

reduction of 50% for the next 9 years (5%), tax rate of 10% for the next 2 years, and 20% tax rate for the following years.

- The average electricity delivered is implemented according to Clauses 5,6 and 7 of Article 5 and Clauses 5,6 and 7 of Article 8 in TT 15, they are based on appraising feasibility study reports and technical designs of the power plants having PPAs.

EVN selects calculation electricity output on the basis of average input parameters for calculating electricity output in accordance with regulations in TT15 and only calculates for the projects that provide sufficient calculation data. Specifically: According to the provisions of Clause 5,

+ For land solar power projects with delivered average electricity as 77.522.407kWh, Tmax = 1550 giờ.

+ For floating solar power project with the delivered average electricity as 68.750.634 kWh, Tmax = 1376 giờ.

+ For onshore wind power project with the delivered average electricity as 156.122.510 kWh, Tmax = 3122 giờ

+ For offshore wind power projects with the delivered average electricity as 153.220.760 kWh, Tmax = 3064 giờ.

EVN does not examine the calculation results higher than FIT.

No	Type of power plant	Average price (VND/kWh)
1	Ground solar power plant	1482.74
2	Floating solar power plant	1740.84
3	Inland wind power plant	1590.88
4	Wind power plant on the sea	1971.12

2. Option 2:

Calculation method:

EVN carries calculations for 4 power projects as the land power plants, floating solar power plants, the land and floating solar power projects, and onshore and offshore wind power projects with the same input parameters as in Option 1, except the investment rates corresponding each type of power project defined by the average calculation investment rates of the respective power projects.

The calculation results:

No	Type of power plant	Average price (VND/kWh)
1	Ground solar power plant	1508.39
2	Floating solar power plant	1569.83
3	Inland wind power plant	1597.55
4	Wind power plant on the sea	1944.91

3. Option 3:

The calculation method:

EVN carries calculations for 4 power projects the land power plants, floating solar power plants, as the land and floating solar power projects, and onshore and offshore wind power projects with the same input parameters as in the

Option 1, except the investment rates and electricity output that EVN is supposed to vary in Gauss standard dispose of and defined with the expected values provided by the investors

Calculation results:

No	Type of power plant	Average price (VND/kWh)
1	Ground solar power plant	1508.76
2	Floating solar power plant	Insufficient calculation data
3	Inland wind power plant	1630.21
4	Wind power plant on the sea	1973.99