Sample number 02

LICOGI 13 JOINT STOCK COMPANY

No.: 584/2026/LICOGI13-TCKT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness
-------o0o------

Ha Noi, October 29 , 2026

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL STATEMENT

To: Hanoi Stock Exchange.

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, LICOGI 13 Joint Stock Company disclosure financial statement (BCTC) for Quarter 3 of 2026 to Hanoi Stock Exchange as follows:

1. Company name: LICOGI 13 Joint Stock Company

- Stock code: LIG
- Address: LICOGI 13 TOWER, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City
- Phone: 0243 854 4623
- Email: Tonghop@licogi13.com.vn Website: licogi13.com.vn

2. Content of published information:

- Financial statements for the quarter 3 of 2026:

☐ Separate financial statements (Listed company has no subsidiaries and superior accounting units have subordinate units);

☑ Consolidated financial statements (Listed company with subsidiaries);

☐ General financial statements (Listed company has subordinate accounting units with their own accounting systems).

- Cases subject to explanation of reasons:

+ The auditing organization issued a non-unqualified opinion on the financial statements (for the financial statement for the quarter 3 of 2026):

☐ Yes ☑ No

Written explanation in case of Yes:

☐ Yes ☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, moving from loss to profit or vice versa (for the financial statement for the quarter 3 of 2026):

☐ Yes ☑ No

Written explanation in case of Yes:

☐ Yes ☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Written explanation in case of Yes:

☑ Yes ☐ No

+ Profit after tax in the reporting period is lost, changing from profit in the same period last year to loss in this period or vice versa:

☐ Yes ☐ No

Written explanation in case of Yes:

☐ Yes ☐ No

This information was published on the company's website on date: 29 October, 2026 at the link: https://licogi13.com.vn/vi/bao-cao-tai-chinh.html

3. Report on transactions valued at 35% or more of total assets in 2026.

In case a listed company has a transaction, it is required to fully report the following contents: No

- Transaction content:.....
- Proportion of transaction value/total asset value of the company (%) (*based on the most recent year's financial statement);* .....
- Transaction completion date:.....

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

Attached documents:
- Financial statements consolidated for quarter 3 of 2026;
- Explanation of fluctuations in profit after corporate income tax in the quarter 3 of 2026 compared to the same period last year.

AUTHORIZED INFORMATION DISCLOSURE OFFICER

M.S.D.N: 0100106426 C.T.C.P CÔNG TY CỔ PHẦN LICOGI 13 P. THANH XUÂN - TP. HÀ NỘI

Tran Thi Van Anh

CÔNG TY CỔ PHẦN LICOGI 13

Digitally signed by CÔNG TY CỔ PHẦN LICOGI 13
DN: C=VN, S=HÀ NỘI, L=Phường Thanh Xuân, CN=CÔNG TY CỔ PHẦN LICOGI 13, OID.0.9.2342.19200300.100.1.1=MST:0100106426
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Location: your signing location here
Date: 2026.10.30 11:01:57+07'00'
Foxit PhantomPDF Version: 10.1.1

LICOGI 13 JOINT STOCK COMPANY
Head Office: LICOGI 13 Building – Khuat Duy Tien Street –
Thanh Xuan Ward – Hanoi City.
Tel : (84)04.35530194 Fax: (84)04.8544107

LICOGI13

CONSOLIDATED FINANCIAL STATEMENTS QUARTER 3 OF 2026

OCTOBER 2026

Form No. B 01 - DN

CONSOLIDATED OF FINANCIAL STATEMENTS
The third quarter of 2026

Unit: VND

ASSETS	CODE	NOTE	30/09/2026	01/01/2026
A - Current Assets	**100**		**5.360.234.604.485**	**4.745.283.041.399**
(100 = 110 + 120 + 130 + 140 + 150)			-	
I. Cash and cash equivalents	**110**	**V.01**	**64.224.831.946**	**81.183.589.740**
1. Cash	111		60.674.831.946	77.633.589.740
2. Cash equivalents	112		3.550.000.000	3.550.000.000
II. Short-term financial investments	**120**		**245.980.512.019**	**204.566.643.642**
3. Short term Held-to-maturity investment	123		245.980.512.019	204.566.643.642
III. Short-term receivables	**130**		**3.820.179.309.651**	**3.423.749.222.608**
1. Trade receivables	131	V.03	1.640.378.473.362	1.606.727.498.754
2. Advances to suppliers	132	VII.02	1.287.453.746.403	1.170.084.605.835
5. Other short-term receivables	135	V.04	932.268.127.200	686.858.155.333
6. Provision for doubtful short-term receivables	136		(39.921.037.314)	(39.921.037.314)
IV. Inventories	**140**	**V.05**	**1.186.052.504.968**	**977.772.005.100**
1. Inventories	141		1.186.052.504.968	977.772.005.100
V. Short-term biological assets (150=151+152+153)	**150**		-	-
VI. Other current assets (160 = 161+162+163+164+165)	**160**		**43.797.445.901**	**58.011.580.309**
1. Short-term prepaid expenses	161	V.10a	2.316.232.346	2.551.477.048
2. Deductible VAT	162		23.764.141.992	55.404.449.779
3. Tax and other receivables from the State	163		17.717.071.563	55.653.482
B- NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	**200**		**3.172.759.632.920**	**2.942.683.608.779**
I. Long-term receivables	**210**		**139.073.801.777**	**378.593.643.528**
2. Long-term advances to suppliers	212		1.118.844.174	799.093.991
5. Other long-term receivables	215		137.954.957.603	377.794.549.537
II. Fixed assets	**220**		**1.000.541.423.913**	**1.004.197.616.151**
1. Tangible fixed assets	**221**	**V.06**	**841.594.014.653**	**871.802.759.968**
- Cost	*222*		1.015.396.489.993	*1.007.947.682.764*
-Accumulated depreciation (*)	*223*		(173.802.475.340)	*(136.144.922.796)*
2. Leased fixed assets	**224**	**V.07**	**157.268.843.020**	**130.716.289.943**
- Cost	*225*		225.643.272.413	*177.182.857.650*
-Accumulated depreciation (*)	*226*		(68.374.429.393)	*(46.466.567.707)*
3. Intangible fixed assets	**227**	**V.08**	**1.678.566.240**	**1.678.566.240**
- Cost	*228*		1.831.066.240	*1.831.066.240*
-Accumulated depreciation (*)	*229*		(152.500.000)	*(152.500.000)*
III. Long-term biological assets	**230**		-	
IV. Investment properties	**240**		**132.963.470.488**	**132.963.470.488**
- Cost	241		132.963.470.488	132.963.470.488
-Accumulated depreciation (*)	242		-	-
V. Long-term Work in progress	**250**		**1.163.250.111.625**	**793.806.436.908**
1.Long-term Construction in Progress for Production	251		47.115.638.344	62.758.997.953
2.Long-term construction in progress	252	V.09	1.116.134.473.281	731.047.438.955
VI. Long-term Financial Investments	**260**	**V.02**	**679.726.706.457**	**583.103.353.034**
1. Investments in subsidiaries	261		-	
2. Investment in Associates and Joint Ventures	262		570.750.543.397	462.460.427.138
3. Investing in other entities	263		109.555.000.000	89.697.116.260
4. Provision for impairment of long-term financial investments	264		(578.836.940)	(578.836.940)
5. Longterm held-to-maturity investment	265		-	31.524.646.576
VII. Other long-term assets	**270**		**57.204.118.660**	**50.019.088.670**
1. Long-term prepaid expenses	271	V.10b	21.678.145.101	8.223.825.659
5. Goodwill	279		35.525.973.559	41.795.263.011
TOTAL ASSETS (270=100+200)	**280**		**8.532.994.237.405**	**7.687.966.650.178**

CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026

(Continued)

Unit: VND

SOURCES OF CAPITAL	CODE	NOTE	30/09/2026	01/01/2026
C. LIABILITIES (300=310+330)	**300**		**7.221.296.483.554**	**6.353.610.653.871**
I. Current liabilities	**310**		**4.445.877.742.036**	**4.151.946.233.957**
1. Trade payables	311	VII.05	1.442.835.762.048	1.081.023.292.698
2. Advances from customers	312	VII.06	498.017.279.771	713.227.215.264
3. Dividends and profit payable	313		40.631.391.875	115.193.575
4. Taxes and amounts payable to the State	314	V.12	12.682.649.109	20.016.618.310
5. Payables to employees	315		26.016.646.810	24.274.201.484
6. Accrued expenses	316		301.646.522.977	213.942.672.008
9. Unearned revenue (short term)	319		925.382.343	1.392.108.505
10. Other short-term payables	320	V.13	206.291.910.398	211.422.877.795
11.Short-term borrowings and finance lease liabilities	321	V.11a	1.911.935.732.903	1.883.684.657.211
13. Bonus and welfare funds	323		4.894.463.802	2.847.397.107
II. Non-current liabilitie	**330**		**2.775.418.741.518**	**2.201.664.419.914**
1. Long-term trade payables	331		95.934.448.590	93.370.674.959
2.Advances from customers	332		515.552.146.218	376.290.163.291
7.Unearned revenue (long term)	337		64.154.024.444	-
8. Other long - term payables	338		770.075.856.015	643.512.255.100
9. Long-term borrowings and finance lease liabilities	339	V.11b	1.313.498.104.667	1.081.431.791.468
13.Long-term provisions	343		16.204.161.584	7.059.535.096
D. OWNER'S EQUITY (400=411a+411b+412+413+414+415+416+417+418+419+420a+420b)	**400**	**V.14**	**1.311.697.753.851**	**1.334.355.996.307**
1. Owner's invested capital	411		950.845.690.000	950.845.690.000
2. Share premium	412		308.550.000	308.550.000
5. Treasury shares	415		(12.034.773.335)	(12.034.773.335)
8. Development Investment Fund	418		22.820.908.231	20.753.448.441
9. Other equity funds	419		44.624.422	44.624.422
11. Retained earnings	420		21.600.198.523	28.713.184.882
- Undistributed post-tax profits accumulated to the end of the previous period	420a		17.427.487.689	5.987.065.539
- Undistributed post-tax profits for the current period	420b		4.172.710.835	22.726.119.343
- Non-controlling interests	429		328.112.556.009	345.725.271.897
Total sources of funds (440=300+400+429)	**440**		**8.532.994.237.405**	**7.687.966.650.178**

Ha Noi, 29 October 2026

LICOGI 13 – JOINT STOCK COMPANY
Board of Directors

Prepared	Chief Accountant
Nguyen Ngoc Nhat	Lai Thi Tho

Pham Van Thang

Form No B 02 - DNHN

CONSOLIDATED INCOME STATEMENT

The third quarter of 2026

Unit: VND

ITEMS	CODE	NOTE	3nd Quarter		Accumulated	
			Current year	Previous year	Current year	Previous year
1. Sales revenue, provision of services	**01**	**VI.15**	**1.465.843.948.746**	**1.230.977.608.208**	**4.548.838.034.181**	**3.380.301.039.951**
2. Revenue reductions	02		-		-	-
3. Net sales revenue (10 = 01 - 02)	**10**		**1.465.843.948.746**	**1.230.977.608.208**	**4.548.838.034.181**	**3.380.301.039.951**
4. Cost of goods sold	11	VI.16	1.373.372.304.604	1.170.562.705.908	**4.327.093.761.070**	**3.228.566.417.698**
5. Gross profit from sales and service provision (20=10-11)	**20**		**92.471.644.142**	**60.414.902.300**	**221.744.273.111**	**151.734.622.253**
6. Gain or loss on sale and disposal of investment property	21		-		-	-
7. Financial revenue	22	VI.17	13.462.454.735	10.103.578.505	**19.151.411.747**	**14.804.385.769**
8. Financial expenses	23	VI.18	58.969.933.565	40.720.391.772	**139.791.468.144**	**90.176.655.334**
In which, interest payable:	24		58.969.933.565	40.720.391.772	**139.791.468.144**	**90.176.655.334**
9. Selling expnses	25		-	-	-	-
10. General and administrative expenses	26	VI.19	23.141.771.836	19.001.285.120	61.512.308.857	56.475.935.672
11. Share of profit (or loss) in joint ventures and associates	27		46.994.475	(66.833.217)		
12. Profit from business activities [30 = 20 + (21-22)+24 - (25+26)]	**30**		**23.869.387.951**	**10.729.970.696**	39.591.907.857	19.886.417.016
13. Other income	31	VII.8	115.898.623	498.280.114	**881.508.441**	**690.098.298**
14. Other expense	32	VII.9	5.833.715.383	2.247.124.164	**24.507.854.876**	**3.250.287.984**
15. Other profits (40 = 31 - 32)	**40**		**(5.717.816.760)**	**(1.748.844.050)**	**(23.626.346.435)**	**(2.560.189.686)**
16 Total pre-tax accounting profit (50=30+40)	**50**		**18.151.571.191**	**8.981.126.646**	**15.965.561.422**	**17.326.227.330**
17. Current income tax expense	51		344.711.494	898.658.193	4.787.900.555	3.859.236.577

ITEMS	CODE	NOTE	3nd Quarter		Accumulated	
			Current year	Previous year	Current year	Previous year
18. Corporate income tax (60 = 50 -51 -52)	**60**		**17.806.859.697**	**8.082.468.453**	**11.177.660.867**	13.466.990.753
19. Profit after tax attributable to non-controlling interests	61		3.670.560.056	7.515.538.776	7.004.950.032	8.788.669.939
20. Profit after tax attributable to owners of the parent	**62**		**14.136.299.641**	566.929.677	4.172.710.835	4.678.320.814
(62 = 60 - 61)			-		-	-
21. Basic earnings per share	**70**	**VI.18**	**131**	6	25	50

Ha Noi, 29 October 2026

LICOGI 13 - JOINT STOCK COMPANY

Board of Directors

Prepared	**Chief Accountant**	
Nguyen Ngoc Nhat	**Lai Thi Tho**	**Pham Van Thang**

Form No B03-DN

CONSOLIDATED CASH FLOW STATEMENTS

The third quarter of 2026

(Direct Method) (*)

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter (current year)	Accumulated from the beginning of the year to the end of this quarter (current year)
1	2	3	4	5
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Cash receipts from sale of goods and rendering of services	01		4.708.491.719.691	3.779.139.788.251
2. Cash payments to suppliers for goods and service	02		(4.841.573.546.785)	(3.854.546.186.553)
3. Cash payments to employees	03		(40.888.951.978)	(148.392.883.405)
4. Interest paid	04		(117.359.249.388)	(60.279.777.038)
5. Corporate income tax paid	05		(19.472.543.073)	(9.867.018.901)
6. Other cash receipts from operating activities.	06		1.663.703.413.338	887.779.133.338
7. Other cash payments for operating activities.	07		(1.276.516.991.551)	(547.448.190.897)
Net cash flows from operating activities.	**20**		**76.383.850.254**	**46.384.864.795**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for purchases and construction of fixed assets and other long-term assets	21		(57.059.200.801)	(57.190.594.450)
3. Loans granted or purchases of debt instruments of other entities	23		(217.548.629.950)	(148.355.719.240)
4. Collections from loans granted or sale of debt instruments of other entities	24		233.312.935.260	52.593.746.880
5. Investments in other entities	25		(297.593.700.000)	(225.375.600.000)
7. Interest, dividends, and profit received.	27		1.062.759.963	1.004.344.211
Net cash flows from investing activities.	**30**		**(337.825.835.528)**	**(377.323.822.599)**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contribution	31		174.842.150.000	332.754.000.000
3. Proceeds from borrowings	33		2.794.425.265.109	2.735.973.837.908
4. Repayment of borrowings	34		(2.704.480.805.254)	(2.560.277.954.463)
5. Repayment of financial lease liabilities	35		(20.303.382.375)	(9.191.485.420)
6. Dividends and profits paid to owners.	36		-	-
Net cash flows from financing activities.	**40**		**244.483.227.480**	**499.258.398.025**
Net cash flows for the period (20+30+40)	**50**		**(16.958.757.794)**	**168.319.440.221**
Cash and cash equivalents at the beginning of the period	60		**81.183.589.740**	**36.636.267.168**
Effects of changes in foreign exchange rates	**61**		-	-
Cash and cash equivalents at the end of the period (50+60+61)	**70**	**V.01**	**64.224.831.946**	**204.955.707.389**

Ha Noi, 29 October 2026

Prepared	Chief Accountant	LICOGI 13 – JOINT STOCK COMPANY Board of Directors
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

Form B 09 - DNHN

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the third quarter of 2026

I. CORPORATE INFORMATION.

1. Ownership Structure.

LICOGI 13 Joint Stock Company ("the Company") was formerly a state-owned enterprise, subsequently equitized under Decision No. 2088/QD-BXD dated December 29, 2004, issued by the Ministry of Construction, and operates under Enterprise Registration Certificate No. 0103008046 dated June 10, 2005, issued by the Hanoi Department of Planning and Investment. The Company has amended its registration certificate 27 times.

According to the 27th amended Enterprise Registration Certificate dated July 10, 2025, the Company's charter capital is VND 950,845,690,000.

On July 10, 2025, Licogi 13 Joint Stock Company made the 27th amendment to its business registration certificate as a result of a change in the position of the company's legal representative..

On April 22, 2010, the Company's shares were officially listed on the Hanoi Stock Exchange under the ticker symbol: **LIG**.

Par value per share: **VND 10,000**.

2. Business Fields.

The main business fields of company are: Construction works; installation of other construction systems; real estate trading; machinery and equipment trading; iron ore, other non-iron metal ores mining...

3. Business Activities.

- Mechanical construction: Ground leveling, foundations, and technical infrastructure for civil, industrial, public, irrigation, transportation works, urban areas, and industrial parks.
- Construction of housing, civil, industrial, and public buildings.
- Production and trading of construction materials: block bricks, concrete pipes.
- Industrial production: mechanical processing and manufacturing of construction products; formwork, scaffolding, industrial buildings, spare parts; machinery and equipment installation and maintenance services.
- Services: equipment rental, supply of technical materials, surveying services, construction material testing, foundation surveying, investment consultancy.
- Import and export of materials, equipment, technology, and construction materials.
- Investment and business development of housing, new urban areas, industrial park infrastructure, and medium and small hydropower projects.
- Stone and sand mining.
- Real estate trading.

4. List of Subsidiaries Consolidated

Total subsidiaries: 5

Number of consolidated subsidiaries: 5

Number of non-consolidated subsidiaries:

Form N° B 09 - DNHN

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the third quarter of 2026

(continue)

1. LICOGI 13FC Joint Stock Company	- Address: 1st floor, unit B, Licogi 13 building, Khuat Duy Tien street, Thanh Xuan ward, Hanoi - Benefit rate of parent company: 51% - Parent Company's voting rights: 51%
2. Song Nhiem 3 Joint Stock Company	- Address: Niem Son Commune, Tuyen Quang Province - Benefit rate of parent company: 98.33% - Parent Company's voting rights: 98.33%
3. Global Petroleum Energy Joint Stock Company	- Address: No. 66, Nguyen Trai Street, Group 9, To Hieu Ward, Son La Province - Benefit rate of parent company: 88.59% - Parent Company's voting rights: 88.59%
4. LIG-Huong Hoa 2 Joint Stock Company	- Address: No. 37, Ly Thuong Kiet street, Nam Dong Ha Ward, Quang Tri Province - Benefit rate of parent company: 99.4% - Parent Company's voting rights:99.4%
5. Quan Ngang 3 Industrial Park Investment Joint Stock Company	- Address: Ha Thanh Hamlet, Gio Linh Commune, Quang Tri Province - Benefit rate of parent company: 52.00% - Parent Company's voting rights: 52.00%

5. Investing in long-term finance in companies.

1. LICOGI13 Renewable Energy Joint Stock Company	- Address: 1st floor, unit B, Licogi 13 building, Khuat Duy Tien street, Thanh Xuan ward, Hanoi
2. Licogi 13 Technology Investment Joint Stock Company	- Address: 1st floor, unit A, Licogi 13 building, 164 Khuat Duy Tien street, Thanh Xuan ward, Hanoi
3. VRG Ngoc Linh Hydropower Joint Stock Company	- Address: Đăk Tung Hamlet, Đăk Glei Town, Đăk Pék Commune, Quảng Ngãi Province

Form N° B 09 - DNHN

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the third quarter of 2026

(continue)

4. COSEVCO Material Production and Construction Joint Stock Company	
5. LICOGI13- Thuan Phuoc Two-Member Limited Company	- Address: No. 1224 Hung Vuong Street, HH1 and HH2 Resettlement Area, North Quy Nhon Ward, Gia Lai Province
6. Mien Dong Wood Industry Joint Stock Company	
7. Sai Gon Thanh Dat Agriculture Investment Joint Stock Company	- Address: 21 Tran Phu, Hai Chau Ward, Da Nang City
8. Licogi 13 - Infrastructure and Construction Investment Joint Stock Company	- Address: No. 96, West Belt Road, Caric Residential Area, Quarter 8, An Khanh Ward, Ho Chi Minh City.
9. Sai Gon Thuan Phuoc Green real estate Joint Stock Company	- Address: No. 02 Nguyen Thi Minh Khai, Hai Chau Ward, Da Nang City
10. Licogi 13 Construction Material Joint Stock Company	- Address: 1st floor, unit A, Licogi 13 building, Khuat Duy Tien street, Ward. Thanh Xuan, Hanoi
11. LICOGI13 Hoa Lu Joint Stock Company	- Address: No. 21, Alley 36, Kim Dong Street, Hoa Lu Ward, Ninh Binh Province
12. Licogi 13 Invest Joint Stock Company	- Address: 4th Floor, LICOGI 13 Building, 164 Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi, Vietnam

II. Accounting period and currency used in accounting.

1. Accounting period

The Company's accounting period begins on January 1 and ends on December 31 each year.

2. Currency used in accounting

Currency used in accounting records is Vietnam Dong (VND). Accounting according to the principle of historical cost in accordance with the provisions of Vietnam Accounting Law No. 88/2015/QH13 dated November 20, 2017 and Vietnam Accounting Standard No. 01 - General Standards.

Form N° B 09 - DNHN

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the third quarter of 2026

(continue)

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES.

1. Applicable Accounting Regimes

The Company applies the Vietnamese Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, and Circular No. 43 dated April 20, 2026, which amends and supplements a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

2. Declaration of compliance with Accounting standards and regimes

Consolidated financial statements are made and presented in accordance with Vietnamese Accounting Standards and the current Vietnamese Accounting Regime.

3. Applicable accounting form

The company applies general journal recording, using GREENSOFT accounting software.

IV. APPLICABLE ACCOUNTING POLICIES.

1. Basis for preparing consolidated financial statements.

Investments in Subsidiaries

Subsidiaries are entities controlled by the Company. Control is deemed to exist when the Company holds more than 50% of the voting rights or has the power to directly govern the financial and operating policies of an entity to obtain economic benefits from its activities. In assessing control, the existence and effect of potential voting rights that are currently exercisable or convertible are considered.

The financial statements of subsidiaries are consolidated into the Company's consolidated financial statements from the date that control commences until the date that control ceases.

The consolidated financial statements of LICOGI 13 Joint Stock Company are prepared by consolidating the financial statements of subsidiaries over which the Company has a controlling interest as at December 31, 2024. All intra-group transactions, balances, income, and expenses between the Company and its subsidiaries, and between subsidiaries, are eliminated in full on consolidation.

Minority interests in the net assets of consolidated subsidiaries are separately presented under equity in the consolidated balance sheet, distinguished from the Company's shareholders' equity. Minority interests include:

- The minority shareholders' proportion of net assets at the date of initial business combination.
- Their share of subsequent movements in equity since the date of the business combination.

In the consolidated income statement, the portion of profit or loss attributable to minority interests is separately presented as "Profit after tax attributable to minority shareholders."

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

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Investment in Associated Companies

The results, assets, and liabilities of associates are incorporated in the consolidated financial statements using the equity method. Investments in associates are initially recognized at cost and adjusted thereafter for the post-acquisition changes in the investor's share of the investee's net assets.

Losses of an associate in excess of the Company's interest in that associate are not recognized unless the Company has incurred legal or constructive obligations on behalf of the associate.

Where a group entity transacts with an associate, profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

2. Principles for determining cash and cash equivalents.

Cash is a comprehensive indicator reflecting the total amount of money available to the enterprise at the reporting date, including cash on hand, demand deposits at banks, and cash in transit. It is recorded and reported in Vietnamese dong (VND), in accordance with the provisions of the Accounting Law No. 88/2015/QH13 dated November 20, 2015

3. Principles for recognizing inventory.

Inventories are stated at **historical cost**.

Cost of inventories includes:

- Purchase costs,
- Processing costs, and
- Other costs incurred to bring the inventories to their present location and condition.

Inventory valuation method: Specific identification method.

Construction work-in-progress is determined based on end-of-period work-in-progress inventory records.

Inventory accounting method: Perpetual inventory system.

4. Principles of recognition and methods of depreciation for fixed assets.

4.1. Recognition Principles and Depreciation Methods for Tangible Fixed Assets.

Tangible fixed assets are recognized at original cost and are reflected on the balance sheet according to the indicators of original cost, accumulated depreciation, and remaining value.

The recognition and depreciation methods of tangible fixed assets are implemented in accordance with the Vietnamese Accounting Standards on Tangible Fixed Assets, Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, and Circular No. 45/2013/TT-BTC dated April 25, 2013 on the promulgation of the regime on management, use, and depreciation of fixed assets.

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

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The cost of acquired tangible fixed assets includes the purchase price (excluding trade discounts or rebates), taxes, and any costs directly related to making the asset ready for use.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as increasing the cost of the asset when these expenses certainly increase future economic benefits. Costs incurred that do not satisfy the above conditions are recorded by the Company in production and business expenses during the period.

Tangible fixed assets are applied on a straight-line depreciation method. Tangible fixed assets are classified into groups of assets with similar characteristics and purposes for use in the Company's production and business activities, including:

Type of fixed assets	*Depreciation period <year>*
- Buildings	25 - 50
- House and structures	5 - 25
- Means of transportation	6 - 10
- Machinery and Equipment	3 - 10
- Office equipments	3- 5

4.2 Recognition Principles and Depreciation Methods for financial leased fixed assets

The Company's finance lease fixed asset is a Land Cruiser car, recognized as a finance lease asset according to the lease purchase contract with the Vietnam International Finance Leasing Company, in accordance with the provisions of Vietnamese Accounting Standard No. 06 - Asset Leasing. Ownership of the asset may be transferred at the end of the lease term.

Finance lease fixed assets are depreciated using the straight-line method over their estimated useful life, similar to the treatment of assets owned by the Company or over the lease term. Specifically, the depreciation period for each asset group is as follows:

Type of fixed assets	*Depreciation period <year>*
- Means of transportation	6 - 10
- Machinery and equipment	6 - 10

4.3 Recognition Principles and Depreciation Methods for Intangible Fixed Assets.

Company's intangible fixed asset is accounting software.

The recognition of intangible fixed assets and the amortization of fixed assets are carried out in accordance with Vietnamese Accounting Standard No. 04 – Intangible Fixed Assets, Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, and Circular No. 45/2013/TT-BTC dated April 20, 2013 on the promulgation of the regulations on management, use, and depreciation of fixed assets.

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the third quarter of 2026

(continue)

Intangible fixed assets are recorded at their original cost, reflected on the Balance Sheet according to the criteria of original price, accumulated depreciation and remaining value.

The company applies the straight-line depreciation method for intangible fixed assets. Intangible fixed assets are classified into groups of assets with similar characteristics and purposes for use in the Company's production and business activities:

Type of fixed assets	*Depreciation period <year>*
- Accounting software	3
- Customer management software	9

5. Principles for recording and capitalizing borrowing costs.

Short-term and long-term borrowings are recognized based on loan agreements, promissory notes, receipts, payments, and bank documents.

Borrowing costs are recognized as financial expenses. Borrowing costs directly attributable to the acquisition, construction, or production of a qualifying asset are capitalized as part of the cost of that asset when meeting the criteria set out in Vietnamese Accounting Standard No. 16 – Borrowing Costs.

6. Principles for recording and capitalizing other expenses.

Prepaid expenses are capitalized to be gradually allocated to production and business expenses during the period. These include costs for designing and constructing fire protection systems and expenses for office machinery and equipment, with allocation periods ranging from 12 to 24 months.

7. Principles for recording payable expenses.

The Company's payable expenses are pre-deducted construction costs recorded on the basis of economic contracts, value of delivered materials or volume of contractors performing construction according to the Acceptance Minutes.

8. Principles for recording owner's equity

Owners' capital contributions are recorded at the actual amounts contributed by shareholders, excluding the parent company's investment in subsidiaries.

Share premium is recorded as the excess of the actual issuance price over the par value when shares are issued.

Undistributed earnings after tax are recorded as the profit (loss) after deducting corporate income tax and other adjustments, excluding minority interests.

Increases and decreases in owners' equity are based on the resolutions of the Annual General Meeting of Shareholders and decisions of the Board of Directors.

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NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the third quarter of 2026

(continue)

Treasury share transactions are conducted according to Board of Directors' resolutions and are reported to the Hanoi Stock Exchange.

9. Principles and methods of revenue recognition.

The Company's revenue includes construction revenue, office rental revenue, machine rental revenue, project revenue and revenue from bank deposit interest.

Construction revenue is recognized based on the value of the executed volume, confirmed by the investor through a Minutes of acceptance of volume payment, final settlement for completed quantity, and invoice issuance, in accordance with the regulations of Vietnamese Accounting Standard No. 15 - Construction Contracts

Office rental revenue is recognized based on the rent contract and the invoice issued to the customer, which is accepted for payment by the customer. This recognition complies with the four revenue recognition conditions outlined in Vietnamese Accounting Standard No. 14 - Revenue and Other Income

Machine rental revenue is recorded when the machine is delivered to the customer based on the contract and invoice and the customer accepts payment. This recognition complies with the four revenue recognition conditions outlined in Vietnamese Accounting Standard No. 14 - Revenue and Other Income.

Revenue from real estate transfer is recognized based on the amount received from the customers.

Revenue from bank deposit interest is recognized on the basis of time and actual interest rate each period, in accordance with the two conditions for recording revenue arising from interest, royalties, dividends and divided profits according to Vietnamese Accounting Standard No. 14 - "Revenue and other income"

10. Principles and methods of recording financial cost.

Financial expenses are recorded in the consolidated income statement as the total financial expenses incurred during the period, including interest expenses, without offsetting against financial income.

11. Recognition of receivables and payables

Principles for determining customer receivables based on the Contract and recording according to Sales Invoices issued to customers

Advance payments to suppliers are accounted for based on payment vouchers, bank documents, and economic contracts.

Principles for determining payables to the seller based on the Contract, warehouse receipt and recording according to the Buyer's Purchase Invoice

The buyer's prepayment is recorded based on the contract, receipt, and bank documents.

12. Principles for recording construction in progress costs

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the third quarter of 2026

(continue)

Assets under construction for production, rental, administration or any other purpose are recorded at cost, at the time of acceptance and finalization of each construction item. submitted or when actual expenses are incurred with complete legal invoices and documents.

13. Short-term and long-term loans

Short-term borrowings are borrowings with a term of up to one financial year.

Long-term borrowings are borrowings with a term of more than one financial year.

Borrowings are recognized based on payment vouchers, bank documents, loan agreements, and promissory notes.

14. Tax obligations

Value Added Tax

The company applies VAT declaration and calculation according to the guidance of current tax law with VAT rates of 5%, 8% and 10%.

Corporate Income Tax

The company applies a corporate income tax rate of 20% on taxable profits.

The determination of corporate income tax for the company is based on the current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the results of inspections by the competent tax authorities.

Other taxes

The Company declares and pays other taxes and fees in accordance with applicable regulations.

15. Principles for recording cost price

Cost of construction contracts is determined separately for each project corresponding to recognized revenue:

- For completed and delivered projects: based on actual incurred costs.
- For incomplete projects or projects pending final settlement: recognized as total incurred costs less work-in-progress at period-end. Work-in-progress is based on the volume performed but not yet accepted at the closing date, multiplied by the estimated budget unit price.

Cost of office rental services is based on depreciation and operating costs related to the office building.

Cost of real estate sales is based on actual costs incurred to complete the real estate project.

Cost of goods sold is recognized based on the cost and quantity of finished goods sold during the period.

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026

(Continued)

V. Additional information for items presented in the Balance Sheet

		30/09/2026	01/01/2026
1.	**Cash and cash equivalents**	**VND**	**VND**
	Cash	60.674.831.946	77.633.589.740
	Cash on hand	5.883.709.464	5.970.741.573
	Bank deposits with no maturit	54.791.122.482	71.662.848.167
	Cash equivalents	**3.550.000.000**	**3.550.000.000**
	Total	**64.224.831.946**	**81.183.589.740**

2. Detailed information on the Company's long-term financial investments as of September 30, 2026 is as follows:

	Long-term Financial Investments		Value
1	Licogi 13 Energe Joint Stock Company		9.927.258.225
2	COSEVCO 1 Construction Materials and Manufacturing Joint Stock Company		1.000.000.000
3	Licogi13 Invest Joint Stock Company		120.000.000.000
4	VGR Ngoc Linh Joint Stock Company		109.858.035
5	LICOGI 13 Technology Investment Joint Stock Company		22.000.000.000
6	Licogi 13 CMC – joint stock company		13.200.510.000
7	Licogi 13 ICI – joint stock company		44.100.000.000
8	Green Real Estate Saigon Thuan Phuoc Joint Stock Company		241.144.080.197
9	Viet Nhat Connection Consulting Joint Stock Company		1.350.000.000
10	Licogi13 Hoa Lu Joint Stock Company		50.400.000.000
11	ECOLEX Thai Binh Joint Stock Company		4.200.000.000
12	Licogi 13 Thuan Phuoc two - Member Company Limited		117.450.000.000
13	Mien Dong Wood industry joint stock Company		3.700.000.000
14	Sai Gon Thanh Dat Agriculture investment joint stock company		51.145.000.000
	Total		**679.726.706.457**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

		30/09/2026	01/01/2026
3	**Trade receivables**	**VND**	**VND**
	Short-term trade receivables	1.640.378.473.362	1.613.333.917.122

		30/09/2026	01/01/2026
4.	**Other receivables**	**VND**	**VND**
	LICOGI 13 – JOINT STOCK COMPANY	383.677.351.312	381.126.954.177
	LICOGI 13 FC Joint Stock Company	120.032.429.415	30.999.422.886
	Song Nhiem 3 Joint Stock Company	13.840.381.574	16.984.779.679
	Quan Ngang 3 Industrial park investment joint stock company	45.513.554.038	45.094.360.877
	Global Oil and Gas Energy Joint Stock Company	180.427.586.394	177.019.367.050
	ADT SON LA ENERGY JOINT STOCK COMPANY	141.479.002.537	-
	LIG Huong Hoa 2 Joint Stock Company	47.297.821.930	35.633.270.664
	Tổng cộng	**932.268.127.200**	**686.858.155.333**

		30/09/2026		01/01/2025	
5	**Hàng tồn kho**	**VND**	**VND**	**VND**	**VND**
		Giá Gốc	**Dự phòng**	**Giá Gốc**	**Dự phòng**
	Raw materials inventory	**463.885.724**	**-**	**2.089.703.428**	**-**
	Tools and instruments	**41.152.812**	**-**	**174.233.623**	**-**
	Work in progress	**1.156.764.474.454**	**-**	**948.351.785.551**	**-**
	Merchandise	**-**	**-**	**-**	**-**
	Finished goods inventory	**28.782.991.978**		**27.156.282.498**	
	Tổng cộng	**1.186.052.504.968**	**-**	**977.772.005.100**	**-**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

6. Increase/Decrease in Tangible Fixed Assets

Unit: VND

Items	Buildings and structures	Machinery and equipment	Vehicles	Management Tools and Equipment	Other Tangible Fixed Assets	Total
Original cost of tangible fixed assets						
- Opening balance 01/01/2026	**444.134.840.342**	**172.020.414.930**	**33.364.175.650**	**849.353.654**	357.578.898.188	1.007.947.682.764
- Purchases during the first quarter	187.000.000	6.654.824.232	1.798.257.199	130.888.890	78.328.000	8.849.298.321
- Disposal and sale		(1.400.491.092)				(1.400.491.092)
- Ending balance 31/03/2026	**444.321.840.342**	**177.274.748.070**	**35.162.432.849**	**980.242.544**	**357.657.226.188**	**1.015.396.489.993**
Accumulated depreciation						
- Opening balance 01/01/2026	**(64.550.879.750)**	**(36.743.770.810)**	**(26.885.627.880)**	**(721.320.192)**	**(7.243.324.164)**	**(136.144.922.796)**
- Depreciation during the first quarter	(10.164.786.348)	(10.303.775.323)	(917.701.276)	(35.827.072)	(16.005.753.324)	(37.239.582.507)
- Disposal and sale		(417.970.037)				(417.970.037)
- Ending balance 31/03/2026	**(74.715.666.098)**	**(47.465.516.170)**	**(27.803.329.156)**	**(757.147.264)**	**(23.249.077.488)**	**(173.802.475.340)**
Net book value						
- Opening balance 01/01/2026	**379.583.960.592**	**135.276.644.120**	**6.478.547.770**	**128.033.462**	**350.335.574.024**	871.802.759.968
- Ending balance 31/03/2026	**369.606.174.244**	**129.809.231.900**	**7.359.103.693**	**223.095.280**	**334.408.148.700**	**841.594.014.653**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

7. Finance lease assets

Đơn vị tính : VND

	Items	Machinery and equipment	Means of transportation	Total
	Original cost			
	- Opening balance 01/01/2026	**111.635.987.090**	**65.546.870.560**	**177.182.857.650**
	- Finance lease for the year	48.460.414.763	-	48.460.414.763
	- Ending balance 31/03/2026	**160.096.401.853**	**65.546.870.560**	**225.643.272.413**
	Accumulated depreciation			
	- Opening balance 01/01/2026	**(44.229.321.119)**	**(2.237.246.588)**	**(46.466.567.707)**
	- Depreciation	(20.355.966.435)	(1.551.895.251)	(21.907.861.686)
	- Ending balance 31/03/2026	**(64.585.287.554)**	**(3.789.141.839)**	**(68.374.429.393)**
	Net book value			
	- Opening balance 01/01/2026	**67.406.665.971**	**63.309.623.972**	**130.716.289.943**
	- Ending balance 31/03/2026	**95.511.114.299**	**61.757.728.721**	**157.268.843.020**

8. Tăng, giảm tài sản cố định vô hình

Đơn vị tính : VND

	Items	Other intangible fixxed assets	Softwares	Total
	Cost			
	- Opening balance 01/01/2026	**1.678.566.240**	**152.500.000**	**1.831.066.240**
	- Other reductions		-	-
	- Ending balance 31/03/2026	**1.678.566.240**	**152.500.000**	**1.831.066.240**
	Accumulated depreciation			-
	- Opening balance 01/01/2026	-	**(152.500.000)**	**(152.500.000)**
	- Other reductions	-	-	-
	- Ending balance 31/03/2026	-	**(152.500.000)**	**(152.500.000)**
	Net book value			-
	- Opening balance 01/01/2026	**1.678.566.240**	-	**1.678.566.240**
	- Ending balance 31/03/2026	**1.678.566.240**	-	**1.678.566.240**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

9.	Construction in progress	30/09/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	38.064.765.986	23.007.228.524
	Global Oil and Gas Energy Joint Stock Company	971.529.890.051	647.975.247.900
	LIG Huong Hoa 2 Joint Stock Company	45.234.079.962	44.326.775.051
	Song Nhiem 3 Joint Stock Company	15.792.978.539	-
	Quan Ngang 3 Industrial park investment joint stock company	3.644.378.998	-
	LICOGI 13 FC Joint Stock Company	41.868.379.745	15.738.187.480
Total		**1.116.134.473.281**	**731.047.438.955**

10.	Other assets	30/09/2026	01/01/2026
		VND	VND
a	**Short - term prepaid expenses**	**2.316.232.346**	**2.551.477.048**
b	**Long term prepaid expenses**	**21.678.145.101**	**8.223.825.659**
	LICOGI 13 – JOINT STOCK COMPANY	4.405.086.982	4.439.578.837
	ADT SON LA ENERGY JOINT STOCK COMPANY	2.643.000	-
	Song Nhiem 3 Joint Stock Company	11.834.815.252	-
	LICOGI 13 FC Joint Stock Company	5.435.599.867	3.784.246.822
Total		**23.994.377.447**	**10.775.302.707**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS
The third quarter of 2026
(Continued)

11	Borrowings and Finance Leases	30/09/2026		During the period		01/01/2026	
		Value	Repayment capacity	Increase	Decrease	Value	Repayment capacity
a	**Short-term borrowings and finance leases**	**1.911.935.732.903**	**1.911.935.732.903**	**2.747.082.965.598**	**2.718.831.889.906**	**1.883.684.657.211**	1.883.684.657.211
	LICOGI 13 – JOINT STOCK COMPANY	527.978.424.223	527.978.424.223	708.424.660.305	745.195.442.924	564.749.206.842	564.749.206.842
	LICOGI 13 FC Joint Stock Company	1.383.925.675.681	1.383.925.675.681	2.038.658.305.293	1.973.541.547.985	1.318.808.918.373	1.318.808.918.373
	Quan Ngang 3 Industrial park investment joint stock company	31.632.999	31.632.999	-	94.898.997	126.531.996	126.531.996
	Total	**1.911.935.732.903**	**1.911.935.732.903**	**2.747.082.965.598**	**2.718.831.889.906**	**1.883.684.657.211**	**1.883.684.657.211**
b	**Long-term borrowings and finance leases**						
	LICOGI 13 – JOINT STOCK COMPANY	51.044.024.286	51.044.024.286	30.089.784.499	4.641.011.000	25.595.250.787	25.595.250.787
	LICOGI 13 FC Joint Stock Company	77.180.069.578	77.180.069.578	45.267.739.939	14.247.726.816	46.160.056.455	46.160.056.455
	Global Oil and Gas Energy Joint Stock Company	784.340.695.908	784.340.695.908	201.149.883.549	8.671.039.434	591.861.851.793	591.861.851.793
	Song Nhiem 3 Joint Stock Company	400.458.819.890	400.458.819.890	-	16.881.317.538	417.340.137.428	417.340.137.428
	Quan Ngang 3 Industrial park investment joint stock company	474.495.005	474.495.005	-	-	474.495.005	474.495.005
	Total	**1.313.498.104.667**	**1.313.498.104.667**	**276.507.407.987**	**44.441.094.788**	**1.081.431.791.468**	**1.081.431.791.468**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

12.	Taxes and payables to the State	01/01/2026	Payable	Paid in period	31/03/2026
		VNĐ	VNĐ	VNĐ	VND
	Output VAT on domestic sales	1.403.325.692	265.226.510.490	261.870.678.967	4.759.157.215
	Corporate income tax	15.962.073.137	7.942.152.302	19.472.543.073	4.431.682.366
	Personal income tax	760.435.959	3.172.873.261	3.020.094.843	913.214.377
	Natural resource tax	683.823.774	5.542.698.269	5.283.122.705	943.399.338
	Other tax	1.206.959.748	428.236.065	-	1.635.195.813
	Total	**20.016.618.310**	**282.312.470.387**	**289.646.439.588**	**12.682.649.109**

13.	Other Payables	30/09/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	18.477.279.009	70.553.047.723
	LICOGI 13 FC Joint Stock Company	14.223.713.616	5.460.540.877
	Song Nhiem 3 Joint Stock Company	65.159.963.184	49.487.263.240
	Quan Ngang 3 Industrial park investment joint stock company	-	-
	Global Oil and Gas Energy Joint Stock Company	106.850.277.698	86.037.219.530
	ADT SON LA ENERGY JOINT STOCK COMPANY	1.116.378.857	-
	LIG Huong Hoa 2 Joint Stock Company	464.298.034	-
	Total	**206.291.910.398**	**211.538.071.370**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

14 Ower's equity

14.1 Statement of changes in equity

Unit: VND

ITEMS	Owner's invested capital	Share premium	Other equity funds	Treasury shares	Development Investment Fund	Other equity funds	Non-controlling interests	Retained earnings	Total
Balance as at 01/01/2025	**950.845.690.000**	**308.550.000**	**50.149.592**	**(12.034.773.335)**	**20.157.161.767**	**44.624.422**	**177.263.421.892**	6.309.787.855	1.142.944.612.193
Profit for the year	-	-	-	-	-	-	-	22.726.119.343	22.726.119.343
Increase in capital during the year	-	-	-	-	-	-	-	-	-
Other increases	-	-	-	-	**596.286.674**	-	**160.366.499.494**	-	160.962.786.168
Increase in capital from retained earnings	-	-	-	-	-	-	-	-	-
Appropriation of funds	-	-	-	-	-	-	**8.095.350.511**	(322.722.316)	7.772.628.195
Profit distribution	-	-	-	-	-	-	-	-	-
Non-controlling interests	-	-	-	-	-	-	-	-	-
Dividend payment	-	-	-	-	-	-	-	-	-
Other decreases	-	-	**(50.149.592)**	-	-	-	-	-	(50.149.592)
Balance as at 31/12/2025	**950.845.690.000**	**308.550.000**	-	**(12.034.773.335)**	**20.753.448.441**	**44.624.422**	**345.725.271.897**	28.713.184.882	1.334.355.996.307
Profit for the year	-	-	-	-	-	-	-	**14.136.299.641**	14.136.299.641
Increase during the year	-	-	-	-	-	-	-	-	-
Other increases	-	-	-	-	**2.067.459.790**	-	-	-	2.067.459.790
Increase in capital from retained earnings	-	-	-	-	-	-	-	-	-
Appropriation of funds	-	-	-	-	-	-	-	-	-
Profit distribution	-	-	-	-	-	-	-	-	-
Non-controlling interests	-	-	-	-	-	-	-	-	-
Dividend payment	-	-	-	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-	(17.612.715.888)	(21.249.285.999)	(38.862.001.887)
Balance as at 30/09/2026	**950.845.690.000**	**308.550.000**	-	**(12.034.773.335)**	**22.820.908.231**	**44.624.422**	**328.112.556.009**	21.600.198.523	1.311.697.753.851

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

14.2	Owner's invested capital	30/09/2026	01/01/2026
		VND	VND
	Pham Van Thang	36.557.120.000	36.557.120.000
	Dinh Quang Chien	142.000.000.000	95.600.000.000
	Contributed capital from other parties	772.288.570.000	818.688.570.000
Total		**950.845.690.000**	**950.845.690.000**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026

(Continued)

VI. Additional information for items presented in the Consolidated Income Statement

15.	**Sales revenue, provision of services**	**Third quarter of 2026**	**Third quarter of 2025**
		VND	**VND**
	Sales revenue, provision of services	1.465.843.948.746	1.230.977.608.208
	Total	**1.465.843.948.746**	**1.230.977.608.208**

16.	**Cost of good sold**	**Third quarter of 2026**	**Third quarter of 2025**
		VND	**VND**
	Cost of good sold	1.373.372.304.604	1.170.562.705.908
	Total	**1.373.372.304.604**	**1.170.562.705.908**

17.	**Financial revenue**	**Third quarter of 2026**	**Third quarter of 2025**
		VND	**VND**
	Financial revenue	13.462.454.735	10.103.578.505
	Total	**13.462.454.735**	**10.103.578.505**

18.	**Financial expenses**	**Third quarter of 2026**	**Third quarter of 2025**
		VND	**VND**
	Financial expenses	58.969.933.565	40.720.391.772
	In which, interest payable:	58.969.933.565	40.720.391.772
	Total	**58.969.933.565**	**40.720.391.772**

19.	**Basic earnings per share**	**Third quarter of 2026**	**Third quarter of 2025**
		VND	**VND**
	Corporate income tax	17.806.859.697	8.082.468.453
	Adjustments increasing or decreasing accounting profit to determine profit or loss attributable to holders of ordinary shares	-	-
	Profit or loss attributable to ordinary shareholders	17.806.859.697	8.082.468.453
	Weighted average number of ordinary shares outstanding during the period	94.220.661	94.220.661
	Basic earnings per share	131	6

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

VII. Other information

1.	Trade payables	30/09/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	360.547.438.478	335.910.027.837
	LICOGI 13 FC Joint Stock Company	1.249.554.897.819	1.264.118.539.480
	Song Nhiem 3 Joint Stock Company	4.740.769.529	6.698.931.437
	Global Oil and Gas Energy Joint Stock Company	25.535.367.536	-
	Total	**1.640.378.473.362**	**1.606.727.498.754**

2.	Advances to suppliers	30/09/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	242.188.197.731	108.672.128.921
	LICOGI 13 FC Joint Stock Company	956.718.569.799	933.836.109.451
	Song Nhiem 3 Joint Stock Company	3.780.230.557	6.091.177.657
	Quan Ngang 3 Industrial park investment joint stock company	128.040.982	-
	ADT SON LA ENERGY JOINT STOCK COMPANY	100.000.000	-
	LIG Huong Hoa 2 Joint Stock Company	20.759.772.204	20.692.977.204
	Global Oil and Gas Energy Joint Stock Company	63.778.935.130	100.792.212.602
	Total	**1.287.453.746.403**	**1.170.084.605.835**

3.	Non-current trade receivables	30/09/2026	01/01/2026
		VND	VND
	Non-current trade receivables	-	-
	Total	-	-

4.	Long-term Financial Investments	30/09/2026	01/01/2026
		VND	VND
	Licogi 13 Energe Joint Stock Company	9.927.258.225	9.927.258.225
	Licogi13 Invest Joint Stock Company	1.000.000.000	1.000.000.000
	Licogi 13 Thuan Phuoc two - Member Company Limited	120.000.000.000	22.197.000.000
	VGR Ngoc Linh Joint Stock Company	109.858.035	109.858.035
	Licogi 13 Energe Joint Stock Company	22.000.000.000	-
	Licogi13 Hoa Lu Joint Stock Company	13.200.510.000	13.200.510.000
	ECOLEX Thai Binh Joint Stock Company	44.100.000.000	44.100.000.000
	Viet Nhat Connection Consulting Joint Stock Company	241.144.080.197	243.219.298.402
	Licogi 13 ICI – joint stock company	1.350.000.000	1.350.000.000
	Sai Gon Thanh Dat Agriculture investment joint stock company	50.400.000.000	42.000.000.000
	LICOGI 13 Technology Investment Joint Stock Company	4.200.000.000	4.200.000.000
	Green Real Estate Saigon Thuan Phuoc Joint Stock Company	117.450.000.000	117.450.000.000
	Mien Dong Wood industry joint stock Company	3.700.000.000	3.700.000.000
	Licogi 13 CMC – joint stock company	51.145.000.000	53.649.428.372
	North Star Development And Investment Joint Stock Company	-	27.000.000.000
	Total	**679.726.706.457**	**583.103.353.034**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

5.	Trade payables	30/09/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	195.334.985.158	176.418.748.348
	LICOGI 13 FC Joint Stock Company	1.052.459.369.428	781.760.794.465
	Global Oil and Gas Energy Joint Stock Company	149.651.061.187	80.860.287.310
	Song Nhiem 3 Joint Stock Company	41.827.706.091	41.983.462.575
	LIG Huong Hoa 2 Joint Stock Company	3.433.353.492	-
	ADT SON LA ENERGY JOINT STOCK COMPANY	128.907.300	-
	Quan Ngang 3 Industrial park investment joint stock company	379.392	-
	Total	**1.442.835.762.048**	**1.081.023.292.698**

6.	Advances from customers	30/09/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	54.589.151.751	119.691.239.613
	LICOGI 13 FC Joint Stock Company	443.428.128.020	593.535.975.651
	Total	**498.017.279.771**	**713.227.215.264**

7.	General and administrative expenses	Third quarter of 2026	Third quarter of 2025
		VND	VND
	General and administrative expenses	23.141.771.836	19.001.285.120
	Total	**23.141.771.836**	**19.001.285.120**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The third quarter of 2026
(Continued)

8.	Other income	Third quarter of 2026	Third quarter of 2025
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	-	22.945.499
	LICOGI 13 FC Joint Stock Company	115.898.623	376.633.205
	Song Nhiem 3 Joint Stock Company	-	60.974.137
	Vovational School of Engineering No 1 One Member Company Limited	-	37.727.273
	Total	**115.898.623**	**498.280.114**

9.	Other expense	Third quarter of 2026	Third quarter of 2025
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	983.340.634	1.453.082.071
	LICOGI 13 FC Joint Stock Company	4.850.374.749	793.831.887
	Vovational School of Engineering No 1 One Member Company Limited	-	210.206
	Total	**5.833.715.383**	**2.247.124.164**

10. **Comparative information**

The figures are derived from the third quarter 2025 Consolidated Financial Statements and the 2025 Consolidated Financial Statements.

Ha Noi, 28 October 2026

LICOGI 13 – JOINT STOCK COMPANY

Prepared	Chief Accountant	Board of Directors
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

LICOGI13 JOINT STOCK COMPANY
No.: 582/2026/ LICOGI13-CBTT
Re:Explanation of Variations in Profit After Corporate Income Tax in the Reviewed Quarter 3rd 2026 Financial Statements Compared to the Same Period of the Previous Year

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, October 29, 2026

To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

1. Company name: **LICOGI 13 Joint Stock Company.**
2. Stock code: **LIG.**
3. Registered head office address: LICOGI 13 Building, Khuat Duy Tien, Thanh Xuan Ward, Hanoi.
4. Telephone: (024) 3 8544 623 Fax: (024) 3 8544 107
5. Information disclosure officer: Ms. Tran Thi Van Anh – Head of General Planning Department
Address: P7, Q100 Truong Dinh, Tuong Mai Ward, Ha Noi
ID No.: 019174000374 issued by the Department of Administrative Management of Social Order, dated June 28th 2022.
6. Content of Information Disclosure:

Pursuant to the reviewed consolidated quarter 3 financial statements of LICOGI 13 Joint Stock Company for 2026, we hereby provide an explanation regarding the fluctuation in profit after corporate income tax compared with the reviewed quarter 3 financial statements for 2025, as follows:

- **Consolidated financial statements Quarter III year 2026:**

Item	Reviewed quarter 3 FS 2025 (VND million)	Reviewed quarter 3 FS 2026 (VND million)	Decrease	
	1	2	3=2-1	4=(2-1)/1*100%
Profit after corporate income tax (Consolidated financial statements QIII/2026)	8.082	17.807	9.724	120 %

Explanation of the variance: Consolidated profit after corporate income tax increased due to higher profits at subsidiaries.

Recipients:
- As addressed above
- Board of Directors, Board of Management
- Finance & Accounting Department
- Archives

INFORMATION DISCLOSURE OFFICER

M.S.D.N: 0100106426 - C.T.C.P - CÔNG TY CỔ PHẦN LICOGI 13 - P. THANH XUÂN - TP. HÀ NỘI

Tran Thi Van Anh