V.07	3,655,246,000	3,575,246,000
7. Long-term provision for doubtful debts (*)	219		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>32,689,750,345,916</b>	<b>36,712,726,640,785</b>
1. Tangible fixed assets	221	V.08	32,101,302,190,341	36,123,269,979,274
– Cost	222		112,056,092,243,848	111,661,765,114,026
– Accumulated depreciation (*)	223		(79,954,790,053,507)	(75,538,495,134,752)
2. Finance lease fixed assets	224	V.09	-	-
– Cost	225		-	-
– Accumulated depreciation (*)	226		-	-
3. Intangible assets	227	V.10	588,448,155,575	589,456,661,511
– Cost	228		664,153,079,237	650,457,395,408
– Accumulated amortization (*)	229		(75,704,923,662)	(61,000,733,897)
<b>III. Investment properties</b>	<b>230</b>	<b>V.12</b>	<b>-</b>	<b>-</b>
– Cost	231		-	-
– Accumulated depreciation (*)	232		-	-



<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>598,317,092,985</b>	<b>21,794,894,425</b>
1. Long-term work in progress	241		-	-
2. Construction in progress	242		598,317,092,985	21,794,894,425
<b>V. Long-term financial investments</b>	<b>250</b>		<b>1,612,067,776,438</b>	<b>1,611,103,753,392</b>
1. Investments in subsidiaries	251		551,689,970,000	551,689,970,000
2. Investments in joint ventures and associates	252		883,219,360,850	883,219,360,850
3. Investments in equity of other entities	253	V.13	177,158,445,588	177,158,445,588
4. Provision for impairment of long-term financial investments (*)	254		-	(964,023,046)
5. Held-to-maturity investments	255		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>2,192,837,941,809</b>	<b>2,124,853,000,478</b>
1. Long-term prepaid expenses	261	V.14	254,654,199,948	254,286,171,375
2. Deferred income tax assets	262	V.21	-	-
3. Long-term spare parts, supplies and equipment	263		1,938,183,741,861	1,870,566,829,103
4. Other long-term assets	268		-	-
5. Goodwill	269		-	-
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>52,916,977,163,331</b>	<b>56,504,183,618,229</b>

Items	Codes	Notes	Closing balance	Opening balance
1	2	3	4	5
<b>A – LIABILITIES (300 = 310 + 330)</b>	<b>300</b>		<b>40,037,165,945,859</b>	<b>42,644,565,623,957</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>12,721,248,769,850</b>	<b>11,201,122,924,493</b>
1. Short-term trade payables	311		5,340,894,044,659	3,965,390,292,699
2. Short-term advances from customers	312		-	1,643,320
3. Taxes and amounts payable to the State budget	313	V.16	100,543,258,739	83,292,681,112
4. Payables to employees	314		465,826,752,072	377,603,295,548
5. Short-term accrued expenses	315	V.17	441,493,787,616	215,365,705,774
6. Short-term intercompany payables	316		-	-
7. Payables under schedule of construction contract	317		-	-
8. Short-term unearned revenue	318		42,103,614,540	42,107,962,265



9. Other short-term payables	319	V.18	561,456,246,054	876,619,719,012
10. Short-term loans and obligations under finance leases	320		5,316,623,376,139	5,236,137,198,891
11. Provision for short term payables	321		-	-
12. Bonus and welfare fund	322		452,307,690,031	404,604,425,872
13. Price stabilization fund	323		-	-
14. Purchase and resale of government bonds	324		-	-
<b>II. Long-term liabilities</b>	<b>330</b>		<b>27,315,917,176,009</b>	<b>31,443,442,699,464</b>
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Intercompany payables on working capital	334		-	-
5. Long-term intercompany payables	335		-	-
6. Long-term unearned revenue	336		873,284,205,371	914,511,753,335
7. Other long-term payables	337		174,529,373	109,785,989
8. Long-term loans and obligations under finance leases	338		26,442,458,441,265	30,528,821,160,140
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred income tax payables	341	V.21	-	-
12. Provision for long term payables	342		-	-
13. Science and technology development fund	343		-	-
<b>B – EQUITY (400 = 410 + 430)</b>	<b>400</b>		<b>12,879,811,217,472</b>	<b>13,859,617,994,272</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>V.22</b>	<b>12,879,811,217,472</b>	<b>13,859,617,994,272</b>
1. Owner's capital	411		11,234,680,460,000	11,234,680,460,000
- Contributed capital	411a		11,234,680,460,000	11,234,680,460,000
- Ordinary shares with voting rights	411b		-	-
- Preference shares	411c		-	-
2. Share premium	412		-	-

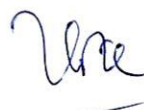
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		-	-
5. Treasury shares (*)	415		-	-
6. Revaluation differences on asset	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		1,064,479,593,128	813,107,981,842
9. Enterprise reorganization assistance fund	419		-	-
10. Other equity funds	420		-	-
11. Undistributed profit after tax	421		580,651,164,344	1,811,829,552,430
- Undistributed profit after tax brought forward	421a		1,042,266,019,134	1,334,911,877,231
- Undistributed profit after tax for the current period	421b		(461,614,854,790)	476,917,675,199
12. Capital expenditure funds	422		-	-
13. Non-controlling interest	429		-	-
<b>II. Funding and other funds</b>	<b>430</b>		-	-
1. Funding sources	431	V.23	-	-
2. Funds used for fixed asset acquisitions	432		-	-
<b>TOTAL RESOURCES (440= 300 + 400)</b>	<b>440</b>		<b>52,916,977,163,331</b>	<b>56,504,183,618,229</b>

**Preparer**  
(Signature and full name)



**Tran Nguyen Khanh Linh**

**Chief Accountant**  
(Signature and full name)



**Vu Phuong Thao**

*Ho Chi Minh City, 23 January 2025*  
**On behalf of the Board of Management**  
(Signature and full name)



**Nguyen Thi Thanh Huong**  
**VICE-PRESIDENT**



# INCOME STATEMENT

Quarter 4 2024

Items	Codes	Notes	Quarter 4		Cumulatively from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Gross revenue from goods sold and services rendered	1	VI.25	11,013,842,002,874	9,574,574,132,307	39,160,141,404,209	44,141,709,641,505
2. Revenue deductions	2		-	-	-	-
<b>3. Net revenue from goods sold and services rendered (10 = 01 – 02)</b>	<b>10</b>		<b>11,013,842,002,874</b>	<b>9,574,574,132,307</b>	<b>39,160,141,404,209</b>	<b>44,141,709,641,505</b>
4. Cost of sales	11	VI.27	10,022,433,155,619	9,103,735,705,676	36,211,476,692,085	39,680,968,319,994
<b>5. Gross profit from goods sold and services rendered (20 = 10 - 11)</b>	<b>20</b>		<b>991,408,847,255</b>	<b>470,838,426,631</b>	<b>2,948,664,712,124</b>	<b>4,460,741,321,511</b>
6. Financial income	21	VI.26	165,756,863,145	322,581,010,345	491,672,516,139	833,730,175,357
7. Financial expenses	22	VI.28	1,306,179,297,285	664,612,771,414	3,600,591,677,257	3,324,357,301,906
In which: Interest expense	23		513,775,677,763	619,108,162,974	2,254,857,116,257	2,460,409,235,410
8. Sharing profit from associates	24		-	-	-	-
9. Selling expenses	25		-	-	-	-
10. General and administration expenses	26		284,762,897,098	210,666,605,989	626,044,651,932	582,549,858,947
<b>11. Operating profit { 30=20+ (21-22)+24-(25+26)}</b>	<b>30</b>		<b>(433,776,483,983)</b>	<b>(81,859,940,427)</b>	<b>(786,299,100,926)</b>	<b>1,387,564,336,015</b>
12. Other income	31		1,460,378,669	(14,551,009,192)	14,361,090,421	6,373,738,744
13. Other expenses	32		28,084,910,329	(3,302,185,580)	34,185,956,642	15,411,518,502
<b>14. Other profits ( 40= 31-32)</b>	<b>40</b>		<b>(26,624,531,660)</b>	<b>(11,248,823,612)</b>	<b>(19,824,866,221)</b>	<b>(9,037,779,758)</b>
<b>15. Accounting profit before tax ( 50 = 30 + 40)</b>	<b>50</b>		<b>(460,401,015,643)</b>	<b>(93,108,764,039)</b>	<b>(806,123,967,147)</b>	<b>1,378,526,556,257</b>
16. Current corporate income tax expense	51	VI.40	1,213,839,147	(75,302,661,500)	5,053,363,687	153,379,162,422
17. Deferred corporate income tax expenses	52	VI.40	-	-	-	-
<b>18. Net profit after corporate income tax ( 60 = 50 – 51 – 52 )</b>	<b>60</b>		<b>(461,614,854,790)</b>	<b>(17,806,102,539)</b>	<b>(811,177,330,834)</b>	<b>1,225,147,393,835</b>
19. The parent company's net profit after tax	61		(461,614,854,790)	(17,806,102,539)	(811,177,330,834)	1,225,147,393,835
20. The non-controlling shareholders' net profit after tax	62		-	-	-	-
21. Basic earnings per share (*)	70					
22. Diluted earnings per share (*)	71					

Ho Chi Minh City, 23 January 2025

Preparer  
(Signature and full name)



Tran Nguyen Khanh Linh

Chief Accountant  
(Signature and full name)



Vu Phuong Thao

On behalf of the Board of Management  
(Signature and full name)


  
**Nguyen Thi Thanh Huong**  
**VICE-PRESIDENT**



## CASH FLOW STATEMENT

(Indirect method)

Quarter 4 2024

Items	Codes	Cumulatively from the beginning of the year to the end of this quarter	
		Current year	Previous year
<b>I. Cash flows from operating activities</b>			
<b>1. Profit before tax</b>	<b>1</b>	<b>(806,123,967,147)</b>	<b>1,378,526,556,257</b>
<b>2. Adjustments for</b>			
- Depreciation and amortization of fixed assets	2	4,437,019,490,738	4,450,731,475,050
- Provisions	3	(705,243,498)	(6,729,265,547)
- Foreign exchange losses/(gains) arising from translating foreign currency items	4	1,140,181,839,590	845,897,650,333
- (Gains)/losses from investing activities	5	(453,874,889,121)	(792,492,282,514)
- Interest expense	6	2,254,857,116,257	2,460,409,235,410
- Other adjustments	7	-	-
<b>3. Operating profit before changes in working capital</b>	<b>8</b>	<b>6,571,354,346,819</b>	<b>8,336,343,368,989</b>
- Changes in receivables	9	(8,080,519,527,206)	(8,358,363,897,956)
- Changes in inventories	10	667,224,700,583	(1,030,425,731,439)
- Changes in payables	11	1,410,148,474,448	114,203,435,458
- Changes in prepaid expenses	12	(1,692,804,612)	25,779,935,617
- Changes in trading securities	13	-	-
- Interest paid	14	(68,295,357,639)	(129,616,884,031)
- Corporate income tax paid	15	(15,731,352,982)	(441,941,628,286)
- Other cash inflows	16	10,400,000	2,980,000
- Other cash outflows	17	(131,889,743,180)	(91,423,217,530)
<b>Net cash flows from operating activities</b>	<b>20</b>	<b>350,609,136,231</b>	<b>(1,575,441,639,178)</b>



## NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 4 2024

### I. Characteristics of operation of enterprises

- 1 Form of ownership
- 2 Business field
- 3 Principal activities

Joint Stock Company

Industrial manufacturing

The principal activities of the Company are to produce and trade electricity; provide operation and maintenance management, overhaul, renovation, upgrade of electrical equipment; and electrical constructions. In addition, the Company also operates in science, technology, research and development, and training to serve its principal activities.

- 4 Normal production and business cycle
- 5 Characteristics of operation of enterprises in the fiscal year that affect the financial statements.
- 6 Structure of enterprises

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

- List of subsidiaries: Ba Ria Thermal Power Joint Stock Company, Ninh Binh Thermal Power Joint Stock Company.
  - List of associated companies and joint ventures: Thac Ba Hydropower Joint Stock Company, Vinh Son - Song Dinh Hydropower Joint Stock Company, Se San 3A Power Investment and Development JSC.
  - Equity investments in other entities: Petro Vietnam Power Nhon Trach 2 Joint Stock Company, Viet Lao Power Joint Stock Company, GE PMTP Power Service Limited Liability Company.
  - List of dependent accounting members:  
Vinh Tan Thermal Power Project Management Board, Thermal Power 1 Project Management Board, Thai Binh Thermal Power Project Management Board.  
Phu My Thermal Power Company, Mong Duong Thermal Power Company, Vinh Tan Thermal Power Company, Buon Kuop Hydropower Company, EVNGENCO3 Power Service Company.
- 7 Declaration of information comparability in financial statements: Comparable.

### II. Accounting period, currency used in accounting

1. Annual accounting period: Begins on 1 January and ends on 31 December.
2. Currency used in accounting: Vietnam Dong (VND)

In case there is a change in the accounting currency compared to the previous year, clearly explain the reason and impact of the change.

### III. Standards and applicable accounting policy

1. Applicable accounting policy: According to Circular 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance guiding the enterprise accounting regime and Document No. 12227/BTC-CDKTT dated 3 September 2015 of the Ministry of Finance approving the revised and supplemented accounting regime applicable to Vietnam Electricity Group and relevant legal documents and regulations relating to financial reporting.
2. Declaration of compliance with accounting standards and accounting policy: Financial statements are prepared and presented in accordance with Vietnamese Accounting Standards and Accounting Regime.



#### IV. Accounting policies applied

- 1 The principle of converting financial statements prepared in foreign currencies into Vietnam 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 rate applied in accounting According to economic transactions arising and prescribed accounting regime.
- 3 The principles for determining the actual interest rate (also called the effective interest rate) are used to discount cash flows.
- 4 Principles for recording cash and cash equivalents Accounting principles for financial investments
- 5 Accounting principles for financial investments
  - a) Trading securities;
  - b) Investments held to maturity;
  - c) Loans;
  - d) Investments in subsidiaries, associated companies and joint ventures;
  - d) Investments in capital instruments of other units;
  - e) Accounting methods for other transactions relating to financial investments.
- 6 Accounting principles for debts receivable
- 7 Principles of inventory recognition:
  - Principles of inventory recognition; At the historical cost
  - Inventory valuation method; Weighted average
  - Inventory accounting method; Perpetual inventory
  - Methods for making provisions against the devaluation of inventories. Where the cost of inventories is higher than the net realizable value.
- 8 Principles of accounting and depreciation fixed assets, financial lease fixed assets, investment real property. Recorded at historical cost and depreciated using the straight-line method.
- 9 Accounting principles for business cooperation contract.
- 10 Accounting principles of deferred corporate income tax.
- 11 Accounting principles for prepaid expenses Prepaid expenses are allocated gradually into the cost of production and business, including: tools and equipment, property insurance cost,...
- 12 Accounting principles for liabilities
- 13 Principle for recording loans and finance lease liabilities
- 14 Principles of recognition and capitalization of borrowing costs
- 15 Principles of recording accrued expenses
- 16 Principles and methods of recording provisions payable
- 17 Principles for recording unearned revenues
- 18 Principle of recording convertible bonds
- 19 Principle for recording equity
  - Principles for recording owner's capital contribution, share premium, convertible bond options, and other owners' capital.
  - Principles for recording asset revaluation differences
  - Principles of recording exchange rate differences
  - Principles of recording undistributed profits
- 20 Principle and method of recording revenues
  - Revenue from sales

According to the difference between accounting and payment.  
Revenue – Expenses – Corporate income tax

- Revenue from rendering of services
- Revenue from financial activities
- Revenue from construction contracts
- Other income

21 Accounting principles of revenue deductions

22 Accounting principles for the cost of goods sold

23 Accounting principles for financial costs

24 Accounting principles for selling expenses and administrative expenses.

25 Principle and method of recording current enterprise income tax, deferred enterprise income tax expense.

26 Principles and other accounting methods

According to actual financial expenses incurred during the period (not offset against financial income)

Corporate income tax expense is recorded at taxable income multiplied by the corporate income tax rate of 20%.

#### V. Accounting policies applied (In case enterprises do not meet the assumption of continuous operation)

1 Are long-term assets and long-term liabilities reclassified as current?

2 Principles for valuation of each type of asset and liability (according to net realizable value, recoverable value, fair value, current value, current price)

3 Principles of financial settlement for:

- Provision
- Asset revaluation difference and exchange rate difference (still reflected on the Balance Sheet – if any)

#### VI. Additional information for items presented in the Balance Sheet

Unit: VND

01 - Cash	Closing balance	Opening balance
- Cash on hand	811,657,045	2,222,732,685
- Bank demand deposits	353,723,417,298	374,346,210,664
- Cash in transit	-	-
- Cash equivalents	150,000,000,000	-
Total	504,535,074,343	376,568,943,349

02 - Financial investments	Closing balance			Opening balance		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
a) Trading securities						
- Total stock value						
- Total bond value						

- Other investments						
Reason for change in each investment, type of stock or bond:						
- About quantity						
- About value						

	Closing balance		Opening balance	
	Historical cost	Book value	Historical cost	Book value
b) Held-to-maturity financial investments	2,680,000,000,000	2,680,000,000,000	2,680,000,000,000	2,680,000,000,000
b1) Short term	2,680,000,000,000	2,680,000,000,000	2,680,000,000,000	2,680,000,000,000
- Term deposits	2,680,000,000,000	2,680,000,000,000	2,680,000,000,000	2,680,000,000,000
- Bonds				
- Other				
b2) Long term				
- Term deposits				
- Bonds				
- Other				

	Closing balance			Opening balance		
	Historical cost	Provision	Fair value	Historical cost	Provision	Fair value
c) Investments in other entities	1,612,067,776,438	-		1,612,067,776,438	(964,023,046)	
- Investments in subsidiaries	551,689,970,000			551,689,970,000	-	
Ba Ria Thermal Power Joint Stock Company	481,235,570,000	-	577,482,684,000	481,235,570,000	-	765,164,556,300
Ninh Binh Thermal Power Joint Stock Company	70,454,400,000	-	92,999,808,000	70,454,400,000	-	100,749,792,000
- Investments in associates	883,219,360,850	-		883,219,360,850	-	
Vinh Son - Song Dinh Hydropower Joint Stock Company	608,719,360,850	-	3,544,187,705,900	608,719,360,850	-	3,233,800,595,200
Thac Ba Hydropower Joint Stock Company	190,500,000,000	-	800,100,000,000	190,500,000,000	-	723,900,000,000
Se San 3A Power Investment and Development Joint Stock Company	84,000,000,000	-	(*)	84,000,000,000	-	(*)
- Investments in other entities	177,158,445,588	-		177,158,445,588	(964,023,046)	
Petro Vietnam Power Nhon Trach 2 Joint Stock Company	83,094,784,000	-	149,204,224,000	83,094,784,000	-	174,487,040,000
GE PMTP Power Service Limited Liability Company	74,463,661,588	-	(*)	74,463,661,588	(964,023,046)	(*)
Viet Lao Power Joint Stock Company	19,600,000,000	-	(*)	19,600,000,000	-	(*)

(\*) The Company had not determined the fair value of these investments to disclose on the financial statements because these investments are not listed on the stock market. The fair value of these investments may be different from the carrying amount.



03 - Trade receivables	Closing balance	Opening balance
a) Short-term trade receivables	9,272,875,076,380	8,836,720,178,592
Electric Power Trading Company	9,031,533,913,629	8,533,571,350,954
Others	241,341,162,751	303,148,827,638
b) Long-term trade receivables		
c) Related parties		

04 - Other receivables	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a) Short-term	690,159,760,654	(233,586,310)	728,911,646,309	-
- Receivables from equitization	-		-	
- Receivable from dividends and profits distributed	45,616,524,500		258,698,454,360	
- Receivables from employees	-		-	
- Collateral & deposit	131,000,000		125,000,000	
- Lending	67,966,368,944		67,966,368,944	
- Payment on behalf				
- Others	576,445,867,210	(233,586,310)	402,121,823,005	
b) Long-term	3,655,246,000	-	3,575,246,000	-
- Receivables from equitization	-		-	
- Receivable from dividends and profits distributed	-		-	
- Receivables from employees	-		-	
- Collateral & deposit	3,655,246,000		3,575,246,000	
- Lending	-		-	
- Payment on behalf	-		-	
- Others	-		-	
Total	693,815,006,654	(233,586,310)	732,486,892,309	-

05 - Shortage of assets awaiting resolution	Closing balance		Opening balance	
	Quantity	Value	Quantity	Value
a) Cash				
b) Inventory				

c) Fixed assets				
d) Other assets				
- Receivables from employees				
- Collateral & deposit				
- Lending				
- Payment on behalf				
- Others				
Total				

06 - Bad debts	Closing balance			Opening balance		
Items	Historical cost	Recoverable value	Debtor	Historical cost	Recoverable value	Debtor
Total value of receivables, lending that is overdue or not overdue but unlikely to be recovered (including details of overdue term and amount by entities if the receivables of that entity account for 10% or more of the total overdue debt).						
Information on fines, interest receivable on late payment... arising from overdue						
Recoverability of overdue debts						
Total						

07 - Inventory	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
- Goods in transit	37,046,193,491	-	96,822,955,154	-
- Raw materials	1,916,932,122,254	(54,018,835)	2,574,201,008,731	(28,825,597)
- Tools and supplies	120,127,080,025	-	138,802,664,982	-
- Work in progress	45,811,141,707	-	44,931,521,951	-
- Finished goods	-	-	-	-
- Merchandise goods	-	-	-	-
- Outward goods on consignment	-	-	-	-
- Goods in bonded warehouse	-	-	-	-
Total	2,119,916,537,477	(54,018,835)	2,854,758,150,818	(28,825,597)

- Value of unused or degraded inventories which are unsold at the end of the fiscal year, reasons and resolutions for unused or degraded inventories.				
- Value of inventories put up as collateral to ensure liabilities at the end of the period.				
- Reasons for appropriate or revert allowances for a decline in value of inventories.				

08 - Long-term assets in progress	Closing balance		Opening balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
a) Work in progress				
Total				
b) Construction in progress				
- Purchase	150,716,288,569		16,388,457,300	
- Capital construction investment	36,254,570,541		1,500,552,247	
- Overhauls of fixed asset	411,346,233,875		3,905,884,878	
Total	598,317,092,985		21,794,894,425	

#### 09 - Increase or decrease in tangible fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Office equipment	Perennial trees, working and producing animals	Other tangible fixed assets	Total
Historical cost							
Opening balance	20,526,212,792,537	84,030,318,313,003	6,737,610,817,019	328,964,153,344	37,989,759,320	669,278,803	111,661,765,114,026
- Purchase during the year	123,006,048	305,098,538,619	25,358,768,509	34,588,673,278	-	-	365,168,986,454
- Finished capital investment	1,974,574,344	35,256,256	-	-	-	-	2,009,830,600
- Other increases	3,978,461,323	45,584,527,887	436,545,542	20,680,093,940	-	-	70,679,628,692
- Transfer to investment properties	-	-	-	-	-	-	-
- Liquidation or transfer	-	3,568,236,679	731,528,756	1,021,581,697	-	-	5,321,347,132
- Other decreases	-	16,182,145,894	3,680	21,954,955,582	-	72,863,636	38,209,968,792
Closing balance	20,532,288,834,252	84,361,286,253,192	6,762,674,598,634	361,256,383,283	37,989,759,320	596,415,167	112,056,092,243,848
Accumulated depreciation							
Opening balance	9,691,471,542,878	61,140,625,220,887	4,468,134,407,754	216,439,885,066	21,623,492,581	200,585,586	75,538,495,134,752
- Charge for the year	694,797,025,304	3,366,054,661,580	312,400,286,722	45,390,454,864	4,785,280,212	47,641,512	4,423,475,350,194
- Other increases	930,976,091	1,793,914,245	-	18,675,266,717	-	-	21,400,157,053



- Transfer to investment properties	-	-	-	-	-	-	-
- Liquidation or transfer	-	3,568,236,679	731,528,756	1,021,581,697	-	-	5,321,347,132
- Other decreases	-	1,730,485,196	-	21,455,892,528	-	72,863,636	23,259,241,360
Closing balance	10,387,199,544,273	64,503,175,074,837	4,779,803,165,720	258,028,132,422	26,408,772,793	175,363,462	79,954,790,053,507
Residual value							
- At the beginning of period	10,834,741,249,659	22,889,693,092,116	2,269,476,409,265	112,524,268,278	16,366,266,739	468,693,217	36,123,269,979,274
- At the end of period	10,145,089,289,979	19,858,111,178,355	1,982,871,432,914	103,228,250,861	11,580,986,527	421,051,705	32,101,302,190,341

* Closing residual value of tangible fixed asset put up as collateral for loans:	
* Historical cost of fully depreciated fixed assets but still in use at the end of the period:	35,424,156,438,827
* Historical cost of fixed assets at the end of the fiscal year awaiting liquidation:	
* Future contracts of purchase or sale of great value tangible fixed assets:	
* Other changes in tangible fixed assets:	

#### 10 - Increase or decrease in intangible fixed assets

Item	Land use rights	Copyrights	Patents	Trademarks and brand name	Computer software	Licenses and franchises	Other intangible fixed assets	Total
Historical cost								
Opening balance	546,131,234,745	-	17,418,486,148	-	71,361,692,172	-	15,545,982,343	650,457,395,408
- Purchase during the year	-	-	-	-	2,398,383,952	-	11,434,500,000	13,832,883,952
- Acquisitions from internal enterprise	-	-	-	-	-	-	-	-
- Increase due to business combination	-	-	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-	-	-
- Liquidation or transfer	-	-	-	-	-	-	-	-
- Other decreases	-	-	-	-	137,200,123	-	-	137,200,123
Closing balance	546,131,234,745	-	17,418,486,148	-	73,622,876,001	-	26,980,482,343	664,153,079,237
Accumulated amortization								
Opening balance	6,941,689,702	-	14,485,973,501	-	36,589,369,051	-	2,983,701,643	61,000,733,897
- Charge for the year	1,041,018,444	-	2,793,618,375	-	9,054,651,530	-	1,912,252,591	14,801,540,940
- Other increases	-	-	-	-	-	-	-	-

- Liquidation or transfer	-	-	-	-	-	-	-	-
- Other decreases	-	-	-	-	97,351,175	-	-	97,351,175
Closing balance	7,982,708,146	-	17,279,591,876	-	45,546,669,406	-	4,895,954,234	75,704,923,662
Residual value								
- At the beginning of period	539,189,545,043	-	2,932,512,647	-	34,772,323,121	-	12,562,280,700	589,456,661,511
- At the end of period	538,148,526,599	-	138,894,272	-	28,076,206,595	-	22,084,528,109	588,448,155,575

* Historical cost of fully amortized fixed assets but still in use at the end of the period:	29,336,515,372
--	----------------

#### 11 - Increase or decrease in finance lease fixed assets

Item	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Office equipment	Other tangible fixed assets	Intangible fixed assets	Total
Historical cost							
Opening balance							
- Finance lease during the year							
- Other increases							
- Repurchase of finance lease fixed assets							
- Return of finance lease fixed assets							
- Other decreases							
Closing balance							
Accumulated depreciation							
Opening balance							
- Charge for the year							
- Other increases							
- Repurchase of finance lease fixed assets							
- Return of finance lease fixed assets							
- Other decreases							
Closing balance							
Residual value							
- At the beginning of period							
- At the end of period							

**12 - Increase or decrease in investment properties**

Item	Closing balance	Opening balance
a) Investment properties for lease		
Historical cost		
- Land use rights		
- Housing		
- Housing and land use rights		
- Infrastructure		
Accumulated depreciation		
- Land use rights		
- Housing		
- Housing and land use rights		
- Infrastructure		
Residual value		
- Land use rights		
- Housing		
- Housing and land use rights		
- Infrastructure		
b) Property held for capital appreciation		
Historical cost		
- Land use rights		
- Housing		
- Housing and land use rights		
- Infrastructure		
Losses due to devaluation of		
- Land use rights		
- Housing		
- Housing and land use rights		
- Infrastructure		
Residual value		
- Land use rights		
- Housing		
- Housing and land use rights		
- Infrastructure		



	Closing balance	Opening balance
- Closing residual value of investment properties put up as collateral for loans		
- Historical cost of fully depreciated fixed asset held for lease or capital appreciation		
- Description of figures and other explanations		

### 13 - Prepaid expenses

Item	Closing balance	Opening balance
a) Short-term	22,878,603,555	21,553,827,516
- Prepaid expenses incurred from fixed asset operating lease	-	-
- Tools and supplies	5,859,162	13,526,167
- Borrowing expenses	-	-
- Other items (great value in details if any)	22,872,744,393	21,540,301,349
b) Long-term	254,654,199,948	254,286,171,375
- Enterprise establishment expenses	-	-
- Insurance premiums	1,463,697	11,702,533
- Other items (great value in details if any)	254,652,736,251	254,274,468,842
Total	277,532,803,503	275,839,998,891

### 14 - Other assets

Khoản mục	Closing balance	Opening balance
a) Short-term		
b) Long-term		
Total		

15 - Borrowings and finance lease liabilities	Closing balance		Increase during the period	Decrease during the period	Opening balance	
	Value	Able-to-pay amount			Value	Able-to-pay amount
a) Short-term borrowings	5,316,623,376,139		6,828,774,448,473	6,748,288,271,225	5,236,137,198,891	
b) Long-term borrowings	26,442,458,441,265		5,282,478,517,896	9,368,841,236,771	30,528,821,160,140	
Total	31,759,081,817,404		12,111,252,966,369	16,117,129,507,996	35,764,958,359,031	

	Current year			Previous year		
	Total payment of finance lease liabilities	Payment of interest	Payment of principal	Total payment of finance lease liabilities	Payment of interest	Payment of principal
c) Finance lease liabilities						
Within one year						
In the second to fifth year inclusive						
After five years						

	Closing balance		Opening balance	
	Principal	Interest	Principal	Interest
d) Overdue borrowings and finance lease liabilities				
- Borrowings				
- Finance lease liabilities				
Total				
- Reasons for non-payment				

d) Detailed description of borrowings and finance lease liabilities for related parties.

16 - Trade payables	Closing balance		Opening balance	
	Value	Able-to-pay amount	Value	Able-to-pay amount
a) Short-term trade payables	5,340,894,044,659		3,965,390,292,699	
Vietnam National Coal - Mineral Industries Holding Corporation Limited	1,656,374,578,479		1,017,969,878,853	
Petro Vietnam Gas South East Transmission Company	2,383,388,637,814		1,903,565,681,722	
Dong Bac Corporation	689,999,977,381		256,422,325,855	
Others	611,130,850,985		787,432,406,269	
b) Long-term trade payables				
c) Overdue debts				
d) Trade payables to related parties				

17 - Taxes and other payables to the State	Opening balance	Payable during the period	Payment during period	Closing balance
a) Payables				
- Value added tax	13,359,342,437	214,974,990,070	204,692,644,382	23,641,688,125
- Special sales tax	-	-	-	-
- Export and Import tax	-	58,911,815,065	58,911,815,065	-
- Corporate income tax	669,871,387	16,067,268,499	15,731,352,982	1,005,786,904
- Personal income tax	2,761,668,381	40,639,246,164	36,611,609,872	6,789,304,673
- Natural resource taxes	28,788,397,106	353,013,726,966	348,305,432,575	33,496,691,497
- Land tax	-	13,434,866,851	13,434,866,851	-
- Other taxes	269,763,045	21,466,925,042	21,624,948,000	111,740,087
- Fees and other charges	37,443,638,756	151,812,685,310	153,758,276,613	35,498,047,453
Total	83,292,681,112	870,321,523,967	853,070,946,340	100,543,258,739
b) Receivables				
- Value added tax	8,255,137,460	6,711,278,663	-	1,543,858,797
- Special sales tax	-	-	-	-
- Export and Import tax	-	-	-	-
- Corporate income tax	58,723,451,085	(11,013,904,812)	-	69,737,355,897
- Personal income tax	2,164,412,270	1,450,269,970	-	714,142,300
- Natural resource taxes	-	-	-	-
- Land tax	3,748,525,219	3,353,252,384	-	395,272,835
- Other taxes	-	-	-	-
- Fees and other charges	-	-	-	-
Total	72,891,526,034	500,896,205	-	72,390,629,829

18 - Accrued expenses	Closing balance	Opening balance
a) Short-term	441,493,787,616	215,365,705,774
- Accruing into expenses incurred from annual leave salary	-	-
- Expenses incurred from suspension of business	-	-
- Accrued expenses incurred from a provisional determination of costs of sold goods or held-for-sale properties	-	-
- Other accrued expenses	441,493,787,616	215,365,705,774



b) Long-term		
- Interests		
- Other items (in details)		
Total	441,493,787,616	215,365,705,774

19 - Other payables	Closing balance	Opening balance
a) Short-term	561,456,246,054	876,619,719,012
- Surplus of assets awaiting resolution	-	-
- Trade union fees	-	5,487,051
- Social insurance	9,300,000,000	1,892,100
- Health insurance	-	333,900
- Unemployment insurance	-	148,400
- Payables on equitization	29,428,264,877	29,428,264,877
- Short-term deposits	2,253,327,453	2,947,412,821
- Dividends or profits payables	404,667,136	8,717,706,402
- Other payables	520,069,986,588	835,518,473,461
b) Long-term	174,529,373	109,785,989
- Long-term deposits	174,529,373	109,785,989
- Other payables	-	-
Total	561,630,775,427	876,729,505,001

20 - Unearned revenues	Closing balance	Opening balance
a) Short-term		
- Revenue received in advance	42,103,614,540	42,107,962,265
- Revenues from traditional client programs		
- Other unearned revenues		
Total	42,103,614,540	42,107,962,265

b) Long-term		
- Revenue received in advance	873,284,205,371	914,511,753,335
- Revenues from traditional client programs		
- Other unearned revenues		
Total	873,284,205,371	914,511,753,335

	Closing balance	Opening balance	Reason
c) Possibility of non-performance of contract with clients (each item in detail, reasons for non-performance).			

## 21 - Bonds issued

21.1. Common bonds	Closing balance			Opening balance		
	Value	Interest	Term	Value	Interest	Term
a) Bonds issued						
- Bonds issued according to par value						
- Bonds issued at a discount						
- Bonds issued at premium						
Total						
b) Detailed description of bonds held by related parties (each type of bonds in details)						
21.2. Convertible bonds						

## 22. Preference shares classified as liabilities

<ul style="list-style-type: none"> <li>- Par value;</li> <li>- Entities entitled to preference shares (steering committee, officers, employees, or other entities);</li> <li>- Repurchase term (time, repurchase prices, other basis terms in the issuance contract);</li> <li>- Value of preference shares repurchased during the period;</li> <li>- Other descriptions</li> </ul>
---

<b>23. Provisions</b>	<b>Closing balance</b>	<b>Opening balance</b>
a Short-term		
- Provisions for product warranty	-	-
- Provision for construction warranty	-	-
- Provision for enterprise restructuring	-	-
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses,...)	-	-
Total	-	-
b Long-term		
- Provisions for product warranty	-	-
- Provision for construction warranty	-	-
- Provision for enterprise restructuring	-	-
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses,...)	-	-
Total	-	-

<b>24. Deferred income tax assets and deferred income tax payables</b>	<b>Closing balance</b>	<b>Opening balance</b>
a Deferred income tax assets		
- Corporate income tax rates used for determination of value of deferred income tax assets		
- Deferred income tax assets related to deductible temporary differences		
- Deferred income tax assets related to unused taxable losses		
- Deferred income tax assets related to unused taxable incentives		
- Amount offset against deferred income tax payable		
b Deferred income tax payables		
- Corporate income tax rates used for determination of value of deferred income tax payables		
- Deferred income tax payables arising from taxable temporary differences		
- Amount offset against deferred income tax assets		



## 25. Owner's equity

Unit: VND

## a. Comparison table of owner's equity fluctuations

	Contributed capital	Share premium	Conversion options on convertible bonds	Other capital	Revaluation differences on asset	Foreign exchange differences	Undistributed profits after tax and funds	Capital expenditure funds	Enterprise reorganization assistance fund	Treasury stocks	Other equity funds	Investment and development fund	Total
Previous opening balance	11,234,680,460,000	-	-	-	-	-	3,150,916,863,526	-	-	-	-	1,111,114,022,025	15,496,711,345,551
- Capital increase in previous year	-	-	-	-	-	-	-	-	-	-	-	-	-
- Profits in previous year	-	-	-	-	-	-	1,225,147,393,835	-	-	-	-	-	1,225,147,393,835
- Other increases	-	-	-	-	-	-	293,131,713,740	-	-	-	-	-	293,131,713,740
- Capital decrease in previous year	-	-	-	-	-	-	-	-	-	-	-	293,131,713,740	293,131,713,740
- Losses in previous year	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other decreases	-	-	-	-	-	-	2,857,366,418,671	-	-	-	-	4,874,326,443	2,862,240,745,114
Current opening balance	11,234,680,460,000	-	-	-	-	-	1,811,829,552,430	-	-	-	-	813,107,981,842	13,859,617,994,272
- Capital increase in current year	-	-	-	-	-	-	-	-	-	-	-	-	-
- Profits in current year	-	-	-	-	-	-	-	-	-	-	-	-	-
- Other increases	-	-	-	-	-	-	-	-	-	-	-	251,371,611,286	251,371,611,286
- Capital decrease in current year	-	-	-	-	-	-	-	-	-	-	-	-	-
- Losses in current year	-	-	-	-	-	-	811,177,330,834	-	-	-	-	-	811,177,330,834
- Other decreases	-	-	-	-	-	-	420,001,057,252	-	-	-	-	-	420,001,057,252
Current closing balance	11,234,680,460,000	-	-	-	-	-	580,651,164,344	-	-	-	-	1,064,479,593,128	12,879,811,217,472

<b>b) Contributed capital</b>	<b>Closing balance</b>	<b>Opening balance</b>
- Contributed capital of parent company (for subsidiaries)	11,144,229,940,000	11,144,229,940,000
- Contributed capital of other entities	90,450,520,000	90,450,520,000
- Number of treasury shares		
Total	11,234,680,460,000	11,234,680,460,000

<b>c) Capital transactions with owners and distribution of dividends or profits</b>	<b>Closing balance</b>	<b>Opening balance</b>
- Owner's invested equity		
+ Opening capital	11,234,680,460,000	11,234,680,460,000
+ Increase in capital during the period		
+ Decrease in capital during the period		
+ Closing capital	11,234,680,460,000	11,234,680,460,000
- Dividends or distributed profits		

<b>d) Shares</b>	<b>Closing balance</b>	<b>Opening balance</b>
- Number of shares registered for issuance	1,123,468,046	1,123,468,046
- Number of shares sold to public market	1,123,468,046	1,123,468,046
+ Common shares	1,123,468,046	1,123,468,046
+ Preference shares (type of shares classified as owner's equity)		
- Number of shares repurchased (treasury shares)		
+ Common shares		
+ Preference shares (type of shares classified as owner's equity)		
- Number of shares outstanding	1,123,468,046	1,123,468,046
+ Common shares	1,123,468,046	1,123,468,046
+ Preference shares (type of shares classified as owner's equity)		
* Par value of shares outstanding:	10,000	10,000

<b>d) Dividends</b>	<b>Value</b>
- Declared dividends after the fiscal year-end:	
+ Declared dividends on common shares	
+ Declared dividends on preference shares	
- Dividends on accumulated preference shares are not recorded	

e) Funds of enterprises	Closing balance	Opening balance
- Investment and development fund	1,064,479,593,128	813,107,981,842
- Enterprise reorganization assistance fund	-	-
- Other equity funds	-	-

26. Revaluation differences on asset	Current year	Previous year
Reasons for changes in opening and closing balance (what cases in which the assets are revaluated, which assets are revaluated, or what decisions that assets are revaluated?...)		

27. Foreign exchange differences	Current year	Previous year
- Exchange differences due to change from financial statement prepared in foreign currency to VND		
- Exchange differences due to other reasons (detailed reasons)		

28. Funding sources	Current year	Previous year
- Funding sources granted during the fiscal year		
- Non-business expenses		
- Closing remaining funding sources		

29. Off-balance sheet items		
a) Outsource assets: Total minimum lease payment in the future under non-cancellable operating lease under the following terms:	Closing balance	Opening balance
- Within the first year		
- In the second to fifth year inclusive		
- After five years		

b) Assets held under a trust: description of quantity, type, specification and quality of each type of asset at the end of fiscal year:

- Goods under trust or processing:

Item code	Name	Type, specification, quality	Unit	Quantity
-----------	------	------------------------------	------	----------

- Goods under trust, deposit, or collateral:

Item code	Name	Type, specification, quality	Unit	Quantity
-----------	------	------------------------------	------	----------

--



VII. Additional information for items presented in the Income Statement

Unit: VND

1. Gross revenue	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
a) Revenues		
- Revenue from sale	38,626,279,907,112	43,792,729,626,984
- Revenue from services rendered	525,936,961,078	345,931,116,718
- Revenue from construction contracts		
+ Revenue from construction contracts recorded during the fiscal year		
+ Revenue from construction contracts recorded until the date on which the financial statement is prepared.		
- Others	7,924,536,019	3,048,897,803
Total	39,160,141,404,209	44,141,709,641,505
b) Revenue regarding related party (each party in detail).		
c) If the total amount of advances is recorded to revenues from the asset lease, an additional description is required to compare with the method in which revenues are allocated gradually over the lease term; profits and future cash flows may decrease due to the recording of the total amount of advances.		

2. Revenue deductions	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
Including:		
- Sales discounts		
- Sales allowances		
- Sales returns		

3. Costs of sales	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
- Costs of goods sold	35,745,426,671,150	39,361,495,570,305
- Costs of finished goods sold	4,441,950,952	4,542,480,423
In which: Accrued cost of goods, held for sale properties include		
+ Accrued expense item		
+ Value of accrued expense items		
+ Time for expenses incurred		

- Cost of services rendered	461,608,069,983	314,930,269,266
- Residual value, expenses incurred from transfer or disposal of investment properties		
- Expenses incurred from trading in investment properties		
- Value of inventories lost during the period		
- Value of each type of inventory lost beyond the norm during the period		
- Other expenses exceeding ordinary standards which are included in cost price		
- Allowances for decline in value of inventories		
- Decrease in cost of goods sold		
Total	36,211,476,692,085	39,680,968,319,994

4. Financial income	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
- Interests of deposits or loans	123,757,180,477	173,383,346,932
- Gain on sale of investments	-	-
- Dividends or distributed profits	330,117,708,644	618,638,591,760
- Foreign exchange gain	37,797,627,018	40,490,440,941
- Interests of sale under deferred payment or payment discounts	-	-
- Others	-	1,217,795,724
Total	491,672,516,139	833,730,175,357

5. Financial expenses	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
- Interest expense	2,254,857,116,257	2,460,409,235,410
- Payment discounts or interests of sale under deferred payment	-	-
- Losses due to disposal of financial investments	-	-
- Foreign exchange loss	1,346,698,584,046	868,381,688,990
- Allowances for decline in value of trading securities and investment impairment	(964,023,046)	(4,433,622,494)
- Others	-	-
- Decreases in financial expenses	-	-
Total	3,600,591,677,257	3,324,357,301,906

6. Other income	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
- Disposal or transfer of fixed asset	-	470,343,822
- Gains from revaluation of assets	-	-
- Collected fines	482,324,274	1,319,362,257
- Tax reduction	-	-
- Others	13,878,766,147	4,584,032,665
Total	14,361,090,421	6,373,738,744

7. Other expenses	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets	34,714,583	-
- Losses due to revaluation of assets	-	-
- Fines	-	-
- Others	34,151,242,059	15,411,518,502
Total	34,185,956,642	15,411,518,502

8. Selling expenses and general administration expenses	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
a) General administration expenses incurred during the period	626,044,651,932	582,549,858,947
- Labor cost	302,969,722,984	292,578,514,294
- Depreciation and amortization	76,695,663,275	66,273,759,145
- Other expenses	246,379,265,673	223,697,585,508
b) Selling expenses incurred during the period	-	-
- Expenses accounting for at least 10% of total selling expenses in detail	-	-
- Others	-	-
c) Decreases in selling expenses and general administration expenses		
- Reversion of allowances for good warranty		
- Reversion of allowances for enterprise reorganizing, other allowances		
- Other decreases		



9. Production cost by nature	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
- Raw materials	29,444,749,549,569	32,485,201,848,508
- Labor cost	1,066,754,509,867	997,508,828,569
- Depreciation and amortization	4,432,322,444,375	4,436,158,613,934
- Out-sourced services expenses	518,216,411,273	527,021,351,138
- Other expenses	1,375,478,428,933	1,817,627,536,792
Total	36,837,521,344,017	40,263,518,178,941

10. Current corporate income tax expenses	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
- Corporate income tax expenses determined according to taxable income of the current year		
- Corporate income tax expenses of previous years transferred to corporate income tax expenses of the current year		
- Total corporate income tax expenses of the current year	5,053,363,687	153,379,162,422

11. Deferred corporate income tax expenses	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
- Deferred corporate income tax expenses incurred from taxable temporary differences		
- Deferred corporate income tax expenses incurred from reversion of deferred income tax assets		
- Revenues from deferred corporate income tax come from deductible temporary differences		
- Revenues from deferred corporate income tax come from unused taxable losses and taxable incentives.		
- Revenues from deferred corporate income tax come from reversion of deferred income tax payables		
- Total deferred corporate income tax expenses		

### VIII. Additional information for items presented in the Cashflow Statement

#### 1. Non-monetary transactions affecting cash flow statements in the future

- Purchasing assets by receiving direct debts or finance lease
- Purchasing enterprises by issuing shares
- Converting debts into owner's equity
- Other nonmonetary transactions

#### 2. Amounts of money held by the enterprise without use

Presenting 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 comply with.

**3. Proceeds from borrowings during the period**

- Proceeds from ordinary contracts	2,567,547,436,942
- Proceeds from issuance of common bonds	
- Proceeds from issuance of convertible bonds	
- Proceeds from issuance of preference shares classified as liabilities	
- Proceeds from government bond repo and security repo	
- Proceeds from borrowings under other from	

**4. Actual repayments on principal during the period**

- Repayment on principal from ordinary contracts	2,896,138,595,718
- Repayment on principal of common bonds	
- Repayment on principal of convertible bonds	
- Repayment on principal of preference shares classified as liabilities	
- Repayment on government bond repo and security repo	
- Repayments on the principal in other from: Offset borrowing principals against short-term trade receivables	4,906,663,771,446

**IX Other information**

Potential debts, commitments, and other financial information

Events occurring after the fiscal year-end.

Information about related parties (excluding information in the above descriptions).

During the year, the Company entered into the following significant transactions with its related parties:

Unit: VND

Item	Cumulatively from the beginning of the year to the end of this quarter	
	Current year	Previous year
<b>Revenues</b>		
Electric Power Trading Company	38,619,965,813,080	43,784,774,656,158
EVN	75,912,500,000	-
Vinh Tan 4 Thermal Power Plant	306,711,409,227	187,788,056,123
Binh Thuan Power Company	881,547,006	1,335,553,512
<b>Purchasing</b>		
EVN	107,894,026,154	99,584,257,092
Quang Ninh Power Company	5,785,888,741	7,119,698,131
Ho Chi Minh Electric Power College	538,276,847	1,087,397,693
Southern Electrical Testing Company	3,826,978,514	2,516,338,149

Binh Thuan Power Company	1,939,165,686	3,388,322,837
--------------------------	---------------	---------------

Significant related party balances as at the balance sheet date were as follows:

Short-term trade receivables	Closing balance	Opening balance
Electric Power Trading Company	9,031,533,913,629	8,533,571,350,954
Vinh Tan 4 Thermal Power Plant	145,218,240,343	177,907,195,181
Duyen Hai Thermal Power Company	17,309,334,200	42,561,423,912
Thai Binh Thermal Power Company	969,738,480	6,015,620,139
Quang Ninh Thermal Power Joint Stock Company	17,183,313,571	21,819,807,261
Other short-term receivables		
EVN	41,127,611,202	15,256,171,287
EVN Construction and Technology Investment Management Board	67,966,368,944	67,966,368,944
Vinh Tan 4 and Vinh Tan 4 Extension Thermal Power Plant Project	130,442,119,984	130,896,250,922
Vinh Son - Song Dinh Hydropower Joint Stock Company	36,091,524,500	216,549,147,000
Short-term trade payables		
Se San 3A Power Investment and Development Joint Stock Company	-	4,289,053,899
Southern Electrical Testing Company	1,131,492,738	710,934,231
Other short-term payables		
EVN	453,371,091,930	668,111,256,215

Assets, revenues, income statement according to each department


Comparison information (changes in financial statements of previous accounting years)

Information about continuing operation

Other information

**Preparer**

(Signature and full name)



**Tran Nguyen Khanh Linh**

**Chief Accountant**

(Signature and full name)



**Vu Phuong Thao**

Ho Chi Minh City, 23 January 2025

**On behalf of the Board of Management**

(Signature and full name)



**Nguyen Thi Thanh Huong**  
**VICE-PRESIDENT**