Form No. 02

LICOGI 13 JOINT STOCK COMPANY ---------- No.: 435 /2026/LICOGI13-TCKT	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** =====***===== *Hanoi, 19 August 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENT INFORMATION

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding information disclosure on the securities market, LICOGI13 Joint Stock Company hereby discloses its financial statement (FS) information for Q1/2026 to the Hanoi Stock Exchange as follows:

1. Organization name: **LICOGI13 Joint Stock Company**

- Stock code: LIG
- Address: LICOGI 13 Building, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City
- Contact phone/Tel: 024 38544623
- Email: Tonghop@licogi13.com.vn   Website: licogi13.com.vn

2. Content of disclosed information:

- Reviewed semi-annual (H1) 2026 FS

☐ Separate FS (for listed organizations without subsidiaries, and superior accounting units with dependent units);

☑ Consolidated FS (for listed organizations with subsidiaries);

☐ Combined FS (for listed organizations with dependent accounting units having their own accounting apparatus).

- Cases subject to mandatory explanation of causes:

+ The audit organization issues an opinion other than an unqualified (unmodified) opinion on the FS (for the audited semi-annual FS 2026):

☐ Yes ☑ No

Written explanation in case "Yes" is ticked:

☐ Yes ☑ No

+ After-tax profit in the reporting period differs by 5% or more between pre-audit and post-audit figures, or changes from a loss to a profit or vice versa (for the audited FS of Q1 2026):

☐ Yes ☑ No

Written explanation in case "Yes" is ticked:

☐ Yes ☑ No

+ After-tax corporate income profit in the income statement of the reporting period changes by 10% or more compared to the report of the same period last year:

☑ Yes ☐ No

Written explanation in case "Yes" is ticked:

☑ Yes ☐ No

+ After-tax profit in the reporting period is a loss, changing from a profit in the same period last year's report to a loss in this period, or vice versa:

☑ Yes ☐ No

Written explanation in case "Yes" is ticked:

☑ Yes ☐ No

This information has been disclosed on the company's website on: 19/08/2026 at the following 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: No

In case the listed organization has such a transaction, please report the following full details:

- Transaction content: None
- Ratio of transaction value/total asset value of the enterprise (%) *(based on the most recent annual financial statements)*; …….
- Transaction completion date: ………………..

We hereby undertake that the information disclosed above is true and accurate, and we take full legal responsibility for the content of the disclosed information.

Enclosed documents:

- Semi-annual (H1) 2026 FS

- Written explanation of the fluctuation in after-tax corporate income profit for H1 2026 compared to the same period last year

Organization's representative
Authorized person for information disclosure

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

CÔNG TY CỔ PHẦN LICOGI 13
Digitally signed by CÔNG TY CỔ PHẦN LICOGI 13
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T/L TỔNG GIÁM ĐỐC
TRƯỞNG PHÒNG KẾ HOẠCH - TỔNG HỢP
Trần Thị Vân Anh

LICOGI 13 JOINT STOCK COMPANY

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS

For the period ended 30 June 2026

Hanoi - August 2026

TABLE OF CONTENTS

CONTENTS **Pages**

STATEMENT OF THE EXECUTIVE BOARD

The Executive Board of LICOGI 13 Joint Stock Company presents this report together with the Company's reviewed interim separate financial statements for the period ended 30 June 2026.

THE COMPANY

LICOGI 13 Joint Stock Company (hereinafter referred to as the "the Company") formerly a State-owned enterprise, was equitized into a joint-stock company under Decision No. 2088/QD-BXD dated 29/12/2004 of the Minister of Construction.

The Company was granted the Enterprise Registration Certificate for a joint stock company, business registration number 0100106426, by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) for the first time on 10/6/2005, and subsequently amended, with the 27th amendment dated 10/7/2025 in respect of the change of the title of the legal representative to the Chairman of the Board of Management of the Company.

Charter Capital according to the 27th Amended Enterprise Registration Certificate dated 10 July 2025 is: VND 950,845,690,000 *(In words: Nine hundred and fifty billion, eight hundred and forty-five million, six hundred and ninety thousand Vietnam Dong).*

The Company's stock is currently listed on the Hanoi Stock Exchange (HNX) with stock code: LIG.

The Company's registered office is located at LICOGI 13 Tower, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City, Vietnam.

BOARDS OF MANAGEMENT, SUPERVISORS AND EXECUTIVE BOARD

Members of Boards of Management, Supervisors and the Executive Board who held office during the period and up to the date of this report are as follows:

Board of Management

Mr. Pham Van Thang	Chairman of the Board of Management, legal representative
Mr. Nguyen Quoc Hung	Independent Member
Mr. Nguyen Van Hiep	Independent Member
Mr. Vu Tuan Duong	Member
Mrs. Nguyen Thanh Tu	Member
Mr. Do Thanh Ha	Member

Board of Supervisors

Ms. Nguyen Thi Thom	Head of the Board
Mr. Le Van Cuong	Member
Ms. Hoang Thi Tuyen	Member

Executive Board

Mr. Pham Van Thang	Chairman of the Board of Management, legal representative
Mr. Do Thanh Ha	General Director
Mrs. Nguyen Thanh Tu	Deputy General Director
Mr. Tran Quang Huy	Deputy General Director
Mr. Le Xuan Thanh	Deputy General Director (dismissed from 20 January 2026)
Mr. Nguyen Nam Son	Deputy General Director
Mr. Nguyen Quoc Thi	Deputy General Director

STATEMENT OF THE EXECUTIVE BOARD (CONTINUED)

SUBSEQUENT EVENTS

According to the Executive Board's assessment, in all material respects, there were no unusual events occurring after the accounting closing date that would affect the Company's financial position or operations and that would require adjustment to, or disclosure in, the interim separate financial statements for the period ended 30 June 2026.

AUDITORS

The interim separate financial statements for the period ended 30 June 2026 have been reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Company's Executive Board is responsible for preparing the interim separate financial statements, which give a true and fair view of the financial position of the Company as at 30/6/2026 as well as of its interim separate results of operations and interim separate cash flows for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim separate financial statements. In preparing these interim separate financial statements, the Executive Board is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the interim separate financial statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the interim separate financial statements are free from material misstatements due to frauds or errors;
- Prepare the interim separate financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Executive Board is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim separate financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim separate financial statements. The Executive Board is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Executive Board confirms that the Company has complied with the above requirements in preparing the interim separate financial statements.

For and on behalf of the Executive Board,

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

Pham Van Thang
Chairman of the Board of Management
Hanoi, 18 August 2026

CPA VIETNAM

CPA VIETNAM AUDITING COMPANY LIMITED

Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Khuong Dinh Ward, Hanoi, Vietnam

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INPACT MEMBER

No: 195/2026/BCSX-CPA VIETNAM-NV1

REVIEW REPORT OF INTERIM SEPARATE FINANCIAL STATEMENTS

To: **Shareholders**
Boards of Management, Supervisors and the Executive Board
LICOGI 13 Joint Stock Company

We have reviewed the accompanying interim separate financial statements of LICOGI 13 Joint Stock Company, prepared on 18/8/2026, as set out on pages 05 to page 46, including the Interim Separate Statement of Financial Position as at 30/6/2026, and the Interim Separate Income Statement, and Interim Separate Cash Flow Statement for the period then ended, and Notes to the interim separate financial statements.

Responsibility of the Executive Board

The Company's Executive Board is responsible for the true and fair preparation and presentation of these interim separate financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the interim separate financial statements, and for the internal control as the Executive Board determines is necessary to enable the preparation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the interim separate financial position of LICOGI 13 Joint Stock Company as at 30/6/2026, and of its interim separate results of operations and interim separate cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim separate financial statements.

M.S.D.N: 0101917... CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM THÀNH PHỐ HÀ NỘI - VIỆT NAM

Phan Thanh Nam
Deputy General Director
Audit Practising Registration Certificate
No: 1009-2023-137-1
Authorised paper No. 02/2026/UQ-CPA VIETNAM dated 02/01/2026 of the Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

ASSETS		Code	Note	30/06/2026 VND	Restated 01/01/2026 VND
A -	**CURRENT ASSETS (100=110+120+130+140+160)**	**100**		**1,292,221,146,860**	**1,278,068,543,428**
I.	**Cash and cash equivalents**	**110**	5.1	**16,000,691,523**	**62,837,117,215**
1.	Cash	111		12,450,691,523	59,287,117,215
2.	Cash equivalents	112		3,550,000,000	3,550,000,000
II.	**Short - term investments**	**120**		**13,800,000,000**	**11,600,000,000**
1.	Short - term held to maturity Investments	123	5.2	13,800,000,000	11,600,000,000
III.	**Short- term receivables**	**130**		**1,001,526,759,674**	**996,263,486,646**
1.	Short-term receivables from customers	131	5.3	367,819,883,685	335,910,027,837
2.	Prepayments to sellers in short-term	132	5.4	238,031,906,736	209,336,300,541
3.	Other short-term receivables	135	5.5	411,889,569,988	467,231,759,003
4.	Short-term allowances for doubtful debts	136	5.6	(16,214,600,735)	(16,214,600,735)
IV.	**Inventories**	**140**	5.7	**248,746,755,003**	**196,881,853,636**
1.	Inventories	141		248,746,755,003	196,881,853,636
V.	**Other current assets**	**160**		**12,146,940,660**	**10,486,085,931**
1.	Short-term deferred expenses	161	5.8	125,501,867	64,382,753
2.	Deductible value added tax	162		12,021,438,793	10,389,231,762
3.	Tax and other receivables from government budget	163	5.18	-	32,471,416
B -	**LONG-TERM ASSETS (200=210+220+240+250+260+270)**	**200**		**2,367,007,361,845**	**2,156,094,525,160**
I.	**Long-term receivables**	**210**		**152,594,637,759**	**243,268,547,335**
1.	Other long-term receivables	215	5.5	152,594,637,759	243,268,547,335
II.	**Fixed assets**	**220**		**131,917,962,225**	**126,250,052,826**
1.	Tangible fixed assets	221	5.9	88,534,425,895	90,031,376,134
	- Historical Costs	*222*		*178,629,605,292*	*177,377,479,359*
	- Accumulated depreciation	*223*		*(90,095,179,397)*	*(87,346,103,225)*
2.	Finance lease fixed assets	224	5.10	43,383,536,330	36,218,676,692
	- Historical Costs	*225*		*73,665,893,722*	*61,552,102,363*
	- Accumulated depreciation	*226*		*(30,282,357,392)*	*(25,333,425,671)*
3.	Intangible fixed assets	227	5.11	-	-
	- Historical Costs	*228*		*152,500,000*	*152,500,000*
	- Accumulated amortization	*229*		*(152,500,000)*	*(152,500,000)*
III.	**Investment properties**	**240**	5.12	**18,850,000,000**	**18,850,000,000**
1.	Historical Costs	241		18,850,000,000	18,850,000,000
IV.	**Long-term assets in progress**	**250**		**80,616,498,103**	**82,365,515,237**
1.	Long-term work in progress	251	5.7	47,074,469,990	62,758,997,953
2.	Construction in progress	252	5.13	33,542,028,113	19,606,517,284
V.	**Long-term investments**	**260**	5.14	**1,978,514,530,925**	**1,680,920,830,925**
1.	Investments in subsidiaries	261		1,375,662,300,000	1,203,231,600,000
2.	Investments in joint ventures and associates	262		528,300,510,000	422,097,510,000
3.	Investments in equity of other entities	263		85,190,449,593	66,230,449,593
4.	Allowances for long-term investments	264		(10,638,728,668)	(10,638,728,668)
VI.	**Other Long-term assets**	**270**		**4,513,732,833**	**4,439,578,837**
1.	Long-term deferred expenses	271	5.8	4,513,732,833	4,439,578,837
TOTAL ASSETS (280 = 100+200)		**280**		**3,659,228,508,705**	**3,434,163,068,588**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

	RESOURCES	Code	Note	30/06/2026 VND	Restated 01/01/2026 VND
C-	**LIABILITIES (300=310+330)**	**300**		**2,678,659,643,095**	**2,425,852,548,007**
I.	**Short-term liabilities**	**310**		**1,101,923,817,522**	**976,170,996,245**
1.	Short-term trade payables	311	5.15	229,959,714,100	176,418,748,348
2.	Short-term prepayments from customers	312	5.16	166,931,496,142	119,861,324,836
3.	Dividends and profit payables	313	5.17	28,381,391,875	115,193,575
4.	Short-term Taxes and other payables to State budget	314	5.18	12,762,615,607	12,305,121,204
5.	Payables to employees	315		5,468,070,806	4,255,217,616
6.	Short-term accrued expenses	316	5.19	58,448,791,677	53,186,598,736
7.	Short-term deferred revenues	319	5.20	1,345,302,456	1,392,108,505
8.	Other short-term payments	320	5.21	35,468,788,561	41,184,597,825
9.	Short-term borrowings and finance lease liabilities	321	5.22	558,840,700,651	564,749,206,842
10.	Bonus and welfare funds	323		4,316,945,647	2,702,878,758
II.	**Long-term liabilities**	**330**		**1,576,735,825,573**	**1,449,681,551,762**
1.	Long-term repayments from customers	332	5.16	621,933,319,901	641,441,359,403
2.	Other long-term payables	338	5.21	860,818,013,915	736,442,255,100
3.	Long-term borrowings and finance lease liabilities	339	5.22	93,984,491,757	71,797,937,259
D-	**OWNERS' EQUITY**	**400**	5.23	**980,568,865,610**	**1,008,310,520,581**
1.	Contributed capital	411		950,845,690,000	950,845,690,000
	- *Ordinary shares with voting rights*	*411a*		*950,845,690,000*	*950,845,690,000*
2.	Capital surplus	412		(838,950,000)	(838,950,000)
3.	Treasury shares	415		(12,034,773,335)	(12,034,773,335)
4.	Development and investment funds	418		15,361,200,647	13,714,133,758
5.	Undistributed profit after tax	420		27,235,698,298	56,624,420,158
	- *Undistributed profit after tax brought forward*	*420a*		*25,064,088,080*	*23,683,082,387*
	- *Undistributed profit after tax for the current period*	*420b*		*2,171,610,218*	*32,941,337,771*
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**3,659,228,508,705**	**3,434,163,068,588**

Hanoi, 18 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Trần Thanh Huệ	Lai Thi Tho	Pham Van Thang

M.S.D.N: 0101 ... C.T.C.P
CÔNG TY CỔ PHẦN LICOGI 13
P. THANH XUÂN - TP. HÀ NỘI

INTERIM SEPARATE INCOME STATEMENT

For the 6-month period ended 30 June 2026

ITEMS		Code	Note	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
1.	Revenues from sales and services rendered	01	6.1	740,857,908,615	640,435,036,162
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		740,857,908,615	640,435,036,162
4.	Cost of goods and services	11	6.2	699,059,496,477	608,666,116,524
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		41,798,412,138	31,768,919,638
6.	Gain/(loss) on sale and disposal of investment properties	21		-	-
7.	Financial income	22	6.3	12,975,231,123	1,321,644,204
8.	Financial expenses	23	6.4	23,937,258,026	21,509,182,921
	In which: interest expenses	*24*		23,937,258,026	20,707,518,992
9.	Selling expenses	25		-	-
10.	General administrative expenses	26	6.5	12,464,298,333	8,459,707,450
11.	**Net profits from operating activities {30 = 20+21+22-(23+25+26)}**	**30**		18,372,086,902	3,121,673,471
12.	Other income	31	6.6	34,272,727	165,818,182
13.	Other expenses	32	6.6	16,234,749,411	602,337,729
14.	**Other profits (40 = 31-32)**	**40**	**6.6**	(16,200,476,684)	(436,519,547)
15.	**Total net profit before tax(50 = 30+40)**	**50**		2,171,610,218	2,685,153,924
16.	Current corporate income tax expenses	51	6.7	-	588,503,154
17.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		2,171,610,218	2,096,650,770

Hanoi, 18 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Trần Thanh Huệ		
	Lai Thi Tho	Pham Van Thang

M.S.D.N: 0100108... C.T.C.P * CÔNG TY CỔ PHẦN LICOGI 13 * P. THANH XUÂN - TP. HÀ NỘI

INTERIM SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the 6-month period ended 30 June 2026

	ITEMS	Code	Note	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	***01***		***2,171,610,218***	***2,685,153,924***
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		7,698,007,893	6,896,908,429
	- Provisions	03		-	-
	- Gains (losses) on investing activities	05		(12,956,380,901)	(1,460,014,131)
	- Interest expenses	06		23,937,258,026	20,707,518,992
3.	***Operating profit before changes in working capital***	***08***		***20,850,495,236***	***28,829,567,214***
	- Increase (decrease) in receivables	09		96,560,900,933	145,275,929,178
	- Increase (decrease) in inventories	10		(36,180,373,404)	(44,304,569,112)
	- Increase (decrease) in payables	11		193,049,490,720	83,289,822,113
	- (Increase) decrease defered expenses	12		(135,273,110)	(83,193,194)
	- Interest paid	14		(22,451,758,513)	(19,876,353,842)
	- Corporate income tax paid	15		-	(2,540,162,708)
	- Other payments on operating activities	17		(33,000,000)	(44,400,000)
	Net cash flows from operating activities	***20***		***251,660,481,862***	***190,546,639,649***
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		(15,187,636,762)	(1,487,504,951)
2.	Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	163,636,364
3.	Expenditures on loans and purchase of debt instruments from other entities	23		(2,200,000,000)	-
4.	Expenditures on equity investments in other entities	25		(297,593,700,000)	(193,375,600,000)
5.	Proceeds from equity investment in other entities	26		-	10,882,000,000
6.	Proceeds from interests, dividends and distributed profits	27		206,380,901	174,377,767
	Net cashflow from investing activities	***30***		***(314,774,955,861)***	***(183,643,090,820)***
III.	**Cash flows from financing activities**				
1.	Proceeds from borrowings	33		581,172,321,850	562,889,783,665
2.	Repayment of financial principal	34		(557,843,675,782)	(569,179,927,691)
3.	Payment for finance leasing debts	35		(7,050,597,761)	(6,002,618,208)
	Net cashflow from financing activities	***40***		***16,278,048,307***	***(12,292,762,234)***
	Net cashflow during the period (50 = 20+30+40)	50		**(46,836,425,692)**	**(5,389,213,405)**
	Cash and cash equivalents at beginning of the period	60	5.1	**62,837,117,215**	**16,964,435,833**
	Effect of exchange rate fluctuations	61		-	-
	Cash and cash equivalents at end of the period (70 = 50+60+61)	70	5.1	**16,000,691,523**	**11,575,222,428**

Hanoi, 18 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Trần Thanh Huệ		
	Lai Thi Tho	Pham Van Thang

CÔNG TY CỔ PHẦN LICOGI 13 – P. THANH XUÂN - TP. HÀ NỘI

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
For the period ended 30 June 2026

1. COMPANY INFORMATION

1.1 Structure of ownership

LICOGI 13 Joint Stock Company formerly a state-owned enterprise, was equitized under Decision No. 2088/QĐ-BXD dated 29/12/2004 of the Ministry of Construction. The Company operates under the Enterprise Registration Certificate for a joint stock company, business registration number 0100106426, initially issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) on 10/6/2005, and subsequently amended, with the 27th amendment dated 10/7/2025 in respect of the change of the title of the legal representative to the Chairman of the Board of Management of the Company.

Charter capital according to the 27th Amended Enterprise Registration Certificate dated 10/7/2025: VND 950,845,690,000 *(in words: Nine hundred and fifty billion, eight hundred and forty-five million, six hundred and ninety thousand Vietnam Dong).*

The Company's registered office is located at: LICOGI 13 Tower, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City, Vietnam.

The Company's shares are currently listed on the Hanoi Stock Exchange (HNX) under the ticker symbol LIG.

The total number of the Company's employees as at 30/6/2026 is 148 people (as at 31/12/2025: 150 people).

1.2 Operating industries and principal activities

- Mining of iron ore, other non-ferrous metal ores, and rare precious metal ores;
- Construction activities: construction of residential buildings, railway and roadway works, water supply and drainage systems, telecommunications works, and other civil and industrial construction projects;
- Installation of other construction systems; finishing of construction works; installation of industrial machinery and equipment; repair of machinery and equipment;
- Management consultancy services (construction consultancy, project management, excluding legal, financial, accounting, auditing, and tax consultancy);
- Real estate business, including land use rights owned or leased;
- Manufacture of other fabricated metal products not elsewhere classified; manufacture of other non-metallic mineral products not elsewhere classified (construction materials, block bricks, concrete culvert pipes);
- Wholesale of machinery, equipment, and electronic and telecommunications components; inland waterway freight transport; warehousing and storage of goods; restaurants and mobile food service activities (excluding operation of bars, karaoke rooms, and dance clubs); beverage service activities (excluding operation of bars);
- Support services for mining and other ores; repair of machinery and equipment; electrical repairs; ...
- Other business lines as specifically stated in the Enterprise Registration Certificate./.

Principal business lines and activities: real estate business; construction of various types of houses, railway works, and roadway works; trading in construction materials.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

For civil and industrial construction activities, the normal business cycle corresponds to the construction period of the projects/works.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

1.4 The Company structure

As at 30/6/2026, the Company has subsidiaries, associates as follows:

Subsidiaries	Head office address	Main business activities	Voting rights ratio	Capital contribution ratio
Licogi 13 FC Joint Stock Company	Licogi 13 Building, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi	Construction of technical works; Real estate business; Management	51.00%	51.00%
LIG Huong Hoa 2 Joint Stock Company	No. 37 Ly Thuong Kiet Street, Dong Luong Ward, Dong Ha City, Quang Tri	Generation, transmission and distribution of electricity	99.40%	99.40%
Song Nhiem 3 Joint Stock Company	Niem Son Commune, Tuyen Quang Province	Generation, transmission and distribution of electricity	98.67%	98.67%
Global Petroleum Energy JSC	No. 66 Nguyen Trai Street, Group 9, To Hieu Ward, Son La	Generation, transmission and distribution of electricity	88.62%	88.62%
Quan Ngang 3 Industrial Park Investment JSC	Ha Thanh Village, Gio Linh Commune, Quang Tri Province, Vietnam	Real estate business, land use rights belonging to the owner, user or lessee	52.00%	97.41%
ADT Son La Energy Joint Stock Company	No. 95 Dien Bien Street, Group 8, To Hieu Ward, Son La Province	Electricity production	96.00%	96.00%

Associated company	Head office address	Main business activities	Voting rights ratio	Capital contribution ratio
Licogi 13 Construction Materials Joint Stock Company	1st Floor, Unit A, Licogi 13 Building, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City	Production, supply of construction materials and mining	45.00%	45.00%
Licogi 13 Construction and Infrastructure Investment Joint Stock Company	No. 96 West Belt Road, Caric Residential Area, Ward 8, An Khanh Ward, Ho Chi Minh City	Building construction, architectural activities and technical consultancy ...	49.00%	49.00%
Saigon Thuan Phuoc Green Real Estate Joint Stock Company	No. 61, 30/4 Street, Hoa Cuong Ward, Da Nang City	Construction	40.70%	40.70%
Licogi 13 Thuan Phuoc Two-member Co., Ltd	No. 1224 Hung Vuong Street, Resettlement Urban Area HH1 and HH2, Quy Nhon Bac Ward, Gia Lai Province	Construction	45.00%	45.00%
Licogi13 Invest Joint Stock Company	4th Floor, LICOGI13 Building, 164 Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City	Real estate business	40.00%	40.00%
Licogi 13 Hoa Lu Joint Stock Company	No. 21, Alley 36, Kim Dong Street, Hoa Lu Ward, Ninh Binh Province	Real Estate Business, Including Land Use Rights Owned, Used or Leased by the Enterprise	30.00%	30.00%

Details of investments in subsidiaries and associates are presented in Note 5.14 to the Notes to the Interim separate financial statements.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

1.5 Statement of information comparability on the interim separate financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Enterprise Accounting System, replacing the Enterprise Accounting System issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is effective for financial years beginning on or after 1 January 2026.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC from 1 January 2026. Where the application of this Circular changes the presentation of the interim separate financial statements, the Company restates or reclassifies the comparative figures in accordance with the regulations. Therefore, the accounting information and figures presented in the interim separate financial statements are comparable as they have been computed and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of the solar year.

The interim separate financial statements are prepared for the period ended 30 June.

Accounting currency

The accompanying interim separate financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applies the Vietnamese Enterprise Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Executive Board ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant legal regulations applicable to the preparation and presentation of the Company's interim separate financial statements for the period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the interim separate financial statements

The attached interim separate financial statements are expressed in Vietnam Dong ("VND"), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relevant to the preparation and presentation of interim separate financial statements. The accompanying interim separate financial statements are the Company's ones, therefore, they do not include the interim financial statements of subsidiaries. Users of the interim separate financial statements should read them together with the Company's interim consolidated financial statements for the period ended 30 June 2026 to obtain full information of the Company's financial position as well as the results of operations and cash flows during the period. The accompanying interim separate financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting estimates

The preparation of the interim separate financial statements in conformity with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relevant to the preparation and presentation of interim separate financial statements requires the Executive Board to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim separate financial statements and the reported amounts of revenues and expenses during the fiscal year. Actual results may differ from those estimates and assumptions.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and cash equivalents

Cash: includes cash on hand and demand deposits with banks. Cash on hand and bank deposits are recorded based on actual cash receipts and payments. Cash equivalents: are deposits with maturities of no more than three months from the date of deposit, readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

Financial investments

Held to maturity investments: Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments include: term bank deposits with original maturities of more than 3 months, held-to-maturity loans for the purpose of earning periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognized from the acquisition date and are initially measured at cost including the purchase price and other costs related to the acquisition of the investments. Interest from these held-to-maturity investments after the acquisition date is recognized in the Income Statement on an accrual basis. Interest arising prior to the Company's acquisition is recorded as a decrease in the cost at the acquisition date. Held-to-maturity investments are stated at cost less allowance for doubtful debts. Allowance for bad debts of held-to-maturity investments is made in conformity with current accounting regulations.

Investments in subsidiaries, joint ventures and associates: Investments in subsidiaries over which the Company has control over financial and operating policies, and investments in associates over which the Company has significant influence, are stated at cost in the interim separate financial statements.

Distributions of profits received by the Company from the accumulated profits of subsidiaries after the date the Company obtains control are recognized in the Company's profit or loss for the year. Other distributions are treated as a recovery of investment and deducted from the carrying amount of the investment.

Distributions of profits received from the accumulated profits of associates after the date the Company obtains significant influence are recognized in the Company's profit or loss for the period (year). Other distributions are treated as a recovery of investment and deducted from the carrying amount of the investment. Investments in subsidiaries, joint ventures, associates, and other investments are presented in the statement of financial position at historical cost, less any allowance for impairment (if any).

Allowance for losses of investments in subsidiaries and associates is made when these companies incur losses (except for losses already anticipated in the business plan determined before the investment) which may result in the Company losing its capital, or is made for the diminution in value of the investments in these companies.

Other investments: are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments. Provision for impairment of investments in the equity instruments of other entities is made when there is objective evidence indicating a decline in the value of such investments as at the end of the accounting period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

Receivables are amounts recoverable from customers or other parties. Receivables are presented at their carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at cost, except when the cost of inventories exceeds their net realizable value, in which case they are stated at net realizable value. Inventory cost includes direct materials, direct labor, and, where applicable, production overheads incurred to bring the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the costs of completion and the estimated costs necessary to make the sale, including marketing, selling, and distribution expenses.

Inventories are accounted for using the perpetual inventory method and are valued using the weighted average cost method.

Provision for inventory write-downs is recognized when there is reliable evidence of a decline in the net realizable value of inventories below their cost.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in other income or other expenses during the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The specific depreciation periods are as follows:

	Years
Buildings, structures	07 - 30
Machinery and equipment	06 - 15
Motor vehicles	05 - 10
Office equipment	03 - 07

Intangible fixed assets and Amortization

The Company's intangible fixed assets consist of accounting software, which is recorded at cost and presented in the statement of financial position under cost, accumulated amortization, and carrying amount.

The Company applies the straight-line amortization method to the software over an estimated useful life of three years.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Finance leases as lessee

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. All other leases are considered operating leases.

Finance leases

A finance lease is recognized as a finance lease asset and a finance lease liability in the statement of financial position at the lower of the fair value of the leased asset and the present value of the minimum lease payments at the inception of the lease.

Payments for finance leases are divided into finance charges and principal payables. Financial expenses are calculated for each accounting period during the lease term at a fixed rate of interest on the remaining outstanding balance.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives like the Company owned assets or over the leased term in case the leased term is shorter, in details:

	Years
Machinery and equipment	06 - 15
Motor vehicles	05 - 10

Investment properties

Investment properties include land use rights and buildings, structures held by the Company for the purpose of earning rentals or awaiting higher price, which are stated at cost less accumulated depreciation. The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Company, or the fair value of other amounts exchanged to acquire the investment property by the time of purchase or completion of construction of the investment property. Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the period, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

Investment properties held for rental purposes are depreciated using the straight-line method over an estimated useful life of 34 years. The Company does not depreciate investment properties held for capital appreciation.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

Prepaid expenses

Prepaid expenses represent costs actually incurred but related to the operating results of multiple accounting periods, and these costs are subsequently allocated to the production and business expenses of future periods.

Short-term prepaid expenses: are recorded at cost and classified as current or non-current in the statement of financial position based on the prepayment period of each contract.

Long-term prepaid expenses related to tools and equipment are initially recognized at cost and amortized on a straight-line basis over a period not exceeding 36 months.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Trade payables and Other payables

Trade payables and other payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

These payables are determined with virtual certainty as to their value and timing and are recognized at not less than the obligation to be settled. They are classified as follows:

- Trade payables: These are trade payables arising from the purchase of goods, services, or assets between the Company and suppliers (who are independent from the Company, including payables between the parent company and its subsidiaries and associates). Such payables also include amounts payable for imports handled through an entrusted party (in entrusted import transactions).
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profits payable

Dividends are recognised as a liability in accordance with the Resolution of the General Meeting of Shareholders.

Loans and finance lease liabilities

Loans and finance lease liabilities include borrowings and finance lease liabilities from credit institutions and other organizations and individuals; excluding loans in the form of bonds or preference shares with terms requiring the issuer to repurchase them at a certain point in the future.

The Company monitors loan amounts and finance lease liabilities in details by each debtor and classifies them into short-term and long-term according to repayment term.

All expenses related to borrowings are recognized in the Income Statement when incurred, except for expenses incurred from specific borrowings for the investment, construction or production of assets in progress, which are capitalized in accordance with the Accounting Standard on borrowing costs.

Recognition and capitalization of Borrowing costs

All borrowing costs are recognised in the Income Statement when incurred, except for the borrowing costs capitalized under Vietnamese Accounting Standard "Borrowing costs". The Company's borrowing costs include:

- Interest expenses: determined and recognized monthly based on the interest rate and the outstanding principal of the borrowings.
- Guarantee fees incurred: allocated appropriately over the borrowing period.

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses. The Company recognizes accrued expenses for the following main items:

- Accrued interest expenses: recognized in advance according to the loan agreement;
- Labor, materials, and fuel costs: accrued based on the approved estimates and the amount of work completed. The Company only accrues costs to preliminarily calculate the cost of projects/items that have been completed and determined to be sold within the year but lack sufficient documentation for official acceptance. The accrued costs are estimated to correspond to the standard cost calculated based on the total estimated cost of the completed projects/items identified as sold.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Provisions

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the end of the accounting period (or as at the fiscal year end date).

The difference between the unused provision recognized in the previous accounting period and the provision established in the reporting period is reversed to reduce production and business expenses for the year, except for the excess difference related to construction warranty provisions, which is reversed into other income for the period.

The Company's provisions include: provisions for construction works warranties, calculated as a percentage of the project value as specified in each construction contract.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Treasury shares are recorded at purchase price and presented as a reduction in owners' equity in the statement of financial position.

After-tax profit is appropriated for dividend distribution to shareholders upon approval by the Shareholders' Council at the Annual General Meeting and for allocation to funds in accordance with the Company's Charter.

Revenue and other income

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the Company;

(c) Identify the completed work as at the statement of financial position date; and

(d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from sale of goods and products

Revenue from sale of goods shall be recognized when it satisfies all the conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Costs related to transactions can be determined.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Construction contract

Revenue and expenses from construction activities are recognized in accordance with the Company's accounting policy on construction contracts. Revenue and expenses of construction contracts are recognized as follows:

- When a construction contract stipulates that the Company is paid based on the value of work performed: if the outcome of the construction contract can be reliably measured and is confirmed by the customer, revenue and expenses related to the contract are recognized corresponding to the portion of work completed and confirmed by the customer during the year, as reflected in the issued invoices.
- When the outcome of a construction contract cannot be reliably estimated: if the Company can recover the contract costs incurred, contract revenue is recognized only to the extent of the costs expected to be recoverable. In this case, no profit is recognized, even if the total contract costs may exceed the total contract revenue.

Revenue from real estate sales

Revenue from the sale of real estate in which the Company is the developer is recognized when all of the following conditions are simultaneously met:

- The real estate has been fully completed and delivered to the buyer, and the Company has transferred the risks and rewards associated with ownership of the property to the buyer;
- The Company no longer retains managerial rights as the owner or control over the property;
- Revenue can be measured with reasonable certainty;
- The Company has received or will receive the economic benefits from the real estate sale transaction;
- The costs associated with the real estate sale transaction can be reliably determined.

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of sales includes the cost of products, goods, and services, as well as the construction production costs recognized in line with the revenue consumed during the period.

For direct material costs exceeding normal consumption, labor costs, and fixed production overheads not allocated to the cost of inventories, these costs are recognized immediately as cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not yet been determined as sold.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax income) in determining profit or loss of a period.

Current income tax expenses: are corporate income tax payable calculated on taxable income during the year and the current corporate income tax rate. The current corporate income tax rate applicable is 20% of taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Company in case that party is under the same control or is subject to the same material effects. When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Company mainly operates in construction and installation, trading and services in a single geographical area – Vietnam. Therefore, the Executive Board decides to prepare and present segment reporting by business segment.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	4,691,807,592	3,655,258,429
Bank deposits (i)	7,758,883,931	55,631,858,786
Cash equivalents at BIDV (ii)	3,550,000,000	3,550,000,000
Total	**16,000,691,523**	**62,837,117,215**

(i) Details of demand deposits at banks:

	30/06/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	1,810,426,866	1,819,162,671
Tien Phong Commercial Joint Stock Bank	5,011,345,819	47,401,294,501
Others	937,111,246	6,411,401,614
Total	**7,758,883,931**	**55,631,858,786**

(ii) One-month term deposits under deposit contracts at the Joint Stock Commercial Bank for Investment and Development of Vietnam.

5.2 Held to maturity investments

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original cost	**Recoverable amount**	**Allowances**	**Original cost**	**Recoverable amount**	**Allowances**
Short-term	**13,800,000,000**	**13,800,000,000**	**-**	**11,600,000,000**	**11,600,000,000**	**-**
Term deposits	***13,800,000,000***	***13,800,000,000***	**-**	***11,600,000,000***	***11,600,000,000***	**-**
Term deposits (*)	13,800,000,000	13,800,000,000	-	11,600,000,000	11,600,000,000	-
Total	**13,800,000,000**	**13,800,000,000**	**-**	**11,600,000,000**	**11,600,000,000**	**-**

(*) Six-month term deposits at commercial banks with interest rates ranging from 3.4% to 7.45% per annum. All of the above deposits are pledged or mortgaged as collateral for bank borrowings (details are provided in Note 5.22).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.3 Short-term receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**367,819,883,685**	**(4,859,705,641)**	**335,910,027,837**	**(4,859,705,641)**
Trung Chinh Joint Stock Company	146,315,336,728	-	158,859,921,528	-
TG Hanoi JSC	40,000,000,000	-	40,500,000,000	-
Licogi 13 - FC JSC	24,164,573,669	-	28,546,132	-
Haiphong PMB for Investment and Const of Agricultural and Rural Devt Projects	18,946,336,000	-	-	-
Licogi Corporation - JSC	17,065,018,786	-	17,065,018,786	-
Viet Tri Bridge BOT Joint Stock Company	13,404,274,076	-	13,704,274,076	-
Others	107,924,344,426	(4,859,705,641)	105,752,267,315	(4,859,705,641)
Total	**367,819,883,685**	**(4,859,705,641)**	**335,910,027,837**	**(4,859,705,641)**
In which: Receivables from customers are related parties (Details in Note 7.1)	***38,424,571,489***		***2,371,059,946***	

5.4 Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**238,031,906,736**	**(11,354,895,094)**	**209,336,300,541**	**(11,354,895,094)**
Project Management Board	45,606,276,051	-	64,085,331,974	-
Licogi 13 JSC - Construction and Infrastructure Investment	37,811,177,633	-	37,811,177,633	-
Bros E&C JSC	28,321,846,245	-	-	-
Licogi13 - E&C., JSC	26,791,963,947	(11,354,895,094)	41,791,963,947	(11,354,895,094)
Licogi 13 Construction Materials JSC	7,751,082,678	-	12,922,853,598	-
Others	91,749,560,182	-	52,724,973,389	-
Total	**238,031,906,736**	**(11,354,895,094)**	**209,336,300,541**	**(11,354,895,094)**
In which: Repayments to suppliers are related parties *(Details in Note 7.1)*	***45,562,260,311***		***50,734,031,231***	

5.5 Short-term and long-term other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	**411,889,569,988**	-	**467,231,759,003**	-
Advance (*):	53,930,047,592	-	110,905,226,136	-
- Mr Tran Hoang Hiep.	*25,940,284,621*	-	*29,940,284,621*	-
- Mr. Pham Duc Quang	*649,946,191*	-	*599,946,191*	-
- Mrs. Hoang Thi Tuyen	*1,772,291,499*	-	*1,741,573,899*	-
- Mr. Vu Tien Dat	-	-	*50,405,600,000*	-
- Others	*25,567,525,281*	-	*28,217,821,425*	-
Other receivables:	357,959,522,396	-	356,326,532,867	-
- Phuc An Khang Binh Phuoc JSC (1)	*166,560,000,000*	-	*166,560,000,000*	-
- ICI An Thinh Real Estate JSC (2)	*84,718,540,472*	-	*84,388,540,472*	-
- Global Petroleum Energy JSC (3)	*17,289,373,675*	-	*60,230,034,649*	-
- Dividends must be collected from Licogi13FC JSC	*12,750,000,000*	-	-	-
- Others	*76,641,608,249*	-	*45,147,957,746*	-
Long-term	**152,594,637,759**	-	**243,268,547,335**	-
Deposit	152,594,637,759	-	243,268,547,335	-
Total	**564,484,207,747**	-	**710,500,306,338**	-
In which: Other receivables are related parties *(Details in Note 7.1)*	***40,358,683,210***		***66,924,623,864***	

(*) Advances for business operations represent amounts advanced by the Company to employees for carrying out business and operating activities or handling assigned tasks in accordance with the Company's financial management regulations.

(1): Receivables under the four-party framework agreement among Licogi 13 Joint Stock Company, Trung Chinh Joint Stock Company, Phuc An Khang Binh Phuoc Joint Stock Company, and Mr. Nguyen Khac Trung (Chairman of the Board cum General Director of Trung Chinh JSC and General Director of Phuc An Khang Binh Phuoc JSC) regarding business cooperation for the Tra Co High-end Urban and Tourism Project in Quang Ninh Province; transfer of projects; sale and purchase of shophouses and villas in the Ho Suoi Cam Tourism Project in Dong Xoai City, Binh Phuoc Province; and offsetting receivables/payables from share and real estate transactions once the Ho Suoi Cam Tourism Project meets the conditions for sale in accordance with regulations.

(2): Investment cooperation contract between Licogi 13 JSC and ICI An Thinh Real Estate JSC for the execution of the Bac Kenh Dao Commercial Urban Project in Chau Doc Ward, An Giang Province.

(3): Receivables recognized according to the progress of the investment cooperation contract for the Nam Pan 5 Hydropower Project in Chieng Mung Commune, Son La Province.

5.6 Short-term allowances for doubtful debts

	30/06/2026 (VND)			01/01/2026 (VND)		
	Historical cost	**Provisions**	**Recoverable value**	**Historical cost**	**Provisions**	**Recoverable value**
Receivables from customers	**16,199,018,802**	**(4,859,705,641)**	**11,339,313,161**	**16,199,018,802**	**(4,859,705,641)**	**11,339,313,161**
Dai Duong BOT JSC	16,199,018,802	(4,859,705,641)	11,339,313,161	16,199,018,802	(4,859,705,641)	11,339,313,161
Repayments to suppliers	**11,354,895,094**	**(11,354,895,094)**	**-**	**11,354,895,094**	**(11,354,895,094)**	**-**
Licogi 13 - E&C JSC	11,354,895,094	(11,354,895,094)	-	11,354,895,094	(11,354,895,094)	-
Total	**27,553,913,896**	**(16,214,600,735)**	**11,339,313,161**	**27,553,913,896**	**(16,214,600,735)**	**11,339,313,161**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.7 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Historical cost	Allowances	Historical cost	Allowances
a) Inventories	**248,746,755,003**	-	**196,881,853,636**	-
Raw materials	386,156,618	-	430,907,273	-
Tools and supplies	82,489,000	-	71,351,593	-
Work in progress (i)	222,288,088,358	-	170,389,573,743	-
Real Estate Commodities	25,990,021,027	-	25,990,021,027	-
b) Long-term assets in progress	**47,074,469,990**	-	**62,758,997,953**	-
Work in progress (i)	47,074,469,990	-	62,758,997,953	-
Total	**295,821,224,993**	-	**259,640,851,589**	-

(i): Details of short-term and long-term work in progress costs:

	30/06/2026 VND	01/01/2026 VND
a) Short-term work in progress	**222,288,088,358**	**170,389,573,743**
Nui Phao - Thai Nguyen project (phase 2)	9,302,119,051	8,134,965,657
Tra Co project - Pine forest villa	10,389,312,951	10,389,312,951
Chau Doc - Hau Giang expressway construction project	61,677,391,391	58,455,346,464
Lac Hong construction project to ensure traffic safety	30,040,747,781	31,306,130,247
Resettlement area of Van Lam - Hung Yen	10,437,558,050	10,366,868,565
Others	100,440,959,134	51,736,949,859
b) Long-term work in progress	**47,074,469,990**	**62,758,997,953**
Residential area around Tay Dang town market	-	15,758,299,487
An Giang project	26,210,438,427	26,210,438,427
Suoi Cam project	9,450,000,000	9,450,000,000
Others	11,414,031,563	11,340,260,039
Total	**269,362,558,348**	**233,148,571,696**

5.8 Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**125,501,867**	**64,382,753**
Tools, equipment	84,433,933	62,162,092
Others	41,067,934	2,220,661
Long-term	**4,513,732,833**	**4,439,578,837**
Tools, equipment	385,921,389	235,406,732
Others	4,127,811,444	4,204,172,105
Total	**4,639,234,700**	**4,503,961,590**

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORICAL COST					
As at 01/01/2026	**148,044,906,009**	**4,900,686,844**	**23,884,491,674**	**547,394,832**	**177,377,479,359**
Purchase	-	1,252,125,933	-	-	1,252,125,933
As at 30/06/2026	**148,044,906,009**	**6,152,812,777**	**23,884,491,674**	**547,394,832**	**178,629,605,292**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**58,771,240,736**	**4,900,686,844**	**23,185,871,722**	**488,303,923**	**87,346,103,225**
Depreciation	2,528,404,620	44,923,288	162,848,890	12,899,374	2,749,076,172
Other increases and decre	-	3,050,889	(3,050,889)	-	-
As at 30/06/2026	**61,299,645,356**	**4,948,661,021**	**23,345,669,723**	**501,203,297**	**90,095,179,397**
NET BOOK VALUE					
As at 01/01/2026	**89,273,665,273**	**-**	**698,619,952**	**59,090,909**	**90,031,376,134**
As at 30/06/2026	**86,745,260,653**	**1,204,151,756**	**538,821,951**	**46,191,535**	**88,534,425,895**

Historical cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2026: VND 28,069,852,696 (as at 01/01/2026: VND 28,138,762,696).

List of tangible fixed assets as at 30/06/2026:

Unit: VND

Assets	Cost as at 30/06/2026	Accumulated depreciation as at 30/06/2026	Net book value as at 30/06/2026
Buildings and structures			
Floors 4A, 4B - LICOGI 13 Tower	31,319,703,455	13,313,773,941	18,005,929,514
3 basement floors - LICOGI 13 Tower	26,848,383,909	10,457,015,927	16,391,367,982
3 floors - LICOGI 13 Tower	17,084,892,817	6,311,918,735	10,772,974,082
Total	**75,252,980,181**	**30,082,708,603**	**45,170,271,578**

Assets	Cost as at 01/01/2026	Accumulated depreciation as at 01/01/2026	Net book value as at 01/01/2026
Buildings and structures			
Floors 4A, 4B - LICOGI 13 Tower	31,319,703,455	12,791,778,883	18,527,924,572
3 basement floors - LICOGI 13 Tower	26,848,383,909	10,009,542,862	16,838,841,047
3 floors - LICOGI 13 Tower	17,084,892,817	6,027,170,522	11,057,722,295
Total	**75,252,980,181**	**28,828,492,267**	**46,424,487,914**

5.10 Finance lease fixed assets

Unit: VND

	Machinery, equipment	Transportation means	Total
HISTORICAL COST			
As at 01/01/2026	**57,361,987,090**	**4,190,115,273**	**61,552,102,363**
Purchase	12,113,791,359	-	12,113,791,359
As at 30/06/2026	**69,475,778,449**	**4,190,115,273**	**73,665,893,722**
ACCUMULATED DEPRECIATION			
As at 01/01/2026	**25,193,755,162**	**139,670,509**	**25,333,425,671**
Depreciation	4,529,920,193	419,011,528	4,948,931,721
As at 30/06/2026	**29,723,675,355**	**558,682,037**	**30,282,357,392**
NET BOOK VALUE			
As at 01/01/2026	**32,168,231,928**	**4,050,444,764**	**36,218,676,692**
As at 30/06/2026	**39,752,103,094**	**3,631,433,236**	**43,383,536,330**

List of finance lease fixed assets as at 30/06/2026:

Unit: VND

Assets	Cost as at 30/06/2026	Accumulated depreciation as at 30/06/2026	Net book value as at 30/06/2026
Machinery and equipment			
CDM 1 production line	8,186,935,343	292,390,548	7,894,544,795
Total	**8,186,935,343**	**292,390,548**	**7,894,544,795**

Assets	Cost as at 01/01/2026	Accumulated depreciation as at 01/01/2026	Net book value as at 01/01/2026
Machinery and equipment			
CDM 1 production line	-	-	-
Total	-	-	-

5.11 Intangible fixed assets

Historical cost of intangible fixed assets which are fully amortized but still in use as at 30/6/2026: VND 152,500,000 (as at 01/01/2026: VND 152,500,000).

5.12 Investment property

Unit: VND

Investment property held for capital appreciation	01/01/2026	Increase	Decrease	30/06/2026
History cost	**18,850,000,000**	-	-	**18,850,000,000**
- Commercial floors and apartments	18,850,000,000	-	-	18,850,000,000
Loss due to devaluation	-	-	-	-
- Commercial floors and apartments	-	-	-	-
Net book value	**18,850,000,000**	-	-	**18,850,000,000**
- Commercial floors and apartments	18,850,000,000	-	-	18,850,000,000

The Company has pledged investment properties with a carrying amount of VND 18,850,000,000 as at 30/6/2026 (as at 01/01/2026: VND 18,850,000,000) as collateral for bank borrowings.

In accordance with Vietnamese Accounting Standard No. 05 – Investment Property, the fair value of investment properties as at 30/6/2026 should be presented. However, the Company does not have sufficient information to determine the fair value of these assets at the date of preparing the interim separate statement of financial position.

5.13 Construction in Progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Purchasing fixed assets	13,177,876,480	13,177,876,480	-	-
Construction in progress	20,364,151,633	20,364,151,633	19,606,517,284	19,606,517,284
Hanoi Social Housing Project	*9,173,334,410*	*9,173,334,410*	*9,173,334,410*	*9,173,334,410*
Other projects	*11,190,817,223*	*11,190,817,223*	*10,433,182,874*	*10,433,182,874*
Total	**33,542,028,113**	**33,542,028,113**	**19,606,517,284**	**19,606,517,284**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.14 Long-term Financial Investments

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
a) Investment in Subsidiaries	**1,375,662,300,000**	**1,375,596,046,829**	**(66,253,171)**	**1,203,231,600,000**	**1,203,165,346,829**	**(66,253,171)**
Licogi 13 FC JSC	256,147,500,000	256,147,500,000	-	256,147,500,000	256,147,500,000	-
LIG Huong Hoa 2 JSC	311,632,000,000	311,632,000,000	-	311,632,000,000	311,632,000,000	-
Song Nhiem 3 JSC (i)	256,550,000,000	256,550,000,000	-	203,450,000,000	203,450,000,000	-
Global Petroleum Energy JSC (ii)	384,228,800,000	384,162,546,829	(66,253,171)	383,522,100,000	383,455,846,829	(66,253,171)
Quan Ngang 3 Industrial Park Investment JSC	48,480,000,000	48,480,000,000	-	48,480,000,000	48,480,000,000	-
ADT Son La Energy JSC (iii)	118,624,000,000	118,624,000,000	-	-	-	-

(i): During the period, the Company contributed an additional VND 53,100,000,000 to acquire 5,310,000 newly issued shares of Song Nhiem 3 Joint Stock Company under Resolution No. 03/2026/NQ-LICOGI13-HĐQT dated 10/3/2026. Following the transaction, the Company's ownership interest in Song Nhiem 3 Joint Stock Company is 98.67% of charter capital, equivalent to 25,655,000 shares.

(ii): During the period, the Company contributed an additional VND 706,700,000 to acquire 70,670 shares from the undistributed portion of the 2025 share offering of Global Petroleum Energy Joint Stock Company under Resolution No. 01/2026/NQ-LICOGI13-HĐQT dated 17/01/2026.

(iii): During the period, the Company contributed an additional VND 115,584,000,000 to acquire 11,558,400 newly issued shares of ADT Son La Energy Joint Stock Company under Decision No. 05/2026/QĐ-LICOGI13-HĐQT dated 24/6/2026. Following the transaction, the Company's ownership interest in ADT Son La Energy Joint Stock Company is 96% of charter capital, equivalent to 13,478,400 shares.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.14 Long-term Financial Investments (Continued)

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
b) Investments in associates	**528,300,510,000**	**518,151,277,515**	**(10,149,232,485)**	**422,097,510,000**	**411,948,277,515**	**(10,149,232,485)**
Licogi 13 Construction Materials JSC	13,200,510,000	3,051,277,515	(10,149,232,485)	13,200,510,000	3,051,277,515	(10,149,232,485)
Licogi 13 Construction and Infrastructure Investment JSC	44,100,000,000	44,100,000,000	-	44,100,000,000	44,100,000,000	-
Saigon Thuan Phuoc Green Real Estate JSC	183,150,000,000	183,150,000,000	-	183,150,000,000	183,150,000,000	-
Licogi 13 Thuan Phuoc Two-member Company Limited	117,450,000,000	117,450,000,000	-	117,450,000,000	117,450,000,000	-
Licogi13 Invest Joint Stock Company (iv)	120,000,000,000	120,000,000,000	-	22,197,000,000	22,197,000,000	-
Licogi 13 Hoa Lu Joint Stock Company (v)	50,400,000,000	50,400,000,000	-	42,000,000,000	42,000,000,000	-

(iv): During the period, the Company contributed an additional VND 97,803,000,000 to LICOGI 13 Invest Joint Stock Company under Resolution No. 22/2025/NQ-LICOGI13-HĐQT dated 13/10/2025, raising the total value of the investment to VND 120,000,000,000, equivalent to 40% of charter capital.

(v): During the period, the Company contributed an additional VND 8,400,000,000 to acquire newly issued shares of Licogi 13 Hoa Lu Joint Stock Company.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.14 Long-term Financial Investments (Continued)

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original price	**Recoverable amount**	**Provisions**	**Original price**	**Recoverable amount**	**Provisions**
c) Other long-term investments	**85,190,449,593**	**84,767,206,581**	**(423,243,012)**	**66,230,449,593**	**65,807,206,581**	**(423,243,012)**
Licogi 13 Technology Investment JSC (vi)	37,225,000,000	37,225,000,000	-	15,225,000,000	15,225,000,000	-
VRG Ngoc Linh JSC	109,858,035	109,858,035	-	109,858,035	109,858,035	-
Eastern Wood Industry JSC	3,700,000,000	3,700,000,000	-	3,700,000,000	3,700,000,000	-
Cosevcol Construction and Materials Manufacturing JSC	1,000,000,000	1,000,000,000	-	1,000,000,000	1,000,000,000	-
Licogi 13 Renewable Energy JSC	9,927,258,225	9,927,258,225	-	9,927,258,225	9,927,258,225	-
Saigon Thanh Dat Agricultural Investment JSC	31,878,333,333	31,455,090,321	(423,243,012)	31,878,333,333	31,455,090,321	(423,243,012)
ADT Son La Energy JSC (iii)	-	-	-	3,040,000,000	3,040,000,000	-
Vietnam-Japan Connection Consulting JSC	1,350,000,000	1,350,000,000	-	1,350,000,000	1,350,000,000	-
Total (a+b+c)	**1,989,153,259,593**	**1,978,514,530,925**	**(10,638,728,668)**	**1,691,559,559,593**	**1,680,920,830,925**	**(10,638,728,668)**

(vi) During the period, the Company's Board of Management approved an additional contribution of VND 22,837,500,000 to acquire 2,283,750 newly issued shares of LICOGI 13 Technology Investment Joint Stock Company under Resolution No. 05/2026/NQ-LICOGI13-HĐQT dated 06/5/2026.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.15 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**229,959,714,100**	**176,418,748,348**
Licogi 13 - FC., JSC	43,955,083,383	43,955,083,383
Dai La Investment and Construction JSC	14,045,715,000	-
Chinh Cong Trading and Investment Co., Ltd.	9,733,650,800	-
Viet Phat Trading and Transportation Co., Ltd	8,919,152,685	-
Thanh Cong Investment JSC	8,282,661,146	8,282,661,146
Licogi 13 JSC - Construction and Infrastructure Investment	7,160,452,040	7,160,452,040
Bong Sen Furniture Joint Stock Company	4,953,455,924	9,077,892,129
Manh Linh Company Limited	2,534,545,004	2,834,545,004
Vinaco Infrastructure Construction JSC	-	1,444,925,200
Licogi 13 Construction Materials JSC – Thanh Nam Branch	-	921,511,162
Others	130,374,998,118	102,741,678,284
Total	**229,959,714,100**	**176,418,748,348**
In which:		
Trade payables are related parties	***52,569,920,885***	***58,771,991,662***
(Details in Note 7.1)		

5.16 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**166,931,496,142**	**119,861,324,836**
Petroleum Machinery and Equipment JSC	18,270,958,204	18,270,958,204
PMB for investment in the const. of traffic works in QT	8,039,644,000	9,529,322,000
Truong Son Construction Corporation	1,351,853,488	6,171,325,000
Others	139,269,040,450	85,889,719,632
Long-term	**621,933,319,901**	**641,441,359,403**
Infrastructure D&C Investment Co., Ltd.	9,000,000,000	9,000,000,000
Global Petroleum Energy Joint Stock Company	89,853,224,809	89,955,380,329
Management Board of Nam Cao University Area and Ninh Binh Province High-Tech Zone	228,728,452,919	234,079,069,886
D-Park Group Joint Stock Company	4,304,785,435	9,400,000,000
Ninh Binh Provincial Development Investment Fund	102,959,321,800	105,704,761,000
Ho Chi Minh City - Trung Luong BOT Co., Ltd.	18,106,332,405	18,106,332,405
Huong Hoa 2 - LIG ., JSC	168,981,202,533	175,195,815,783
Total	**788,864,816,043**	**761,302,684,239**
In which:		
Prepayments from customers are related parties	***260,796,828,403***	***271,535,717,124***
(Details in Note 7.1)		

5.17 Dividends and profits payable

	30/06/2026 VND	01/01/2026 VND
Dividends and profit payables	28,381,391,875	115,193,575
	28,381,391,875	**115,193,575**

(*) Dividends payable represent the Company's dividends for 2025 and part of the dividends of previous years which remain unpaid to shareholders who have not yet deposited their shares at the Vietnam Securities Depository and Clearing Corporation and who have not, up to the present time, come directly to the Company to complete the procedures for receiving them.

5.18 Taxes and other receivables from, payables to the State Budget

Unit: VND

	01/01/2026	Additions	Paid	30/06/2026
Payables	**12,305,121,204**	**836,717,034**	**379,222,631**	**12,762,615,607**
Short-term	***12,305,121,204***	***836,717,034***	***379,222,631***	***12,762,615,607***
VAT on imported goods	-	129,553,120	129,553,120	-
Corporate income tax	10,796,648,232	-	-	10,796,648,232
Personal income tax	301,513,224	219,827,972	194,852,455	326,488,741
Other taxes	-	487,335,942	54,817,056	432,518,886
Fee, charges and other payable	1,206,959,748	-	-	1,206,959,748
Receivables	**32,471,416**	**32,471,416**	-	-
Short-term	***32,471,416***	***32,471,416***	-	-
Land tax, Land rental charges	32,471,416	32,471,416	-	-

5.19 Short-term accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	58,448,791,677	53,186,598,736
Licogi13 - FC Joint Stock Company	29,861,206,845	28,375,707,332
Office projects for rent	11,439,296,916	11,439,296,916
Tay Mo Kindergarten Project	6,519,524,091	6,519,524,091
Lecture hall construction project belongs to Hai Duong Uni	4,756,618,518	-
Tra Co project - 3-storey villa	2,449,780,619	2,449,780,619
Others	3,422,364,688	4,402,289,778
Total	58,448,791,677	53,186,598,736
In which:		
Accrued expenses from related parties	*29,887,206,845*	*28,401,707,332*
(Details in Note 7.1)		

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.20 Unearned revenues

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,345,302,456**	**1,392,108,505**
Unrealized revenue from office and commercial floor leasing	1,345,302,456	1,392,108,505
Total	**1,345,302,456**	**1,392,108,505**

5.21 Other payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**35,468,788,561**	**41,184,597,825**
Trade Union fees	613,012,867	551,750,867
Social insurance	753,759,313	378,942,014
Other payables:	34,102,016,381	40,253,904,944
- Mrs. Nguyen Thanh Tu	*9,516,230,000*	*10,866,186,000*
- Others	*24,585,786,381*	*29,387,718,944*
Long-term	**860,818,013,915**	**736,442,255,100**
Long-term deposits received	1,845,164,346	1,823,979,326
Other payables	858,972,849,569	734,618,275,774
- Hoang An Clean Energy Invt & Connection., JSC (1)	*50,000,000,000*	*46,200,000,000*
- Saigon Thanh Dat Agricultural Investment., JSC (2)	*141,837,451,657*	*148,345,999,229*
- Mrs. Hoang Ha Anh (3)	*26,550,470,109*	*27,250,470,109*
- Licogi13 - FC., JSC (4)	*77,530,000,001*	*75,930,000,000*
- Loans for investment in energy projects (5)	*288,731,344,991*	*189,631,344,991*
- Others (6)	*274,323,582,811*	*247,260,461,445*
Total	**896,286,802,476**	**777,626,852,925**
In which:		
Payables are related parties	***323,178,993,076***	***340,457,496,647***
(Details in Note 7.1)		

(1): Advance payment under the share purchase right transfer agreement of Licogi 13 Company to Hoang An Clean Energy Connection and Investment Joint Stock Company.

(2): Payables arising from business cooperation for project implementation.

(3): Amounts under the business cooperation agreement for the Bac Kenh Dao Commercial Urban Project, Chau Doc Ward, An Giang Province.

(4) Business cooperation amounts for project implementation: Tra Co High-end Urban and Tourism Project in Quang Ninh Province and Nam Pan 5 Hydropower Project in Chieng Mung Commune, Son La Province.

(5) Loan agreements with individuals to invest in energy projects, with loan terms extending until project completion. Profits or interest rates will be mutually agreed upon at the time of settlement and repayment of the loan.

(6) Primarily loans and business investment cooperation for projects with organizations and individuals.

5.22 Borrowings and finance lease liabilities

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
a) Short-term	**558,840,700,651**	**556,949,617,352**	**562,858,123,543**	**564,749,206,842**
Bank for Investment and Development of Vietnam - Thanh Xuan Branch (1)	344,631,449,207	399,223,846,772	422,037,734,527	367,445,336,962
Vietnam Bank for Agriculture and Rural Development - Head office Branch (2)	42,527,959,000	42,527,959,000	35,000,000,000	35,000,000,000
Bao Viet Commercial Joint Stock Bank - Cau Giay Branch (3)	107,892,306,942	73,001,442,214	57,442,995,205	92,333,859,933
Southeast Asia Commercial Joint Stock Bank - Lang Ha Branch	-	-	8,610,543,050	8,610,543,050
Orient Commercial Joint Stock Bank - Long Bien Branch	-	1,908,949,000	8,305,253,000	6,396,304,000
Vietnam Prosperity Commercial Bank - Branch 2 (4)	47,253,257,486	38,865,257,486	20,211,000,000	28,599,000,000
Borrowings from others (5)	9,735,024,392	720,891,063	4,200,000,000	13,214,133,329
Long-term debt due				
- BIDV Financial Leasing Company Limited - SuMi Trust (7)	5,558,199,624	-	5,946,406,424	11,504,606,048
- Saigon Thuong Tin Commercial Joint Stock Bank - Thang Long Branch (6)	75,838,000	65,121,817	130,125,817	140,842,000
- Finance Leasing Company Limited - Vietnam JSB For Industry and Trade (8)	660,416,000	636,150,000	467,815,520	492,081,520
- Saigon Thuong Tin Bank Leasing Company Limited - Hanoi Branch (9)	506,250,000	-	506,250,000	1,012,500,000

5.22 Borrowings and finance lease liabilities (Continued)

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
b) Long-term	**93,984,491,757**	**24,222,704,498**	**2,036,150,000**	**71,797,937,259**
Saigon Thuong Tin Commercial Joint Stock Bank - Thang Long Branch (6)	227,474,000	-	-	227,474,000
Borrowings from others (5)				
- Licogi 13 - FC Joint Stock Company	*46,202,686,472*	-	-	*46,202,686,472*
- Others	*9,397,052,054*	-	*1,400,000,000*	*10,797,052,054*
Financial lease liabilities				
- BIDV Financial Leasing Company Limited - SuMi Trust (7)	10,047,806,053	-	-	10,047,806,053
- Finance Leasing Company Limited - Vietnam JSB For Industry and Trade (8)	1,654,168,680	-	-	1,654,168,680
- Saigon Thuong Tin Bank Leasing Company Limited - Hanoi Branch (9)	26,455,304,498	24,222,704,498	636,150,000	2,868,750,000
Total	**652,825,192,408**	**581,172,321,850**	**564,894,273,543**	**636,547,144,101**
In which,				
Borrowings from related parties	***51,845,747,651***			***53,614,571,398***
(Details in Note 7.1)				

5.22 Borrowings and finance lease liabilities (Continued)

(1) Borrowing from Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Xuan Branch under Credit Limit Contract No. 01/2025/134615/HĐTD dated 19/11/2025. Loan term: until 31/10/2026. Credit limit: VND 490 billion. Purpose: to supplement working capital, provide guarantees, and open letters of credit. Interest rate: depends on the date of debt drawdown under each specific loan contract;

(2) Borrowing from Vietnam Bank for Agriculture and Rural Development - Transaction Department under Credit Contract No. 1200-LAV-202401298 dated 15/10/2024. Loan term: determined for each disbursement, not exceeding 12 months. Credit limit: VND 40 billion. Purpose: to supplement working capital. Interest rate: specified in the Debt Acknowledgement Note and adjusted every 3 months based on the prevailing 12-month deposit rate of Agribank plus 3.8% per annum.

(3) Borrowing from Bao Viet Commercial Joint Stock Bank – Cau Giay Branch under Credit Contract No. 0334-2023-HDTD1-BVB046 dated 13/09/2023. Loan term: not exceeding 10 months. Credit limit: VND 100 billion. Purpose: to supplement working capital for project construction. Interest rate: depends on the date of debt drawdown under each specific loan contract. Collateral: receivables arising from the Company's output contracts with investors/main contractors and other collateral assets owned by the Company or a third party, agreed to secure the Company's full repayment obligations to the bank.

(4) Borrowing from Vietnam Prosperity Joint Stock Commercial Bank – Transaction Office No. 2 Branch under Credit Limit Contract No. CLC-55421-01 dated 27/08/2025. Credit limit maintenance period: 12 months. Credit limit: VND 140 billion. Purpose: to supplement working capital and issue guarantees for construction and installation activities. Interest rate: depends on the date of debt drawdown under each specific loan contract.

(5) Loans from LICOGI 13 - Foundation Construction Joint Stock Company (now LICOGI 13 FC Joint Stock Company) and individuals to raise capital for business purposes, with interest rates of 9 - 11% per annum.

(6) Long-term borrowing from Saigon Thuong Tin Commercial Joint Stock Bank – Thang Long Branch – Hoang Cau Transaction Office under Credit Contract No. 202327293840 dated 31/10/2023 and Debt Acknowledgement Note No. LD2330400180. Purpose: investment in vehicles. Loan term: 60 months. Interest rate: 10.5% per annum. Collateral: assets formed from the borrowed capital.

(7) Finance lease with BIDV - Sumi Trust Finance Leasing Company Limited under contracts to invest in construction machinery and equipment. Lease term: 60 months, interest rate: 6.5% per annum. Buyout value: 0.1% - 0.4% of the leased asset value.

(8) Finance lease with VietinBank Leasing Company Limited (a one-member limited liability company of Vietnam Joint Stock Commercial Bank for Industry and Trade) to invest in one Power Plus bulldozer, model D65EX-15, with a value of VND 2,625,685,200. Lease term: 60 months, interest rate: 7.5% per annum for 06 months from the first disbursement, floating thereafter. Buyout value: VND 7,878,000.

(9) Finance lease with Sacombank Leasing Company Limited - Hanoi Branch to invest in one TOYOTA passenger car, model LAND CRUISER, with a value of VND 4,500,000,000. Lease term: 48 months, interest rate: 8.5% per annum until 31/03/2026, floating thereafter. Buyout value: VND 36,000,000.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.23 Owners' equity

a) Changes of owners' equity

Unit: VND

	Share capital	Share premium	Treasury shares	Development and Investment Fund	Retained earnings	Total
As at 01/01/2025	**950,845,690,000**	**(838,950,000)**	**(12,034,773,335)**	**13,552,772,600**	**24,005,804,703**	**975,530,543,968**
Profit in the previous year	-	-	-	-	32,941,337,771	32,941,337,771
Appropriation to reserves	-	-	-	161,361,158	(322,722,316)	(161,361,158)
As at 01/01/2026	**950,845,690,000**	**(838,950,000)**	**(12,034,773,335)**	**13,714,133,758**	**56,624,420,158**	**1,008,310,520,581**
Profit in this period	-	-	-	-	2,171,610,218	2,171,610,218
Dividends (i)	-	-	-	-	(28,266,198,300)	(28,266,198,300)
Appropriation to reserves (i)	-	-	-	1,647,066,889	(3,294,133,778)	(1,647,066,889)
As at 30/06/2026	**950,845,690,000**	**(838,950,000)**	**(12,034,773,335)**	**15,361,200,647**	**27,235,698,298**	**980,568,865,610**

(i): During the period, the Company distributed profits in accordance with Resolution No. 28/NQ-LICOGI13-ĐHĐCĐ dated 28/04/2026 of the 2026 Annual General Meeting of Shareholders as follows: dividends of VND 28,266,198,300, appropriation to the Development Investment Fund of VND 1,647,066,889 and appropriation to the Bonus and Welfare Fund of VND 1,647,066,889.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.23 Owners' equity (Continued)

b) Details of owners' equity

	30/06/2026 VND	01/01/2026 VND
Mr. Dinh Quang Chien	132,445,000,000	111,600,000,000
Mr. Pham Van Thang	36,557,120,000	36,557,120,000
Others	781,843,570,000	802,688,570,000
Total	**950,845,690,000**	**950,845,690,000**

c) Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Shareholders' capital		
Opening balance	950,845,690,000	950,845,690,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	950,845,690,000	950,845,690,000
Dividend, Profit distribution	**28,266,198,300**	-

d) Shares

	30/06/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**95,084,569**	**95,084,569**
Quantity of issued shares	**95,084,569**	**95,084,569**
Common shares	95,084,569	95,084,569
Preference shares	-	-
Treasury shares	**(863,908)**	**(863,908)**
Common shares	(863,908)	(863,908)
Preference shares	-	-
Outstanding shares	**94,220,661**	**94,220,661**
Common shares	94,220,661	94,220,661
Preference shares	-	-
Par value of outstanding shares (VND/ shares)	*10,000*	*10,000*

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SEPARATE INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenue from Construction activities	238,067,735,824	75,100,299,273
Revenue from Sale of Goods and Finished Products	485,156,011,764	531,754,379,003
Revenue from Real Estate Business	4,005,979,121	-
Revenue from Services and Other Revenue	13,628,181,906	33,580,357,886
Total	**740,857,908,615**	**640,435,036,162**
In which: Revenue from related parties (Details in Note 7.1)	***56,450,768,708***	***75,636,874,365***

6.2 Cost of goods sold

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of Construction Activities	202,366,348,535	65,576,271,383
Cost of Goods Sold and Finished Products Sold	485,076,525,552	515,007,077,040
Cost of Real Estate Business	2,931,287,337	-
Cost of Services and Others	8,685,335,053	28,082,768,101
Total	**699,059,496,477**	**608,666,116,524**

6.3 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest Income from Deposits and Loans	206,380,901	174,377,767
Revenue from Transfer of Capital Contributions	-	1,122,000,000
Dividends received	12,750,000,000	-
Other financial income	18,850,222	25,266,437
Total	**12,975,231,123**	**1,321,644,204**
*In which: **Financial income with related parties:*** *(Details in Note 7.1)*	***12,750,000,000***	-

6.4 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest expenses	23,937,258,026	20,707,518,992
Other financial expenses	-	801,663,929
Total	**23,937,258,026**	**21,509,182,921**
*In which: **Financial costs with related parties** (Details in Note 7.1)*	***1,878,740,473***	***1,878,740,473***

6.5 General and administrative expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
General administrative expenses	**12,464,298,333**	**8,459,707,450**
Employee expenses	8,092,947,015	4,519,962,859
Materials expenses	62,363,930	18,486,644
Amortization and Depreciation expenses	1,213,352,438	862,741,308
Charges and fee	-	3,000,000
Outsourcing expenses	2,424,640,548	701,255,550
Other cash expense	670,994,402	2,354,261,089
Total	**12,464,298,333**	**8,459,707,450**

6.6 Other profits

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Other income		
Disposals of fixed assets	-	163,636,364
Others	34,272,727	2,181,818
Total	**34,272,727**	**165,818,182**
Other expenses		
Administrative Penalties and Late Payment Fines	45,720,593	516,402,445
Investment costs for the Tay Dang project	15,758,299,487	-
Others	430,729,331	85,935,284
Total	**16,234,749,411**	**602,337,729**
Other profits	**(16,200,476,684)**	**(436,519,547)**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

6.7 Current corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Total accounting profit before corporate income tax	2,171,610,218	2,685,153,924
Increase/ Decrease adjustment:	(12,704,279,407)	257,361,846
- Non-Deductible Expenses	*45,720,593*	*257,361,846*
- Dividends, distributed profits	*(12,750,000,000)*	-
Taxable Income for Corporate Income Tax	(10,532,669,189)	2,942,515,770
Applicable Corporate Income Tax Rate	20%	20%
Current corporate income tax expense	-	588,503,154
Corporate income tax expense	**-**	**588,503,154**

6.8 Production and business expenses by factors

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Raw material expenses	63,969,507,427	2,527,531,919
Employee expenses	16,751,722,974	9,467,763,100
Amortization and Depreciation expenses	7,698,007,893	6,896,908,429
Outsourcing expenses	182,270,788,858	106,329,822,704
Other cash expenses	4,152,563,179	2,354,261,089
Total	**274,842,590,331**	**127,576,287,241**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7. OTHER INFORMATION

7.1 Transactions and Balances with Related Parties

The Company's related parties include:

Related Parties	Relationship
Licogi 13 - FC Joint Stock Company	Subsidiaries
Licogi 13 - FCS Joint Stock Company	Indirect Subsidiaries
Song Nhiem 3 Joint Stock Company	Subsidiaries
Huong Hoa 2 - LIG Joint Stock Company	Subsidiaries
Global Petroleum Energy Joint Stock Company	Subsidiaries
Quan Ngang 3 Industrial Park Investment JSC	Subsidiaries
ADT Son La Energy JSC	Subsidiaries
Saigon Thuan Phuoc Green Real Estate JSC	Associated company
Licogi 13 Construction Materials Joint Stock Company	Associated company
Licogi 13 Construction and Infrastructure Investment JSC	Associated company
Licogi 13 Thuan Phuoc Company Limited	Associated company
Licogi13 Invest Joint Stock Company	Associated company
Licogi 13 Hoa Lu Joint Stock Company	Associated company
Members of the Board of Management, Board of Supervisors, Board of General Directors, other managers and close individuals in the families of these members	Significant Influence

a) Transactions with Key Management Personnel

Salaries and remuneration of the Board of Management, Board of Supervisors, General Director, Chief Accountant and other managers		**For the period ended 30/06/2026**	**For the period ended 30/06/2025**
Name	**Position**	**VND**	**VND**
Mr Pham Van Thang	Chairman	308,800,000	200,375,000
Mr Nguyen Van Hiep	Member of Board of Management	91,800,000	54,000,000
Mr Nguyen Quoc Hung	Independent Board Member	91,800,000	54,000,000
Mr Vu Tuan Duong	Member of Board of Management	224,129,000	161,448,000
Mrs Nguyen Thanh Tu	Member of BOM and Deputy GD	271,965,000	166,147,000
Mr Do Thanh Ha	Member of BOM and General Director	289,344,000	160,894,000
Mr Tran Quang Huy	Deputy General Director	185,898,000	115,169,000
Mr Le Xuan Thanh	Deputy General Director (Dismissed from 20/1/2026)	21,504,000	65,346,000
Mr Nguyen Nam Son	Deputy General Director	155,094,000	116,649,000
Mr Nguyen Quoc Thi	Deputy General Director	169,050,000	-
Mrs Nguyen Thi Thom	Head of the Supervisory Board	175,368,000	139,410,000
Mr Le Van Cuong	Member of the Board of Supervisor	27,000,000	10,800,000
Mrs Hoang Thi Tuyen	Member of the Board of Supervisor	27,000,000	-
Mrs Lai Thi Tho	Chief Accountant	181,991,000	78,580,000
Mrs Tran Thi Van Anh	Head of Administration	180,894,000	116,528,000
Total		**2,401,637,000**	**1,439,346,000**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.1 Transactions and Balances with Related Parties (Continued)

b) Transactions with related parties

Related parties	Relationships	Contents of transactions	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
1. Sales and service provision			**56,450,768,708**	**75,636,874,365**
Huong Hoa 2 - LIG Joint Stock Company	Subsidiaries	Office rental, service fee	86,507,482	85,231,482
Global Petroleum Energy Joint Stock Company	Subsidiaries	Office service fee	16,689,338	10,292,845
Song Nhiem 3 Joint Stock Company	Subsidiaries	Office rental, service fee	111,703,584	4,847,509,984
		Rental income	18,850,222	25,266,437
Licogi 13 - FC JSC	Subsidiaries	Selling goods	24,169,993,768	41,670,230,000
Licogi 13 - FC JSC	Subsidiaries	Office rental, service fee	570,196,630	560,257,877
Licogi 13 - FCS JSC	Subsidiaries	Office rental, service fee	135,529,042	130,386,689
Licogi 13 Construction Materials Joint Stock Company	Associated company	Selling goods	-	27,850,905,850
		Office rental, service fee	142,489,583	177,991,248
Licogi 13 Technology Investment Joint Stock Company	Other investment	Selling goods, Office rental, service fee	31,012,564,489	83,672,613
Licogi 13 Renewable Energy Joint Stock Company	Other investment	Office rental, service fee	186,244,570	195,129,340

Related parties	Relationships	Contents of transactions	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
2. Purchase of goods and services			**9,356,906,378**	**122,735,959,072**
Licogi 13 Construction Materials Joint Stock	Associated company	Purchase of Materials	-	28,956,609,620
		Construction Value	4,702,819,978	1,342,305,656
Global Petroleum Energy JSC	Subsidiaries	Purchase of Materials	4,654,086,400	-
Licogi 13 Technology Investment Joint Stock Company	Other investment	Purchase of Goods	-	35,954,154,670
Licogi 13 - FC JSC	Subsidiaries	Purchase of Materials	-	56,236,389,026
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	Construction Value	-	246,500,100

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.1 Transactions and Balances with Related Parties (Continued)

b) Transactions with related parties (Continued)

3. Other transactions with related parties	**Relationships**	**Contents of transactions**	**For the period ended 30 June 2026 VND**	**For the period ended 30 June 2025 VND**
Global Petroleum Energy Joint Stock Company	Subsidiaries	Loans to Subsidiaries	34,006,241,000	1,000,000,000
		Offset of Payables and Receivables	-	6,668,100,000
		Collection of Loan Receivables	76,946,901,974	10,275,000,000
Song Nhiem 3 Joint Stock Company	Subsidiaries	Loans to Subsidiaries	1,300,000,000	-
		Vehicle Lease Interest	18,850,222	-
		Offset of AR & AP	-	4,000,000,000
		Collection of Loan Receivables	200,000,000	7,700,000,000
Licogi 13 - FC JSC	Subsidiaries	Interest Expense	1,878,740,473	1,878,740,473
		Dividend distribution	12,750,000,000	-
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	Loans Granted	-	230,000,000
Mr. Do Thanh Ha	Member of the BOM, General Director	Loans to company	1,220,000,000	200,000,000
			-	-
Mrs. Nguyen Thanh Tu	Member of the BOM, Deputy GD	Loans to company	10,488,000,000	3,000,000,000
Mrs. Hoang Thi Khanh	Member of the Board of Management's Wife	Loans to company	18,475,000,000	12,500,000,000

c) Related Party Balances

Related parties	**Relationships**	**30/06/2026 VND**	**01/01/2026 VND**
1. Receivables from customers		**38,424,571,489**	**2,371,059,946**
Song Nhiem 3 Joint Stock Company	Subsidiaries	1,212,120,912	1,201,320,912
Licogi 13 - FCS Joint Stock Company	Subsidiaries	199,529,025	138,802,096
Licogi 13 - FC Joint Stock Company	Subsidiaries	24,164,573,669	28,546,132
Global Petroleum Energy Joint Stock Company	Subsidiaries	38,935,970	20,649,040
Licogi 13 Construction Materials JSC	Associated company	60,358,222	298,002,269
Licogi 13 Thuan Phuoc Company Limited	Associated company	1,024,254	-
Licogi 13 Technology Investment JSC	Other investment	12,182,607,340	328,851,253
Licogi 13 Renewable Energy JSC	Other investment	565,422,097	354,888,244

Related parties	**Relationships**	**30/06/2026 VND**	**01/01/2026 VND**
2. Prepayments to sellers		**45,562,260,311**	**50,734,031,231**
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	37,811,177,633	37,811,177,633
Licogi 13 Construction Materials JSC	Associated company	7,751,082,678	12,922,853,598

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.1 Transactions and Balances with Related Parties (Continued)
c) Related Party Balances (Continued)

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
3. Other receivables		**40,358,683,210**	**66,924,623,864**
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	1,900,000,000	1,900,000,000
Licogi 13 Construction Materials JSC	Associated company	1,047,033,249	1,030,312,929
Licogi13 Invest Joint Stock Company	Associated company	2,508,000,000	-
Licogi 13 - FC Joint Stock Company	Subsidiaries	12,750,000,000	-
Global Petroleum Energy Joint Stock Company	Subsidiaries	17,289,373,675	60,230,034,649
Song Nhiem 3 Joint Stock Company	Subsidiaries	4,864,276,286	3,764,276,286

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
4. Trade payables		**52,569,920,885**	**58,771,991,662**
Licogi 13 - FC Joint Stock Company	Subsidiaries	43,955,083,383	43,955,083,383
Licogi 13 Construction Materials JSC	Associated company	-	1,788,082,867
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	7,160,452,040	7,160,452,040
Global Petroleum Energy Joint Stock Company	Subsidiaries	145,454,214	4,559,442,124
Licogi 13 Renewable Energy Joint Stock Compa	Other investment	1,297,535,955	1,297,535,955
Licogi 13 Technology Investment JSC	Other investment	11,395,293	11,395,293

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
5. Prepayments from customers		**260,796,828,403**	**271,535,717,124**
Global Petroleum Energy Joint Stock Company	Subsidiaries	89,853,224,809	89,955,380,329
Song Nhiem 3 Joint Stock Company	Subsidiaries	123,461,061	170,085,223
Huong Hoa 2 - LIG Joint Stock Company	Subsidiaries	168,981,202,533	175,195,815,783
Licogi 13 Joint Stock Company - FCS	Indirect Subsidiaries	-	10,184,789
Mrs Nguyen Thanh Tu	Board member, Deputy General Director	-	4,365,311,000
Mrs Nguyen Thi Thom	Head of Supervisory	1,838,940,000	1,838,940,000

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
6. Accrued expenses		**29,887,206,845**	**28,401,707,332**
Licogi 13 - FC Joint Stock Company	Subsidiaries	29,861,206,845	28,375,707,332
Saigon Thanh Dat Agricultural Investment Joint Stock Company	Other investment	26,000,000	26,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

7.1 Transactions and Balances with Related Parties (Continued)

c) Related Party Balances (Continued)

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
7. Other Payables		**323,178,993,076**	**340,457,496,647**
Licogi 13 - FC Joint Stock Company	Subsidiaries	77,530,000,001	75,930,000,000
Saigon Thuan Phuoc Green Real Estate JSC	Associated company	27,216,493,418	26,716,493,418
Saigon Thanh Dat Agricultural Investment JSC	Other investment	141,837,451,657	148,345,999,229
Huong Hoa 2 - LIG Joint Stock Company	Subsidiaries	17,000,000,000	17,000,000,000
Licogi 13 Hoa Lu Joint Stock Company	Associated company	33,684,000,000	34,454,000,000
Mrs Nguyen Thanh Tu	Deputy General Director	9,516,230,000	10,866,186,000
Mr Do Thanh Ha	Member of the BOM, General Director	1,394,818,000	2,044,818,000
Mrs Hoang Thi Khanh	Member of BOM's Wife	15,000,000,000	25,000,000,000
Mr Tran Quang Huy	Deputy General Director	-	100,000,000

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
8. Short -term and Long term borrowings		**51,845,747,651**	**53,614,571,398**
Licogi 13 - FC Joint Stock Company	Subsidiaries	46,202,686,472	46,202,686,472
Mrs Lam Thi Thu Phuong	Wife of Mr. Pham Van Thang - Chairman of the BOM	150,000,000	150,000,000
Mrs Nguyen Thi Thom	Head of Supervisory Boar(	5,493,061,179	7,261,884,926

7.2 Segment reporting

The Company operates solely within the geographic area of Vietnam; therefore, its segment reporting is prepared by business line. Assets and liabilities are not allocated by business segment. The Company's main business segments are as follows:

Unit: VND

For the period ended 30/06/2026

Segment report by business line	Real estate, construction and installation	Goods and materials trading business	Service and other business	Total
Revenue by business line	242,073,714,945	485,156,011,764	13,628,181,906	740,857,908,615
Gross profit (loss) by business line	36,776,079,073	79,486,212	4,942,846,853	41,798,412,138
Unallocated revenue and expenses by business line				
Financial income				12,975,231,123
Financial expenses				(23,937,258,026)
Selling and General administrative expenses				(12,464,298,333)
Other profits				(16,200,476,684)
Current corporate income tax expenses				-
Profits after corporate income tax				**2,171,610,218**

7.2 Segment reporting (Continued)

Unit: VND

For the period ended 30/06/2025

Segment report by business line	Real estate, construction and installation	Goods and materials trading business	Service and other business	Total
Revenue by business line	75,100,299,273	531,754,379,003	33,580,357,886	640,435,036,162
Gross profit (loss) by business line	9,524,027,890	16,747,301,963	5,497,589,785	31,768,919,638
Unallocated revenue and expenses by business line				
Financial income				1,321,644,204
Financial expenses				(21,509,182,921)
Selling and General administrative expenses				(8,459,707,450)
Other profits				(436,519,547)
Current corporate income tax expenses				(588,503,154)
Profits after corporate income tax				**2,096,650,770**

7.3 Comparative figures

Comparative figures on the interim separate statement of financial position and related notes are taken from the separate financial statements for the year ended 31 December 2025 which were audited by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

Comparative figures on the interim separate income statement, interim separate cash flow statement and related notes are taken from the interim separate financial statements for the period ended 30 June 2025 which were reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC from 1 January 2026. In order for the information in the interim separate financial statements to be comparable, the Company has restated or reclassified certain items as at 01/01/2026 in the interim separate statement of financial position as follows:

Items	01/01/2026 Presented VND	01/01/2026 Restated VND	Differences VND
Short-term liabilities	**976,170,996,245**	**976,170,996,245**	-
- Dividends and profit payables	-	115,193,575	115,193,575
- Other short-term payments	41,299,791,400	41,184,597,825	(115,193,575)

Hanoi, 18 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Trần Thanh Huệ	Lai Thi Tho	Pham Van Thang

CÔNG TY CỔ PHẦN LICOGI 13