CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN
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DN: C=VN, S=THÀNH PHỐ HỒ CHÍ MINH, CN=CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN, OID.0.9.2342.19200300.100.1.1=MST:5900437257
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CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
	Độc lập - Tự do - Hạnh phúc
ALPHA SEVEN GROUP JOINT STOCK COMPANY	*SOCIALIST REPUBLIC OF VIETNAM*
	Independence - Freedom - Happiness
Số: 70/2026/CV-A7	*TP. Hồ Chí Minh, ngày 29 tháng 10 năm 2026*
No: 70/2026/CV-A7	*Ho Chi Minh City, Oct 29, 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: - Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán Hà Nội

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

Thực hiện quy định tại Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Tập đoàn Alpha Seven thực hiện công bố thông tin báo cáo tài chính (BCTC) Quý 3 năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

In accordance with the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on information disclosure in the securities market, Alpha Seven Group Joint Stock Company discloses its Q3, 2026 financial statements to the Hanoi Stock Exchange as follows:

1. **Tên tổ chức: CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN**

   Organization Name: ALPHA SEVEN GROUP JOINT STOCK COMPANY

   - Mã chứng khoán: DL1

   Stock code: DL1

   - Địa chỉ: 97/4 Nguyễn Hữu Cảnh, phường Thạnh Mỹ Tây, Thành Phố Hồ Chí Minh, Việt Nam

   Address: 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

   - Điện thoại liên hệ: 028.3736.7187 Fax: 028.3736.7187

   Contact phone: 028.3736.7187 Fax: 028.3736.7187

   - Email: info@a7group.vn Website: http://www.a7group.vn

2. Nội dung thông tin công bố:

Content of the Announcement:

- Báo cáo tài chính Quý 3, năm 2026

The Financial statements Q3, 2026

[x] BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

Separate financial statements (for a public company without subsidiaries and a superior accounting unit with affiliated units);

[x] BCTC hợp nhất (TCNY có công ty con);

Consolidated financial statements (for a public company with subsidiaries);

[ ] BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng).

Combined financial statements (for a public company with affiliated accounting units that have an independent accounting system).

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

Cases requiring an explanation of reasons:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

The auditing organization issues an opinion that is not an unqualified opinion on the financial statements (for reviewed/audited financial statements):

[ ] Có/*Yes* [x] Không/*No*

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

[ ] Có/*Yes* [x] Không/*No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2025):

The after-tax profit in the reporting period differs by 5% or more before and after the audit, or shifts from a loss to a profit or vice versa (for the audited financial statements of 2025):

[ ] Có/*Yes* [x] Không/*No*

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/*Yes* ☒ Không/*No*

+ Lợi nhuận sau thế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

The after-tax profit in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Có/*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☒ Có/*Yes* ☐ Không/*No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại:

The after-tax profit in the reporting period is a loss, or it shifts from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Có/*Yes* ☒ Không/*No*

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/*Yes* ☒ Không/*No*

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 29/10/2026 tại đường dẫn:

This information was published on the Company's website on 29/10/2026 at the following link:

⇨ https://a7group.vn/quan-he-co-dong/bao-cao-tai-chinh.html

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong kỳ báo cáo Quý 3 năm 2026.

Report on transactions with a value equal to or exceeding 35% of the total assets during the Q3, 2026 reporting period.

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau: Không có.

In cases where the public company has transactions, it is required to fully report the following details: None.

- Nội dung giao dịch:

Transaction content:

- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (*căn cứ trên báo cáo tài chính năm gần nhất*);

The transaction value ratio to the company's total assets (%) (based on the most recent financial statements).;

- Ngày hoàn thành giao dịch:

Transaction completion date:

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố.

We hereby confirm that the information provided above is accurate and take full responsibility before the law for the content of the disclosed information.

Tài liệu đính kèm:

Attached Document:

- *Báo cáo tài chính hợp nhất Quý 3 năm 2026; Báo cáo tài chính Công ty mẹ năm Quý 3 năm 2026; Giải trình chênh lệch 10% LNST Quý 3 năm 2026*
- *Consolidated financial statements for Q3 2026; Parent company financial statements for Q3 2026; Explanation of a 10% difference in after-tax profit for Q3 2026.*

Đại diện tổ chức

Người đại diện theo pháp luật

Organization Representative

Legal Representative

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

(Sign, full name, position, seal)

CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN

Nguyễn Đình Trạc

ALPHA SEVEN GROUP
JOINT STOCK COMPANY

No.: 69/2026/CV-A7

"Re: Explanation Regarding the Financial Statements for the Third Quarter of 2026"

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh city, Oct 29, 2026

To: The State Securities Commission of Vietnam

The Hanoi Stock Exchange (HNX)

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market;

Pursuant to the Separate and Consolidated Financial Statements for the Third Quarter of 2026 of Alpha Seven Group Joint Stock Company;

Alpha Seven Group Joint Stock Company hereby provides an explanation for the changes in profit after corporate income tax of 10% or more compared to the same period of the previous year, as follows:

1. In the Separate Statement of Profit or Loss:

Item	Separate Financial Statements – Q3 2026	Separate Financial Statements – Q3 2025	Difference
Profit after corporate income tax	10.237.300.202	880.662.812	9.356.637.390

Profit after corporate income tax for the third quarter of 2026 increased by VND 9.356 billion compared to the same period in 2025, due to the following factors:

- The Company's manufacturing, business and service activities recorded a 23.66% increase in revenue from the sale of goods and rendering of services, while the cost of goods sold decreased by 15.1%. As a result, gross profit from the sale of goods and rendering of services increased by VND 1.540 billion, equivalent to an increase of 42.2% compared to the same period in 2025.
- Financial income in the third quarter of 2026 increased by 89.07% compared to the same period of the previous year, mainly due to an increase in dividends and profit distributions received from subsidiaries and associates.Financial expenses decreased by VND 6.061 billion compared to the same period in 2025, as the Company recorded a

lower provision for impairment of investments in subsidiaries compared to the same period of the previous year.

- General and administrative expenses increased by VND 559 million, equivalent to an increase of 70.92% compared to the same period in 2025.

As a result of the above factors, accounting profit before corporate income tax increased by VND 11.570 billion, while corporate income tax expense increased by VND 2.214 billion. Consequently, profit after corporate income tax increased by VND 9.356 billion compared to the same period in 2025.

2. In the Consolidated Statement of Profit or Loss:

Item	Separate Financial Statements – Q3 2026	Separate Financial Statements – Q3 2025	Difference
Profit after corporate income tax	66.700.264.739	11.470.067.657	55.230.197.082

- Profit after corporate income tax for the third quarter of 2026 increased by VND 55.230 billion compared to the same period in 2025, mainly due to the following factors:
- Revenue from the sale of goods and rendering of services in the third quarter of 2026 increased by VND 237.062 billion compared to the same period of the previous year. Cost of goods sold increased by VND 167.118 billion compared to the same period in 2025, resulting in an increase in gross profit from the sale of goods and rendering of services of VND 69.790 billion compared to the same period in 2025.
- Financial income increased by VND 7.939 billion, equivalent to 113.28%, compared to the same period in 2025, mainly due to increased interest income from loans and Business Cooperation Contracts (BCCs).
- Financial expenses increased by VND 5.840 billion compared to the same period of the previous year, due to an increase in borrowings and the reclassification of a previously held investment in an associate into an investment in a subsidiary following the reassessment of the investment.
- The share of profit from associates decreased by VND 9.280 billion compared to the same period of the previous year, as an investment in an associate was reclassified as an investment in a subsidiary.
- Selling expenses decreased by VND 6.267 billion compared to the same period in 2025, while general and administrative expenses increased by VND 8.241 billion, equivalent to an increase of 34.85% compared to the same period of the previous year.

Accounting profit before corporate income tax increased by VND 60.861 billion compared to the same period of the previous year. Corporate income tax expense increased due to higher corporate income tax expenses incurred by the parent company and its subsidiaries, while deferred income tax decreased compared to the same period in 2025.

Based on the above-mentioned key factors, profit after corporate income tax for the third quarter of 2026 increased by VND 55.230 billion.

The above is the Company's explanation regarding certain matters relating to its Separate and Consolidated Financial Statements for the third quarter of 2026.

Yours faithfully,

Recipients:

- As above;

Archived: VT.

GENERAL DIRECTOR

NGUYỄN ĐÌNH TRẠC

COMPANY: ALPHA SEVEN GROUP JOINT STOCK COMPANY
Address: 97/4 Nguyen Huu Canh, Thanh My Tay Ward, Ho Chi Minh City
Tel: 0283 7367187 Fax: 0283 7367187

Form No. B01-DN/HN
(Issued together with Circular No. 43/2026/TT-BTC
Dated April 20, 2026 of the Minister of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

UNIT: VND

ASSETS	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
ASSETS			**3,467,175,029,075**	**3,131,673,975,438**
A- CURRENT ASSETS	**100**		**1,188,262,181,945**	**1,566,058,906,343**
I. Cash and Cash Equivalents	**110**		**139,576,811,756**	**89,069,985,609**
1. Cash	111	V.1	139,576,811,756	89,069,985,609
2. Cash Equivalents	112			
II. Short-term Financial Investments	**120**		**460,501,565,224**	**609,207,290,270**
1. Trading Securities	121		-	-
2. Provision for Decline in Value of Trading Securities (*)	122		-	-
3. Short-term Held-to-maturity Investments	123	V.2	469,478,339,821	609,207,290,270
4. Provision for Impairment of Short-term Held-to-maturity Invest	124		(8,976,774,597)	
5. Other Short-term Investments	125			
6. Provision for Losses on Other Short-term Investments (*)	126			
III. Short-term Receivables	**130**		**384,469,881,181**	**811,374,203,587**
1. Short-term Trade Receivables	131	V.3	290,343,102,711	161,204,596,806
2. Short-term Advances to Suppliers	132	V.4	24,509,524,126	48,740,107,111
3. Receivables According to the Progress of Construction Contra	134			
4. Other Short-term Receivables	135	V.5a	71,450,051,256	602,765,921,426
5. Provision for Doubtful Short-term Receivables	136	V.6	(2,851,256,593)	(2,321,989,503)
6. Missing Assets Awaiting Resolution	137		1,018,459,681	985,567,747
			-	
IV. Inventories	**140**		**197,690,198,149**	**52,814,851,867**
1. Inventories	141	V.7	212,710,792,222	67,466,662,174
2. Provision for Decline in Value of Inventories	142		(15,020,594,073)	(14,651,810,307)
V. Short-term Biological Assets	**150**			
1. Short-term Livestock Held for One-time Product Harvesting	151			
2. Short-term Seasonal Crops or Crops Held for One-time Product Harvesting	152			
3. Provision for Impairment of Short-term Biological Assets (*)	153			
VI. Other Short-term Assets	**160**		**6,023,725,635**	**3,592,575,010**
1. Short-term Prepaid Expenses	161	V.8a	1,335,604,486	771,135,409
2. Deductible Value Added Tax	162		4,686,971,325	2,636,675,939
3. Taxes and Other Receivables from the State	163		1,149,824	184,763,662
4. Repurchase Agreements for Government Bonds	164			
5. Other Short-term Assets	165			
B. NON-CURRENT ASSETS	**200**		**2,278,912,847,130**	**1,565,615,069,095**
I. Long-term Receivables	**210**		**2,064,375,501**	**2,064,375,501**
1. Long-term Trade Receivables	211		-	-
2. Long-term Advances to Suppliers	212			
3. Other Long-term Receivables	215	V.5b	2,064,375,501	2,064,375,501
4. Provision for Doubtful Long-term Receivables (*)	216			
			-	
II. Fixed Assets	**220**		**1,234,057,059,090**	**797,854,720,775**
1. Tangible Fixed Assets	**221**	V.9	**1,100,473,171,713**	**689,124,692,865**
- Cost	222		3,133,368,869,201	1,850,237,365,822
- Accumulated Depreciation (*)	223		(2,032,895,697,488)	(1,161,112,672,957)
2. Finance Lease Fixed Assets	**224**		-	-
- Cost	225		-	-
- Accumulated Depreciation (*)	226		-	-
3. Intangible Fixed Assets	**227**	V.10	**133,583,887,377**	**108,730,027,910**
- Cost	228		135,822,881,423	109,182,881,423
- Accumulated Amortization (*)	229		(2,238,994,046)	(452,853,513)
			-	-
III. Long-term Biological Assets	**230**			

1. Livestock Held for Periodic Product Harvesting	231			
a. Livestock Held for Periodic Product Harvesting Not Yet at Maturity	232			
b. Livestock Held for Periodic Product Harvesting at Maturity	233			
- Cost	234			
- Accumulated Depreciation (*)	235			
2. Long-term Livestock Held for One-time Product Harvesting	236			
3. Long-term Seasonal Crops or Crops Held for One-time	237			
4. Provision for Impairment of Long-term Biological Assets (*)	238			
IV. Investment Properties	**240**	V.11	-	-
- Cost	241		1,891,892,974	1,891,892,974
- Accumulated Depreciation (*)	242		(1,891,892,974)	(1,891,892,974)
V. Long-term Assets in Progress	**250**		**6,235,285,158**	**824,656,478**
1. Long-term Work in Progress	251			
2. Construction in Progress	252	V.12	6,235,285,158	824,656,478
VI. Long-term Financial Investments	**260**		**670,597,369,990**	**554,419,528,081**
1. Investments in Subsidiaries	261		-	
2. Investments in Joint Ventures and Associates	262	V.13	355,776,194,918	269,910,246,265
3. Investments in Equity Instruments of Other Entities	263	V.13	284,841,388,458	284,509,281,816
4. Provision for Impairment of Long-term Investments in Other E	264		-	-
5. Long-term Held-to-maturity Investments	265	V.2c	29,979,786,614	-
6. Provision for Impairment of Long-term Held-to-maturity Invest	266			
VII. Other Long-term Assets	**270**		**365,958,757,391**	**210,451,788,260**
1. Long-term Prepaid Expenses	271	V.8b	90,759,500,082	97,256,377,738
2. Deferred Tax Assets	272		-	822,539,767
3. Long-term Equipment, Materials and Spare Parts	273			
4. Other Long-term Assets	274			
5. Goodwill	279	V.14	275,199,257,309	112,372,870,755
TOTAL ASSETS (280=100+200)	**280**		**3,467,175,029,075**	**3,131,673,975,438**
CAPITAL AND LIABILITIES			**3,467,175,029,075**	**3,131,673,975,438**
C. LIABILITIES	**300**		**1,390,174,957,847**	**1,782,096,309,575**
I. Current Liabilities	**310**		**849,994,019,190**	**1,154,881,781,839**
1. Short-term Trade Payables	311	V.15	421,681,632,731	127,595,852,456
2. Short-term Advances from Customers	312	V.16	42,199,862,704	43,027,726,023
3. Dividends and Profit Distributions Payable	313		22,500,000,000	
4. Short-term Taxes and Other Amounts Payable to the State	314	V.17	23,783,187,904	74,023,321,537
5. Payables to Employees	315		15,859,812,709	20,179,625,985
6. Short-term Accrued Expenses	316	V.18	46,701,116,594	58,315,216,008
7. Short-term Payables According to the Progress of Constructio	318		-	
8. Short-term Unearned Revenue	319			
9. Other Short-term Payables	320	V.19	3,853,105,770	535,884,611,606
10. Short-term Borrowings and Finance Lease Liabilities	321	V.20a	268,149,908,429	290,517,007,557
11. Short-term Provisions	322		4,547,644,560	4,703,751,600
12. Reward and Welfare Funds	323		717,747,789	634,669,067
13. Price Stabilization Fund	324			
14. Repurchase Agreements for Government Bonds	325			
II. Non-current Liabilities	**330**		**540,180,938,657**	**627,214,527,736**
1. Long-term Trade Payables	331			
2. Long-term Advances from Customers	332			-
3. Long-term Taxes and Other Amounts Payable to the State	333		-	
4. Long-term Accrued Expenses	334			
5. Long-term Unearned Revenue	337			
6. Other Long-term Payables	338		-	
7. Long-term Borrowings and Finance Lease Liabilities	339	V.20b	529,585,416,178	617,659,498,040
9. Convertible Bonds	340			
10. Preference Shares	341			
11. Deferred Tax Liabilities	342		10,595,522,479	9,555,029,696
12. Long-term Provisions	343			
13. Science and Technology Development Fund	344			
D. OWNERS' EQUITY	**400**		**2,077,000,071,228**	**1,349,577,665,863**
		V.21	**2,077,000,071,228**	**1,349,577,665,863**
1. Owners' Contributed Capital	411		1,806,003,870,000	1,168,587,310,000

- Ordinary Shares with Voting Rights	411a		*1,806,003,870,000*	*1,168,587,310,000*
- Preference Shares	411b			
2. Share Premium	412		481,191,820	684,685,820
3. Convertible Bond Options	413			
4. Other Owners' Capital	414		0	
5. Treasury Shares (*)	415			
6. Asset Revaluation Differences	416			
7. Foreign Exchange Differences	417		18,567,007,482	12,947,238,369
8. Development Investment Fund	418		663,498,805	663,498,805
9. Other Funds Belonging to Owners' Equity	419		-	
10. Undistributed Post-tax Profit	420		124,810,603,015	55,241,283,495
- Undistributed Post-tax Profit Accumulated up to the End of the	420a		55,241,283,495	51,187,002,822
- Undistributed Post-tax Profit for the Current Period	420b		69,569,319,520	4,054,280,673
11. Non-controlling Interests	429		126,473,900,106	111,453,649,374
TOTAL CAPITAL AND LIABILITIES (440=300+400)	**440**		**3,467,175,029,075**	**3,131,673,975,438**

October 29, 2026

Preparer	Chief Accountant	General Director
Ha Thi Phuong Oanh	Ha Thi Phuong Oanh	Nguyen Dinh Trac

COMPANY: ALPHA SEVEN GROUP JOINT STOCK COMPANY
Address: 97/4 Nguyen Huu Canh, Thanh My Tay Ward, Ho Chi Minh City
Tel: 0283 7367187 Fax: 0283 7367187

Form No. B02-DN/HN
(Issued together with Circular No. 43/2026/TT-BTC
dated April 20, 2026 of the Minister of Finance)

CONSOLIDATED INCOME STATEMENT

As at September 30, 2026

Item	Code	Notes	Quarter III		Cumulative from the Beginning of the Year to the End of This Quarter	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	4	5
1. Revenue from sales of goods and rendering of services	01	VI.1	445,937,261,673	208,875,083,595	896,340,615,245	658,454,878,593
2. Revenue deductions	02		152,243,963	5675	153,586,321	754,094
3. Net revenue from sales of goods and rendering of services	**10**		**445,785,017,710**	**208,875,077,920**	**896,187,028,924**	**658,454,124,499**
4. Cost of goods sold	11	VI.2	333,031,669,139	165,912,691,621	599,140,324,614	513,115,368,302
5. Gross profit from sales of goods and rendering of services	**20**		**112,753,348,571**	**42,962,386,299**	**297,046,704,310**	**145,338,756,197**
6. Gain / loss from sale and disposal of investment properties	21		-	-	-	-
7. Financial income	22	VI.3	14,947,602,758	7,008,467,265	45,744,989,396	16,200,677,868
8. Financial expenses	23	VI.4	21,706,251,412	15,865,311,439	120,023,480,774	41,869,291,016
- Of which: Interest expenses on borrowings	24		22,327,815,553	16,890,859,566	67,613,234,509	46,705,167,288
9. Selling expenses	25	VI.5	2,383,489,255	8,651,270,950	4,795,483,354	14,706,565,303
10. General and administrative expenses	26	VI.6	31,893,328,548	23,651,748,469	99,740,707,890	82,878,376,879
11. Share of profit or loss of associates and joint ventures	27		259,984,174	9,540,548,323	2,026,194,918	25,218,264,409
12. Net profit from operating activities	**30**		**71,977,866,288**	**11,343,071,029**	**120,258,216,606**	**47,303,465,276**
13. Other income	31		319,986,908	75,967,583	487,643,143	115,495,892
14. Other expenses	32		215,581,183	198,070,894	561,727,145	255,116,825
15. Other profit	**40**		**104,405,725**	**(122,103,311)**	**(74,084,002)**	**(139,620,933)**
16. Total accounting profit before tax	**50**		**72,082,272,013**	**11,220,967,718**	**120,184,132,604**	**47,163,844,343**
17. Current corporate income tax expense	51	V.17	5,832,385,553	1,258,481,110	14,272,560,937	4,867,372,452
18. Deferred corporate income tax expense	52		(450,378,279)	(1,507,581,049)	1,135,090,439	-
19. Profit after corporate income tax	**60**		**66,700,264,739**	**11,470,067,657**	**104,776,481,228**	**42,296,471,891**
20. Profit after tax attributable to owners of the Parent Company	61		56,740,404,563	2,573,742,610	69,569,319,520	9,033,679,283
21. Profit after tax attributable to non-controlling interests	62		9,959,860,176	8,896,325,047	35,207,161,708	33,262,792,608
22. Basic earnings per share	70	VI.7	329	24	403	85
23. Diluted earnings per share	71	VI.8	329	24	403	85

October 29, 2026

Preparer	Chief Accountant	General Director
Ha Thi Phuong Oanh	Ha Thi Phuong Oanh	Nguyen Dinh Trac

M.S.D.N: 5900437... C.T.C.P. CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN THÀNH PHỐ HỒ CHÍ MINH

COMPANY: ALPHA SEVEN GROUP JOINT STOCK COMPANY
Address: 97/4 Nguyen Huu Canh, Thanh My Tay Ward, Ho Chi Minh City
Tel: 0283 7367187 Fax: 0283 7367187

Form No. B03-DN/HN
(Issued together with Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Minister of Finance)

CONSOLIDATED CASH FLOW STATEMENT – INDIRECT METHOD

As at September 30, 2026

Item	Item Code	Notes	Cumulative from the Beginning of the Year to the End of This Quarter (Current Year)	Cumulative from the Beginning of the Year to the End of This Quarter (Previous Year)
I. Cash Flows from Operating Activities			0	0
1. Profit before tax	01		120,184,132,604	47,163,844,343
2. Adjustments for:			**(42,759,215,502)**	**9,996,776,904**
- Depreciation of fixed assets and investment properties	02		167,463,474,468	77,476,857,161
- Provisions	03		1,621,550,725	(53,589,510,398)
- Foreign exchange gains and losses arising from revaluation of monetary items denominated in foreign currencies	04		0	0
- Gains and losses from investing and financing activities	05		(30,082,901,639)	(29,082,396,092)
- Interest expenses on borrowings	06		66,865,235,873	15,191,826,233
- Other adjustments	07		(248,626,574,929)	-
3. Operating profit before changes in working capital	**08**		**77,424,917,102**	**57,160,621,247**
- Increase / decrease in receivables	09		371,003,232,328	63,208,320,904
- Increase / decrease in inventories	10		(145,244,130,048)	(27,700,700,175)
- Increase / decrease in payables (excluding interest payable and corporate income tax payable)	11		(78,200,381,549)	(12,498,190,830)
- Increase / decrease in prepaid expenses	12		(19,056,480,313)	1,307,957,338
- Increase / decrease in trading securities	13		-	55,200,000,000
- Interest paid on borrowings	14		(65,066,644,806)	(18,288,015,164)
- Corporate income tax paid	15		(68,188,132,454)	(3,647,903,282)
- Other cash receipts from operating activities	16			-
- Other cash payments for operating activities	17			
Net cash flows from operating activities	**20**		**72,672,380,260**	**114,742,090,038**
II. Cash Flows from Investing Activities			**0**	**0**
1. Payments for acquisition and construction of fixed assets and other non-current assets	21		(8,529,770,120)	(7,023,491,853)
2. Proceeds from disposal and sale of fixed assets and other non-current assets	22			-
3. Payments for loans granted and purchases of debt instruments of other entities	23		(368,630,097,209)	(371,191,580,623)
4. Collections from loans granted and proceeds from sales of debt instruments of other entities	24		403,534,601,931	447,578,934,010
5. Payments for capital contributions to other entities	25		(356,108,301,560)	(254,610,000,000)
6. Collections from capital contributions to other entities	26			-
7. Interest received from loans, dividends and profits distributed	27		81,561,848,161	7,272,427,533
Net cash flows from investing activities	**30**		**(248,171,718,797)**	**(177,973,710,933)**
III. Cash Flows from Financing Activities				**0**
1. Proceeds from issuance of shares and capital contributions from owners	31		637,416,560,000	
2. Repayments of capital contributions to owners and repurchases of issued shares	32			0
3. Proceeds from borrowings	33		427,082,200,454	286,665,659,000
4. Repayments of loan principal	34		(838,492,595,770)	(287,654,705,193)
5. Payments of finance lease liabilities	35		0	0
6. Dividends and profits paid to owners	36		0	0
Net cash flows from financing activities	**40**		**226,006,164,684**	**(989,046,193)**
Net cash flows during the period (50 = 20+30+40)	**50**		**50,506,826,147**	**(64,220,667,088)**
Cash and cash equivalents at the beginning of the period	60		89,069,985,609	152,088,431,637
Effect of foreign exchange rate changes on cash and cash equivalents	61		0	0
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	V.1	**139,576,811,756**	**87,867,764,549**

October 29, 2026

Preparer	Chief Accountant	General Director
Ha Thi Phuong Oanh	Ha Thi Phuong Oanh	Nguyen Dinh Trac

Appendix No. 1

APPENDIX NO. 01: MOVEMENTS IN TANGIBLE FIXED ASSETS

Item	Buildings and Structures	Machinery and Equipment	Vehicles and Transmission Equipment	Management Equipment and Tools	Perennial Plants	BOT Projects	Total
I. Historical Cost of Tangible Fixed Assets							
1. Opening balance	**169,784,502,732**	**1,550,805,635,488**	**13,999,012,180**	**115,648,215,422**			**1,850,237,365,822**
2. Increases during the period	**1,183,894,545**	**5,576,376,377**	**2,155,685,500**	**232,041,427**	**612,500,000**	**1,273,613,217,437**	**1,283,373,715,286**
- Increase due to consolidation of newly acquired subsidiaries during the period	*1,183,894,545*	*3,067,458,182*	*2,155,685,500*	*181,818,182*	*612,500,000*	*1,273,613,217,437*	*1,280,814,573,846*
- Increase due to new purchases	-	*2,508,918,195*	-	*50,223,245*			*2,559,141,440*
- Increase due to conversion and consolidation of financial statements	-	-	-	-			-
- Addition arising from the Parent Company obtaining control for the first time during the year	-	-	-	-			-
3. Decreases during the period	-	**(241,262,339)**	-	**(949,568)**			**(242,211,907)**
- Disposal and sale	-	-	-	-			-
- Decrease due to transfer	-	*(241,262,339)*	-	*(949,568)*			*(242,211,907)*
4. Closing balance	**170,968,397,277**	**1,556,140,749,526**	**16,154,697,680**	**115,879,307,281**	**612,500,000**	**1,273,613,217,437**	**3,133,368,869,201**
Of which: Fully depreciated tangible fixed assets still in use	*764,571,398,955*	*6,065,421,741*	*1,971,463,637*	*528,510,000*			*773,136,794,333*
II. Accumulated Depreciation							
1. Opening balance	**73,885,317,527**	**962,488,977,595**	**12,336,451,307**	**112,401,926,528**			**1,161,112,672,957**
2. Increases during the period	**5,758,253,611**	**37,195,146,990**	**2,547,209,994**	**534,141,083**	**612,500,000**	**825,150,343,861**	**46,034,751,678**
- Depreciation during the period	*4,703,922,371*	*34,295,576,309*	*391,524,494*	*352,322,901*		*101,224,025,387*	*140,967,371,462*
- Increase due to consolidation of newly acquired subsidiaries during the period	*1,054,331,240*	*2,899,570,681*	*2,155,685,500*	*181,818,182*	*612,500,000*	*723,926,318,474*	*730,830,224,077*
- Increase due to conversion of financial statements	-	-	-	-			-
- Addition arising from the Parent Company obtaining control for the first time during the year	-	-	-	-			-
3. Decreases during the period	-	**(2,957,810,678)**	-	**2,943,239,670**	-		**(14,571,008)**
- Disposal and sale	-	-	-	-			-
- Decrease due to transfer	-	*(2,957,810,678)*	-	*2,943,239,670*			
4. Closing balance	**79,643,571,138**	**996,726,313,907**	**14,883,661,301**	**115,879,307,281**	**612,500,000**	**825,150,343,861**	**2,032,895,697,488**
III. Net Book Value							
1. As at the beginning of the year	***95,899,185,205***	***588,316,657,893***	***1,662,560,873***	***3,246,288,894***			***689,124,692,865***
2. As at the end of the period (*)	***91,324,826,139***	***559,414,435,619***	***1,271,036,379***	-	-	***448,462,873,576***	***1,100,473,171,713***

The historical cost of fully depreciated fixed assets still in use as at the end of the period was VND 819,878,444,102.

Ho Chi Minh City, October 29, 2026

Preparer / Chief Accountant

HA THI PHUONG OANH

General Director

NGUYEN DINH TRAC

NOTES TO THE SELECTED CONSOLIDATED FINANCIAL STATEMENTS

Accounting period from January 01, 2026 to September 30, 2026

These notes form an integral part of and should be read in conjunction with the Interim Consolidated Financial Statements for the accounting period from January 01, 2026 to September 30, 2026 of Alpha Seven Group Joint Stock Company (hereinafter referred to as the "Company") and its 11 subsidiaries (hereinafter referred to as the "Group").

I. BUSINESS CHARACTERISTICS

1. Form of ownership

Alpha Seven Group Joint Stock Company is a joint stock company.

2. Business sectors

- Passenger transportation services;
- Bus station and parking lot services;
- Trading in stone, fertilizers and agricultural products;
- Real estate business;
- Sale of commercial solar power.

3. Business activities

- Road freight transportation;
- Passenger transportation under fixed-route services;
- Other transportation support activities;
- Passenger transportation under contract;
- Warehousing and storage of goods;
- Real estate business; Business in infrastructure and related services in industrial parks and urban areas; Leasing of offices, factories and houses;
- Construction of power works;
- Production of wind power and solar power …;
- Investment in the construction of bus stations and parking lots in provinces and cities nationwide; Bus station and parking lot services;
- Passenger transportation by buses within urban areas;
- Passenger transportation by buses between urban and suburban areas and between provinces;
- Construction of industrial works and technical infrastructure;
- Manufacture of electronic components.

4. Normal production and business cycle

The Group's normal production and business cycle is 12 months.

5. Characteristics of the Group's operations affecting the Financial Statements

During this period, Duc Long Dak Nong BOT & BT Joint Stock Company changed its status from an associate to a subsidiary as the Parent Company acquired shares in this company. As a result, the business

performance for this period fluctuated compared to the previous period, with the total accounting profit before tax for this period increasing by 34% compared to the same period of the previous year.

6. Subsidiaries and Associates included in the Consolidation

6.1 Total number of consolidated subsidiaries

Total number of subsidiaries as at September 30, 2026: 11 companies

Number of consolidated subsidiaries: 11 companies

Subsidiaries

Company name	Principal business activities	At the end of the period			At the beginning of the year		
		Capital contribution ratio	Voting rights ratio	Ownership interest ratio	Capital contribution ratio	Voting rights ratio	Ownership interest ratio
1. DLG Ansen Electronics Company Limited (direct subsidiary)	Manufacture of consumer electronic products; manufacture of measuring, testing, navigating and control equipment; manufacture of electronic components.	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
2. DLG Ninh Thuan Solar Power Joint Stock Company (direct subsidiary) (1)	Production and trading of solar power	50,0%	50,0%	50,0%	50,0%	50,0%	50,0%
3. Duc Long Dak Nong BOT and BT Joint Stock Company (2)	Investment in the construction of transportation infrastructure	99,60%	99,60%	99,60%			
4. Mass Noble Investment Company Limited (direct subsidiary)	Manufacture of high-tech electronic and telecommunications components and equipment	97,73%	97,73%	97,73%	97,73%	97,73%	97,73%
5. Ansen Investment Holdings Limited (indirect subsidiary) (3)	Investment	0%	100%	97,73%	0%	100%	97,73%
6. Shine Profit Development	Design, manufacture and trading of	0%	100%	97,73%	0%	100%	97,73%

Company name	Principal business activities	At the end of the period			At the beginning of the year		
		Capital contribution ratio	Voting rights ratio	Ownership interest ratio	Capital contribution ratio	Voting rights ratio	Ownership interest ratio
Limited (indirect subsidiary) [3]	personal care, home security and energy-saving products						
7. Greatrich Industrial Limited (indirect subsidiary) [3]	Manufacture and trading of components for personal care, home security and energy-saving products; investment	0%	100%	97,73%	0%	100%	97,73%
8. Profit Metal Limited (indirect subsidiary) [3]	Manufacture and trading of components for personal care, home security and energy-saving products	0%	100%	97,73%	0%	100%	97,73%
9.東莞橘頭益發燈具有限公司(indirect subsidiary) [3]	Manufacture and trading of components for personal care, home security and energy-saving products; investment	0%	100%	97,73%	0%	100%	97,73%
10. 東莞利材塑膠製品有限公司(indirect subsidiary) [3]	Manufacture and trading of packaging products	0%	100%	97,73%	0%	100%	97,73%
11. 東莞安迅電子有限公司 (indirect subsidiary) [3]	Manufacture and trading of components for personal care, home security and energy-saving products	0%	100%	97,73%	0%	100%	97,73%

[1] Became a subsidiary because Mr. Nguyen Dinh Trac, Chairman of the Board of Directors of DLG Ninh Thuan Solar Power Joint Stock Company (appointed on January 02, 2022), is also the Company's General Director.

[2] Has been a subsidiary since January 01, 2026.

[3] Is a second-tier indirect subsidiary through Mass Noble Investment Company Limited.

6.2 Total number of associates

- Total number of associates as at September 30, 2026: 04 companies
- Number of associates consolidated (using the equity method): 04 companies

Associates

Company name	Principal business activities	At the end of the period			At the beginning of the year		
		Capital contribution ratio	Voting rights ratio	Ownership interest ratio	Capital contribution ratio	Voting rights ratio	Ownership interest ratio
1. Duc Long Dak Nong BOT & BT Joint Stock Company (*)	Management and operation of road toll stations						
2. CP1 Wind Energy Joint Stock Company	Production of wind power, solar power and hydropower	41,73%	41,73%	41,73%	0%	0%	0%
3. CP2 Wind Energy Joint Stock Company	Production of wind power, solar power and hydropower	42,01%	42,01%	42,01%	0%	0%	0%
4. CP3 Solar Energy Joint Stock Company	Production of wind power, solar power and hydropower	22,20%	22,20%	22,20%	0%	0%	0%
5. Chu Puh 4 Solar Energy Joint Stock Company	Production of wind power, solar power and hydropower	21,70%	21,70%	21,70%	0%	0%	0%

(*) *Has been a subsidiary since January 01, 2026.*

7. Employees

As at the end of the financial year, the Group had 613 employees (the number at the beginning of the year was 642 employees).

8. Statement on the comparability of information in the Financial Statements

From January 01, 2026, the Company has applied Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, providing guidance on the Corporate Accounting Regime. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, providing guidance on the Corporate Accounting Regime and other relevant circulars. The Company has restated the comparative figures (Note IV.20). Therefore, the figures presented in the Interim Consolidated Financial Statements for the 06-month accounting period ended June 30, 2026 are comparable with the corresponding figures of the previous period.

II. FINANCIAL YEAR AND ACCOUNTING CURRENCY

1. Financial year

The Group's financial year begins on January 01 and ends on December 31 each year.

These Interim Consolidated Financial Statements are prepared for the 09-month accounting period ended September 30, 2026.

2. Accounting currency

The accounting currency is Vietnam Dong.

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

1. Applicable accounting standards and regulations

The Group applies the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Regime, Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, Circular No. 202/2014/TT-BTC dated December 22, 2014, and Circular No. 43/2026/TT-BTC dated April 20, 2026, amending and supplementing Circular No. 202/2014/TT-BTC, as well as other circulars issued by the Ministry of Finance guiding the implementation of Accounting Standards in the preparation of the Interim Consolidated Financial Statements.

2. Statement of compliance with Accounting Standards and the Accounting Regime

The Board of General Directors ensures that the requirements of the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, Circular No. 202/2014/TT-BTC dated December 22, 2014, and Circular No. 43/2026/TT-BTC dated April 20, 2026, amending and supplementing Circular No. 202/2014/TT-BTC, as well as other circulars issued by the Ministry of Finance guiding the implementation of Accounting Standards, have been complied with in the preparation of the Interim Consolidated Financial Statements.

IV. ACCOUNTING POLICIES APPLIED

1. Basis of preparation of the Consolidated Financial Statements

The Consolidated Financial Statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

2. Basis of consolidation

The Group's Consolidated Financial Statements comprise the financial statements of the Parent Company and its subsidiaries

Subsidiaries

Subsidiaries are entities over whose financial and operating policies the Group has the power to exercise control. The financial statements of subsidiaries are prepared for the same financial period as that of the Parent Company and apply accounting policies consistent with those of the Parent Company. Adjusting entries have been made for any differences in accounting policies to ensure consistency between the subsidiaries and the Parent Company.

All intra-group balances and transactions, including unrealized profits arising from intra-group transactions, have been fully eliminated. Unrealized losses are eliminated in the consolidated financial statements, except where the costs cannot be recovered. Non-controlling interests represent the portion of profit or loss and net assets not held by the Group's shareholders and are presented separately in the Consolidated Income Statement and Consolidated Balance Sheet.

Subsidiaries are consolidated from the date on which the Parent Company obtains control and cease to be consolidated from the date on which the Parent Company loses control of the subsidiaries. In cases where the Parent Company no longer controls its subsidiaries, the Consolidated Financial Statements include the business results for the portion of the reporting period during which the Parent Company retained control.

The financial statements of subsidiaries involved in business combinations under common control are included in the Company's Consolidated Financial Statements using the book value method. The financial statements of other subsidiaries are consolidated into those of the Parent Company using the acquisition method, whereby assets and liabilities are recognized at their fair values on the date of the business combination.

Associates

Associates are all entities over which the Group has significant influence but does not have control, generally evidenced by holding between 20% and 50% of the voting rights in such entities.

The Group has applied the equity method to account for its investments in joint ventures and associates in preparing these Consolidated Financial Statements. The Consolidated Financial Statements include the Group's share of the income and expenses of associates accounted for using the equity method, after adjustments for the Group's accounting policies, from the date significant influence over these entities commences until the date such significant influence ceases.

When the Group's share of losses of an associate accounted for using the equity method exceeds the Group's interest in that associate, the carrying amount of the investment (including long-term investments, if any) is reduced to zero, and recognition of further losses is discontinued, except for losses to the extent that the Group has an obligation to pay or has paid on behalf of the associate.

3. Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks, cash in transit and monetary gold.

Cash equivalents are short-term investments with a maturity or recovery period of no more than three months from the date of acquisition, which are readily convertible into a known amount of cash and are subject to insignificant risk of changes in value.

4. Financial investments

Trading securities

An investment is classified as a trading security when it is held for trading purposes to earn profits.

Trading securities are recorded at cost. The cost of trading securities is determined based on the fair value of payments made at the transaction date, plus costs directly attributable to the acquisition of trading securities.

The recognition of trading securities is made at the time the Company obtains ownership rights, specifically as follows:

- For listed securities: recognized at the time the order is matched (T+0).

- For unlisted securities: recognized at the time ownership rights are officially obtained in accordance with applicable laws.

Interest, dividends and profits from periods prior to the acquisition of trading securities are accounted for as a reduction in the carrying value of those trading securities. Interest, dividends and profits from periods after the acquisition of trading securities are recognized as financial income. Dividends received in the form of shares are only recorded in terms of the increased number of shares, without recognizing the value of the shares received.

A provision for diminution in value of trading securities is made for each type of security traded on the market whose market price is lower than its cost. The fair value of trading securities listed on the stock exchange or traded on the UPCOM market is determined based on the closing price at the end of the accounting period. In cases where the stock exchange or UPCOM market does not conduct trading on the last day of the accounting period, the fair value of the securities is determined based on the closing price of the immediately preceding trading session.

Increases or decreases in the provision for diminution in value of trading securities required to be made at the end of the accounting period are recognized in financial expenses.

Investments held to maturity

An investment is classified as held to maturity when the Company has the intention and ability to hold it until maturity. Investments held to maturity include term deposits at banks, valuable papers, bonds, preferred shares classified as liabilities and other investments of a similar nature held for the purpose of earning periodic interest or other economic benefits.

Investments held to maturity are initially recognized at cost, including the purchase price and costs directly attributable to the investment transaction. After initial recognition, these investments are recorded at their recoverable amount.

Income from investments held to maturity is recognized in financial income on an accrual basis, corresponding to the holding period and the effective interest rate of the investment. Interest receivable before the investment date is deducted from the cost of the investment at the time of acquisition.

Discounts or premiums arising from the acquisition of investments held to maturity are gradually amortized to financial income or financial expenses using the straight-line method over the holding period of the investment.

At the end of the accounting period, when objective evidence indicates that part or all of an investment may be impaired, the Company makes a provision for investment impairment corresponding to the estimated loss that may occur. The provision or reversal thereof is recognized in financial expenses/financial income during the period.

Foreign currency investments held to maturity are recognized and revalued in accordance with the regulations applicable to monetary items denominated in foreign currencies.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments over which the Group does not have control, joint control or significant influence over the investees; and investments in BCC contracts where the enterprise does not have joint control but is entitled to benefits dependent on the after-tax profits of the BCC contracts.

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution, plus costs directly attributable to the investment. Dividends and profits from years prior to the acquisition of the investment are accounted for as a reduction in the carrying value of the investment. Dividends and profits from periods after the acquisition of the investment are recognized as income. Dividends received in the form of shares are only recorded in terms of the increased number of shares, without recognizing the value of the shares received.

Provisions for impairment of investments in equity instruments of other entities are made as follows:

- For investments in listed shares or investments whose fair value can be reliably determined, the provision is made based on the market value of the shares.
- For investments whose fair value cannot be determined at the reporting date, the provision is made based on the losses of the investee, with the provision amount being the difference between the actual contributed capital of the parties in the other entity and its actual equity, multiplied by the Company's capital contribution ratio compared to the total actual capital contributed by the parties in the other entity.

Increases or decreases in the provision for impairment of investments in equity instruments of other entities required to be made at the end of the financial year are recognized in financial expenses.

5. Receivables

Receivables are presented at their carrying amounts less provisions for doubtful debts.

The classification of receivables into trade receivables, internal receivables and other receivables is carried out based on the following principles:

- Trade receivables represent receivables of a commercial nature arising from purchase and sale transactions between the Enterprise and buyers that are independent entities, including receivables arising from the sale of goods exported under entrustment arrangements with other entities.
- Internal receivables represent receivables from dependent units that do not have legal entity status and maintain dependent accounting records.
- Other receivables represent receivables that are non-commercial in nature and are not related to purchase and sale transactions.

The provision for doubtful debts represents the estimated portion of receivables that the Company expects to be unable to recover as at the end of the accounting period. Increases or decreases in the provision balance are recognized in the separate Statement of Profit or Loss.

6. Inventories

Inventories are recognized at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials, merchandise and tools and supplies: comprise purchase costs and other directly attributable costs incurred to bring inventories to their present location and condition.
- Finished goods: comprise direct material costs, direct labor costs and related production overheads allocated based on normal operating capacity.

Net realizable value is the estimated selling price of inventories in the ordinary course of production and business less estimated costs of completion and estimated costs necessary to make the sale.

The value of inventories is calculated using the weighted average method and accounted for using the perpetual inventory method.

A provision for inventory devaluation is made for each inventory item whose cost is higher than its net realizable value. For work-in-progress services, the provision for devaluation is calculated separately for each type of service with a specific price. Increases or decreases in the provision for inventory devaluation required to be made at the end of the financial year are recognized in cost of goods sold.

7. Prepaid expenses

Prepaid expenses comprise actual costs incurred that are related to the business and production results of multiple accounting periods. The Group's prepaid expenses mainly include the following costs:

Tools and supplies

Tools and supplies that have been put into use are allocated to expenses using the straight-line method over an allocation period not exceeding 03 years.

8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets comprises all costs incurred by the Group to acquire the assets up to the date they are ready for use. Subsequent expenditures are added to the carrying amount of fixed assets only when such expenditures are certain to generate future economic benefits from the use of the assets. Other expenditures that do not meet the above conditions are recognized as production and business expenses in the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognized, and any gains or losses arising from the disposal are recognized as income or expenses during the year.

Fixed assets are depreciated using the straight-line method to allocate their cost over their estimated useful lives. The depreciation periods for the following categories of tangible fixed assets are as follows:

Category of fixed assets	Number of years
Buildings and structures	05 – 48
Machinery and equipment	10 – 15
Vehicles and transmission equipment	4,5 – 10
Management equipment and tools	03 – 05

9. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of intangible fixed assets comprises all costs incurred by the Group to acquire the fixed assets up to the date they are ready for use. Expenditures related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period, unless such expenditures are directly attributable to a specific intangible fixed asset and increase the economic benefits derived from that asset.

When intangible fixed assets are sold or disposed of, their cost and accumulated amortization are derecognized, and any gains or losses arising from the disposal are recognized as income or expenses during the year.

The Company's intangible fixed assets include:

Land use rights

Land use rights are recognized as intangible fixed assets when the Company has legal rights to use the land and their cost can be reliably determined. The cost of land use rights includes directly related actual expenditures such as payments for obtaining land use rights, compensation costs, site clearance, land leveling and registration fees (if any).

The amortization of land use rights is carried out as follows:

- Land use rights with a definite term: amortized using the straight-line method over the remaining land use term stated in the land use rights certificate.

- Land use rights with an indefinite term: not amortized.

Software programs

Costs related to computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software comprises all expenditures incurred by the Company up to the date the software is put into use. Computer software is amortized using the straight-line method over 05 – 08 years.

10. Investment properties

Investment properties are buildings held for the purpose of earning rental income or capital appreciation, rather than for use in the production or supply of goods or services, for administrative purposes, or for sale in the ordinary course of business.

Investment properties are stated at cost less accumulated depreciation.

The cost of investment properties comprises all expenditures incurred by the Group or the fair value of other consideration given in exchange to acquire the investment properties up to the date of acquisition or completion of construction.

Subsequent expenditures related to investment properties are recognized as production and business expenses in the period, unless such expenditures are likely to ensure that the investment properties generate future economic benefits exceeding their originally assessed performance, in which case they are added to the carrying amount of the investment properties.

Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

Category of fixed assets	Number of years
Buildings and structures	15

11. Payables and Accrued Expenses

Payables and accrued expenses are recognized for amounts payable in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses, intercompany payables and other payables is made in accordance with the following principles:

- Trade payables reflect trade-related payables arising from transactions involving the purchase of goods, services and assets, where the sellers are independent entities from the Enterprise, including payables arising from imports through entrusted importers.
- Accrued expenses reflect payables for goods and services received from suppliers or provided to customers but not yet paid for due to the absence of invoices or insufficient accounting records and supporting documents, as well as payables to employees for annual leave pay and production and business expenses that must be accrued.
- Other payables reflect non-trade payables that are not related to transactions involving the purchase, sale or provision of goods and services.

12. Equity

Contributed Capital

Contributed capital represents the actual capital contributed by shareholders.

Share Premium

Share premium reflects the difference between the issue price and the par value of shares, less direct costs related to share issuance.

Profit Distribution

After-tax corporate income is allocated to funds and distributed to shareholders in accordance with the Group's Charter or resolutions of the General Meeting of Shareholders.

Dividends paid to shareholders shall not exceed the undistributed after-tax profits, taking into consideration non-monetary items included in undistributed after-tax profits that may affect cash flows and the ability to pay dividends.

13. Revenue and Income Recognition

Revenue is recognized when the Group is likely to obtain economic benefits that can be reliably measured. Revenue is measured at the fair value of amounts received or receivable, less trade discounts, sales allowances and sales returns.

Revenue from Sale of Goods

Revenue from the sale of goods is recognized when all of the following conditions are simultaneously satisfied:

- The Group has transferred substantially all risks and rewards associated with ownership of the products or goods to the buyer.
- The Group no longer retains managerial involvement as an owner of the goods or control over the goods.
- Revenue can be measured reliably.
- The Group has received or is expected to receive economic benefits from the sales transaction.
- The costs related to the sales transaction can be determined.

Revenue from Rendering of Services

Revenue from a service transaction is recognized when the outcome of the transaction can be reliably measured. Where services are rendered over multiple periods, revenue is recognized in each period based on

the percentage of work completed as at the end of the accounting period. The outcome of a service transaction can be determined when all of the following conditions are satisfied:

- Revenue can be measured reliably.
- It is probable that economic benefits will flow from the service transaction.
- The percentage of work completed as at the end of the financial year can be determined.
- The costs incurred for the transaction and the costs to complete the service transaction can be determined.

Interest Income

Interest income is recognized on an accrual basis and is calculated based on the balances of deposit accounts and the actual interest rates applicable to each period.

Dividends and Profit Distributions

Dividends and profit distributions are recognized when the Group obtains the right to receive dividends or profits from its capital contributions.

14. Cost of Goods Sold

Cost of goods sold represents the total cost of goods and services provided, other expenses included in cost of goods sold, or reductions in cost of goods sold.

15. Financial Expenses

Financial expenses are expenses related to financial activities, including expenses or losses arising from financial investment activities; costs of lending and borrowing; and expenses related to capital contributions to joint ventures and associates.

Borrowing costs include interest expenses and other costs directly incurred in connection with borrowings. Where borrowing costs are directly attributable to the acquisition, construction or production of an asset under construction that necessarily takes a substantial period of time (more than 12 months) to be ready for its intended use or sale, such borrowing costs are capitalized. For specific borrowings used to finance the construction of fixed assets or investment properties, borrowing costs are capitalized even if the construction period is less than 12 months. Income earned from the temporary investment of borrowings is deducted from the cost of the related asset.

For general borrowings used for the purpose of financing the construction or production of qualifying assets, the amount of borrowing costs eligible for capitalization is determined by applying a capitalization rate to the weighted average accumulated expenditure on the construction or production of such assets. The capitalization rate is calculated based on the weighted average interest rate of outstanding borrowings during the period, excluding specific borrowings used to finance the formation of a particular asset.

16. Selling Expenses and General and Administrative Expenses

Selling expenses and general and administrative expenses comprise all expenses incurred in the process of selling products and goods, rendering services, and the Group's general management expenses.

17. Taxes and Other Amounts Payable to the State

The taxes calculated and paid by the Group to the State budget include:

Value Added Tax

VAT: under the credit method.

Current Income Tax

Current income tax is the amount of tax calculated based on taxable income. The difference between taxable income and accounting profit arises from adjustments for temporary differences between tax and accounting

treatments, non-deductible expenses, as well as adjustments for non-taxable income and tax losses carried forward.

Other taxes in accordance with prevailing regulations at the time of annual tax payment.

18. Related Parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making decisions regarding financial and operating policies. Parties are also considered related if they are subject to common control or common significant influence.

In considering related-party relationships, the substance of the relationship is given greater emphasis than its legal form.

19. Segment Reporting

A business segment is a separately identifiable component that participates in the production or provision of products and services and has risks and economic benefits that differ from those of other business segments.

A geographical segment is a separately identifiable component that participates in the production or provision of products and services within a particular economic environment and has risks and economic benefits that differ from those of business segments operating in other economic environments.

20. Comparative Figures

Certain balances in the Interim Consolidated Financial Statements have been re-presented to comply with current regulations (Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance providing guidance on the Corporate Accounting Regime; the previous year was governed by Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance). Details are as follows:

Code	Item	At the end of the previous year under Circular No. 200/2014/TT-BTC / Before adjustment	At the beginning of the current year, as re-presented under Circular No. 99/2025/TT-BTC / After adjustment	Difference
1	2	3	4	5=4-3
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION				
Assets				
135	Short-term loans receivable	323.141.713.873	-	(323.141.713.873)
135	Other short-term receivables	685.831.497.823	602.765.921.426	(83.065.576.397)
123	Short-term held-to-maturity investments	203.000.000.000	609.207.290.270	406.207.290.270
216	Other long-term receivables	256.674.375.501	2.064.375.501	(254.610.000.000)
263	Investments in equity instruments of other entities	29.899.281.816	284.509.281.816	254.610.000.000
	Total Assets	**1.498.546.869.013**	**1.498.546.869.013**	-
Liabilities				
320	Short-term borrowings and finance lease liabilities	383.732.712.557	290.517.007.557	(93.215.705.000)

339	Long-term borrowings and finance lease liabilities	524.443.793.040	617.659.498.040	93.215.705.000
	Total Liabilities	**908.176.505.597**	**908.176.505.597**	-
INTERIM CONSOLIDATED INCOME STATEMENT				
23	Financial expenses	26.003.979.577	12.503.979.577	(13.500.000.000)
26	General and administrative expenses	59.226.628.410	72.726.628.410	13.500.000.000
	Total	**85.230.607.987**	**85.230.607.987**	-

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UNIT: VND)

1. Cash and Cash Equivalents

Item	Closing balance	Opening balance
Cash and cash equivalents held by the enterprise that are not restricted as to use		
Cash on hand	1.198.942.680	2.444.898.800
Demand deposits with banks [1]	138.377.869.076	86.625.086.809
Total	**139.576.811.756**	**89.069.985.609**

[1] Details of banks:

Item	Closing balance	Opening balance
Joint Stock Commercial Bank for Industry and Trade of Vietnam	76.649.081.960	-
Other banks	61.728.787.116	86.625.086.809
Total	**138.377.869.076**	**86.625.086.809**

2. Held-to-Maturity Investments

Details	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Held-to-maturity investments with related parties	***58.274.746.723***	-	-	-
Truong An Tay Nguyen One Member Limited Liability Company	58.274.746.723	-	-	-
+ Loan principal	57.175.367.733	-	-	-
+ Loan interest	*1.099.378.990*	-	-	-
Held-to-maturity investments with other companies	***248.661.860.251***	***(8.976.774.597)***	**609.207.290.270**	-
- Term deposits	255.820.000.000	-	203.000.000.000	-

Details	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Asia Commercial Joint Stock Bank	*70.000.000.000*	-	*176.000.000.000*	-
Military Commercial Joint Stock Bank	*30.820.000.000*	-	-	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade	*155.000.000.000*			
Other banks	-	-	*27.000.000.000*	-
- Loans	129.378.132.585	-	323.141.713.873	-
Vu Van Tin [1]	*33.298.096.001*	-	*41.540.000.000*	-
Mai Xuan Binh [2]	*3.238.724.384*	-	*9.169.967.067*	-
Binh An House Joint Stock Company [3]	*77.350.000.000*	-	-	-
Other borrowers	*15.491.312.200*	-	*269.797.912.564*	-
- Accrued loan interest receivable	23.631.415.870	(8.976.774.597)	78.083.809.273	-
- Other receivables	947.251.963		4.981.767.124	-
Total	**469.478.339.821**	**(8.976.774.597)**	**609.207.290.270**	-

[1] This is a loan granted to Mr. Vu Van Tin under Loan Agreement No. 005/2025/HĐCT dated December 15, 2025, with a term of 12 months, an interest rate starting from 9% per annum, and unsecured.

[2] This is an unsecured loan granted to Mr. Mai Xuan Binh under Loan Agreement No. 13012026/HĐMT dated January 13, 2026, with a loan term of 12 months from the date of drawdown and an interest rate of 6.5% per annum.

[3] This is a loan granted to Binh An House Joint Stock Company under Loan Agreement No. 01/2026/HDV/DLGNT-BAH dated April 22, 2026, with a loan term of 12 months from the date of drawdown and an interest rate of 10% per annum.

- Term deposit contracts with terms of 6–12 months, totaling VND 255,820,000,000, with deposit interest rates ranging from 5.5% to 8.2% per annum.

Of which, the value of term deposit contracts at the end of the period used as collateral for loan agreements amounted to VND 34,756,250,000 (see Note V.21).

Movements in the provision for short-term held-to-maturity investments are as follows:

	Current period	Previous period
Opening balance	-	-
Increase due to first-time consolidation of a subsidiary	(8.589.414.202)	
Provision made	(525.689.162)	-
Provision reversed	138.328.767	-
Debt write-off	-	-

Closing balance	**(8.976.774.597)**	**-**

3. Short-term Trade Receivables

	Closing balance	Opening balance
Short-term receivables from related parties	-	-
Short-term receivables from other customers	***290.343.102.711***	***161.204.596.806***
- Power Trading Company - Vietnam Electricity	32.196.715.510	23.464.340.606
- Skyworth Overseas Sales Ltd	103.720.768.098	60.637.967.075
- LG Electronics Vietnam Hai Phong - Hanoi Branch	60.129.419.430	-
- Công ty TNHH Skyworth Việt Nam	26.495.397.380	41.887.959.322
- Electrónica De Consumo Skyworth. S. DE R.L. DE C.V.	34.712.923.379	
- Other customers	33.087.878.914	35.214.329.803
Total	**290.343.102.711**	**161.204.596.806**

4. Short-term Advances to Suppliers

	Closing balance	Opening balance
Advances to related parties	***6.974.610.863***	-
- Duc Long Gia Lai Construction Investment Joint Stock Company	6.974.610.863	-
Advances to other suppliers	***17.534.913.263***	***48.740.107.111***
- Other suppliers	17.534.913.263	48.740.107.111
Total	**24.509.524.126**	**48.740.107.111**

5. Other Short-term and Long-term Receivables

5a. Other Short-term Receivables

	Closing balance	Opening balance
Receivables from related parties	***17.139.816.438***	***551.816.962.465***
- Truong An Tay Nguyen One Member Company Limited	17.139.816.438	6.236.962.465
- Other related parties	-	545.580.000.000
Receivables from other organizations and individuals	***54.310.234.818***	***50.948.958.961***

- Other receivables	54.310.234.818	50.948.958.961
Total	**71.450.051.256**	**602.765.921.426**

5b. *Other Long-term Receivables*

	Closing balance	Opening balance
Receivables from related parties	***2.064.375.501***	***2.064.375.501***
- Duc Long Gia Lai Group Joint Stock Company (security deposit)	2.064.375.501	2.064.375.501
Receivables from other organizations and individuals	-	-
Total	**2.064.375.501**	**2.064.375.501**

6. Provision for Doubtful Debts

	Closing balance	Opening balance
Provision for receivables from related parties	-	-
Provision for receivables from organizations and individuals that are not related parties	-	-
- Overdue for more than 6 months but less than 1 year	-	-
- Overdue for more than 2 years but less than 3 years	-	-
- Overdue for more than 3 years	(2.851.256.593)	(2.321.989.503)
Total	**(2.851.256.593)**	**(2.321.989.503)**

Movements in the provision for doubtful debts are as follows:

	Current period	Previous period
Opening balance	(2.321.989.503)	(17.421.847.787)
- Provision made	-	-
- Increase due to first-time consolidation	(897.477.000)	-
- Foreign exchange differences arising from translation of financial statements	368.209.910	-
- Provision reversed	-	12.914.003.178
Closing balance	**(2.851.256.593)**	**(4.507.844.609)**

7. Inventories

	Closing balance		Opening balance	
	Cost	**Provision**	**Cost**	**Provision**
- Raw materials and supplies [1]	151.077.490.946	(10.361.848.779)	25.164.421.772	(9.356.193.522)
- Tools and supplies	631.067.918	-	357.019.344	-
- Work in progress [2]	46.767.135.856	(1.439.211.807)	20.092.057.370	(921.604.068)
- Finished goods [3]	14.235.097.502	(3.219.533.487)	21.853.163.688	(4.374.012.717)
Total	**212.710.792.222**	**(15.020.594.073)**	**67.466.662.174**	**(14.651.810.307)**

[1] Raw materials and supplies mainly comprise materials used in the production of electronic components.

[2] Work in progress mainly comprises electronic component equipment and household utility products currently in the production process.

[3] Finished goods mainly comprise various types of electronic components.

8. Short-term and Long-term Prepaid Expenses

8a. Short-term Prepaid Expenses

Movements:	**Current period**	**Previous period**
- Opening balance	771.135.409	484.768.645
- Additions during the period	2.884.307.013	3.105.898.272
- Increase due to first-time consolidation of a subsidiary	59.711.128	-
- Amortization during the period	(2.379.549.064)	(2.397.309.707)
Closing balance	**1.335.604.486**	**1.193.357.210**

Balance details:	**Closing balance**	**Opening balance**
- Tools and supplies in use	1.335.604.486	771.135.409
Total	**1.335.604.486**	**771.135.409**

8b. Long-term Prepaid Expenses

Movements:	**Current period**	**Previous period**

Movements:	**Current period**	**Previous period**
- Opening balance	97.256.377.738	86.627.436.014
- Additions during the period	7.072.145.063	19.729.890.395
- Effect of financial statement translation	1.215.382.875	386.798.330
- Increase due to first-time consolidation of a subsidiary	32.189.398.767	-
- Decrease due to transfer to assets	(24.988.888.892)	-
- Amortization during the period	(21.984.915.469)	(4.871.184.480)
Closing balance	**90.759.500.082**	**101.872.940.259**

Balance details:	**Closing balance**	**Opening balance**
- Site clearance compensation costs [1]	22.409.891.597	23.694.535.064
- Land rental expenses [2]	29.698.795.470	29.952.909.324
- Land use rights with a definite term	-	25.061.111.114
- Tools and supplies in use	141.430.663	173.997.402
- Repair and warranty expenses	5.743.773.453	1.583.722.362
- Major maintenance costs of fixed assets [3]	18.755.458.330	-
- Other expenses	14.010.150.569	16.790.102.472
Total	**90.759.500.082**	**97.256.377.738**

[1] These are land rental expenses under the Land Lease Agreements with the People's Committee of Ninh Thuan Province: Land Lease Agreement No. 25/HĐTĐ dated June 26, 2020, with a lease term of 50 years and an area of 15,828.60 m² (for which Land Use Rights Certificate No. 159262 was issued); and Land Lease Agreement No. 06/HĐTĐ dated January 31, 2020, with a lease term of 50 years and an area of 560,087.20 m² (for which Land Use Rights Certificate No. 364963 was issued). The remaining value of site clearance compensation costs used as collateral for bank borrowings amounted to VND 22,838,106,086 (see Note V.22).

[2] These are land rental expenses in the People's Republic of China.

[3] Pursuant to the provisions of Decision No. 1400/QĐ-UBND on the adjustment of Clause 5, Article 1 of Decision No. 396/QĐ-UBND dated March 14, 2014, issued by the Chairman of the People's Committee of Dak Nong Province (now Lam Dong Province), approving the adjusted financial plan for the project to upgrade and expand National Highway 14 from Km817 to Km887 under the BOT (Build-Operate-Transfer) model, dated August 12, 2022, the project's major maintenance period is once every 4 years. Accordingly, the Company amortizes these costs using the straight-line method over 48 months from the date of completion of the major maintenance work.

9. Tangible Fixed Assets

See ***Appendix 01*** attached hereto for details..

10. Intangible Fixed Assets

Item	**Computer software**	**Long-term land use**	**Total**

		rights	
I. Historical cost			
1. Opening balance	**923.899.941**	**108.258.981.482**	**109.182.881.423**
2. Additions during the period	**80.000.000**	**26.560.000.000**	**26.640.000.000**
- Additions from construction in progress	-	*560.000.000*	*560.000.000*
- Additions from prepaid expenses	-	*26.000.000.000*	*26.000.000.000*
- Increase due to first-time consolidation of a subsidiary during the year	*80.000.000*	-	*80.000.000*
3. Decreases during the period	-		
4. Closing balance	**1.003.899.941**	**134.818.981.482**	**135.822.881.423**
Of which: Fully amortized but still in use	*250.135.000*	-	*250.135.000*
II. Accumulated amortization			
1. Opening balance	**452.853.513**	-	**452.853.513**
2. Increase during the period		-	
- Amortization during the period	*104.303.673*	*590.725.752*	*695.029.425*
- Increase due to first-time consolidation of a subsidiary during the year	*80.000.000*	-	*80.000.000*
- Increase from prepaid expenses	-	*1.011.111.108*	*1.011.111.108*
3. Decreases during the period	-	-	
4. Closing balance	**637.157.186**	**1.601.836.860**	**2.238.994.046**
III. Net book value			
1. At the beginning of the year	***471.046.428***	***108.258.981.482***	***108.730.027.910***
2. At the end of the period	***366.742.755***	***133.217.144.622***	***133.583.887.377***

Of which: The net book value used as collateral for borrowings amounted to VND 85,179,685,297 (see Note V.21).

11. Investment Properties

These are the Company's sales kiosks leased to tenants. Details of movements in investment properties are as follows:

	Infrastructure	Total
Historical cost		
Opening balance	**1.891.892.974**	**1.891.892.974**
Additions during the period	-	-
Decreases during the period	-	-
Closing balance	**1.891.892.974**	**1.891.892.974**
Of which: Fully depreciated but still in	1.891.892.974	1.891.892.974

use

Accumulated depreciation		
Opening balance	**1.891.892.974**	**1.891.892.974**
Depreciation during the period	-	-
Decreases during the period	-	-
Closing balance	**1.891.892.974**	**1.891.892.974**
Net book value		
Opening balance	-	-
Closing balance	-	-

Revenue and expenses related to investment properties

	Current period	Previous period
Rental income from investment properties	1.194.787.267	916.218.174
Direct operating expenses of investment properties generating rental income during the period	-	-
Profit/(Loss) from investment property operations	**1.194.787.267**	**916.218.174**

12. Construction in Progress

	Opening balance	Increase due to first-time consolidation of a subsidiary during the year	Costs incurred during the period	Transferred to tangible fixed assets during the period	Closing balance
Construction in progress					
- Construction in progress	824.656.478	-	-	-	824.656.478
- Unexpected repair costs of the road section of National Highway 14 (*)	-	3.019.500.280	2.391.128.400	-	5.410.628.680
Total	**824.656.478**	**3.019.500.280**	**2.391.128.400**	**-**	**6.235.285.158**

(*) This project involves the investigation into the cause of the incident on the Ho Chi Minh Road section from Km1900+350 to Km1900+650, which is part of the National Highway 14 Upgrade and Expansion Project under the BOT model. The project comprises several contract packages, including consultancy, supervision and inspection, and is currently underway.

13. Long-term Financial Investments

	Closing balance	Opening balance
- Investments in joint ventures and associates	355.776.194.918	269.910.246.265

- Investments in equity instruments of other entities	284.841.388.458	284.509.281.816
- Long-term held-to-maturity investments	29.979.786.614	-
Total	**670.597.369.990**	**554.419.528.081**

13a. Investments in Associates

Historical cost of investments in associates

Company name	Business sector	Closing balance		Opening balance	
		Ownership ratio %	Historical cost	Ownership ratio %	Historical cost
- Duc Long Dak Nong BOT and BT Joint Stock Company [1]	Management and operation of road toll stations	[1]	[1]	29%	201.187.500.000
- CP1 Wind Energy Joint Stock Company [2]	Wind, solar and hydropower generation	41,73%	127.500.000.000	-	-
- CP2 Wind Energy Joint Stock Company [3]	Wind, solar and hydropower generation	42,01%	127.500.000.000	-	-
- CP3 Solar Energy Joint Stock Company [4]	Wind, solar and hydropower generation	22,20%	50.000.000.000	-	-
- Chu Puh 4 Solar Energy Joint Stock Company [5]	Wind, solar and hydropower generation	21,70%	48.750.000.000	-	-
Total			**353.750.000.000**		**201.187.500.000**

[1] Duc Long Dak Nong BOT and BT Joint Stock Company was established under Enterprise Registration Certificate No. 6400192949 dated August 3, 2010, as amended for the 10th time on July 25, 2024, issued by the Department of Planning and Investment of Dak Nong Province. Its principal business activity is investment in the construction of transport infrastructure. As at the end of the accounting period, the Company had invested in 24.900.000 shares, equivalent to 99,60% of the charter capital of Duc Long Dak Nong BOT and BT Joint Stock Company (at the beginning of the year: 7.250.000 shares, equivalent to 29% of its charter capital). Accordingly, the company was reclassified from an associate to a subsidiary effective from January 1, 2026.

[2] CP1 Wind Energy Joint Stock Company was established under Enterprise Registration Certificate No. 5901236024 dated September 10, 2025, issued by the Department of Finance of Gia Lai Province. Its principal business activities are wind, solar and hydropower generation. As at the end of the accounting period, the Company had invested in 12.750.000 shares, equivalent to 41,73% of the charter capital of CP1 Wind Energy Joint Stock Company (at the beginning of the year: 0 shares, equivalent to 0% of its charter capital).

[3] CP2 Wind Energy Joint Stock Company was established under Enterprise Registration Certificate No. 5901236112 dated September 11, 2025, issued by the Department of Finance of Gia Lai Province. Its principal business activities are wind, solar and hydropower generation. As at the end of the accounting

period, the Company had invested in 12.750.000 shares, equivalent to 42,01% of the charter capital of CP1 Wind Energy Joint Stock Company (at the beginning of the year: 0 shares, equivalent to 0% of its charter capital).

(4) CP3 Solar Energy Joint Stock Company was established under Enterprise Registration Certificate No. 5901236352, initially registered on September 15, 2025, issued by the Department of Finance of Gia Lai Province. As at the end of the accounting period, the Company had invested VND 50.000.000.000, equivalent to 22,2% of the charter capital of CP3 Solar Energy Joint Stock Company (at the beginning of the year: 0 shares, equivalent to 0% of its charter capital).

(5) Chu Puh 4 Solar Energy Joint Stock Company was established under Enterprise Registration Certificate No. 5901236602, initially registered on September 19, 2025, and amended for the first time on September 29, 2025, issued by the Department of Finance of Gia Lai Province. As at the end of the accounting period, the Company had invested VND 48.750.000.000, equivalent to 21,7% of the charter capital of Chu Puh 4 Solar Energy Joint Stock Company (at the beginning of the year: 0 shares, equivalent to 0% of its charter capital).

Investments in associates accounted for using the equity method are as follows:

	Duc Long Dak Nong BOT and BT Joint Stock Company	CP1 Wind Energy Joint Stock Company	CP2 Wind Energy Joint Stock Company	CP3 Solar Energy Joint Stock Company	Chu Puh 4 Solar Energy Joint Stock Company	Total
Historical cost of investments						
- Opening balance	**201.187.500.000**	-	-	-	-	**201.187.500.000**
- Increase in investment value		**127.500.000.000**	**127.500.000.000**	**50.000.000.000**	**48.750.000.000**	**353.750.000.000**
New investments during the period	-	127.500.000.000	127.500.000.000	50.000.000.000	48.750.000.000	353.750.000.000
Decrease in investment value	**(201.187.500.000)**	-	-	-	-	**(201.187.500.000)**
Transfer to investments in subsidiaries	(201.187.500.000)	-	-	-	-	(201.187.500.000)
- Closing balance	-	**127.500.000.000**	**127.500.000.000**	**50.000.000.000**	**48.750.000.000**	**353.750.000.000**
Accumulated share of post-acquisition profits/(losses)						
- Opening balance	**68.722.746.265**	-	-	-	-	**68.722.746.265**
Share of profits/(losses) from associates and joint ventures during the year		663.836.607	805.517.619	331.376.170	225.464.522	2.026.194.918
Transfer to investments in subsidiaries	(68.722.746.265)	-	-	-	-	(68.722.746.265)
Elimination of dividends received during the period	-	-	-	-	-	-
- Closing balance	-	**663.836.607**	**805.517.619**	**331.376.170**	**225.464.522**	**2.026.194.918**
Carrying amount						

- Opening balance	**269.910.246.265**	**-**	**-**	**-**	**-**	**269.910.246.265**
- Closing balance	**-**	**128.163.836.607**	**128.305.517.619**	**50.331.376.170**	**48.975.464.522**	**355.776.194.918**

13b. Investments in Equity Instruments of Other Entities

	Closing balance			Opening balance		
	Historical cost	**Fair value (*)**	**Provision**	**Historical cost**	**Fair value**	**Provision**
Other long-term investments	***284.841.388.458***	***292.268.600.000***		***284.509.281.816***	***293.286.400.000***	
Truong An Tay Nguyen One Member Company Limited (1)	254.610.000.000	254.610.000.000		254.610.000.000	254.610.000.000	
Duc Long Gia Lai Group Joint Stock Company	30.231.388.458	37.658.600.000		29.899.281.816	38.676.400.000	
Total	**284.841.388.458**	**292.268.600.000**		**284.509.281.816**	**293.286.400.000**	

(1) This represents a capital contribution under the Business Cooperation Contract with Truong An Tay Nguyen One Member Company Limited, pursuant to Business Cooperation Contract No. 01/HĐHTKD-DL1-TATN dated September 20, 2025, for joint investment in the operation of DLG Da Nang Hotel, located at No. 258 Vo Nguyen Giap Street, An Hai Ward, Da Nang City. Accordingly, profits shall be distributed to each party in proportion to its capital contribution to the project, but shall not be lower than 9% per annum of the business cooperation capital.

(*) For shares with quoted trading prices, fair value is determined based on the closing prices on the stock exchanges as at September 30, 2026.

13c. Long-term Held-to-maturity Investments

Details	Closing balance		Opening balance	
	Value	**Provision**	**Value**	**Provision**
Held-to-maturity investments with related parties	-	-	-	-
Held-to-maturity investments with other companies	***29.979.786.614***	-	-	-
- Loans	***29.979786.614***	-	-	-
Vo Thi Thu Hang (1)	13.229.786.614	-	-	-
Phu Thanh Gia Pleiku Company Limited (2)	16.750.000.000	-	-	-
Total	**29.979.786.614**	-	-	-

(1) Loan granted to Ms. Vo Thi Thu Hang under Contract No. 02/HĐ-HTV/2021 dated September 25, 2021, and its accompanying appendices. Loan limit: VND 70.000.000.000. Loan term: 72 months. Interest rate: 11% per annum. Collateral: unsecured.

(2) Loan granted to Phu Thanh Gia Pleiku Company Limited under Contract No. 01/HĐ-HTV/2026 dated March 18, 2026. Loan limit: VND 16.750.000.000. Loan term: 24 months. Interest rate: 11% per annum. Collateral: unsecured.

14. Goodwill

Goodwill arising from the acquisition of subsidiaries	Opening balance	Increase due to first-time consolidation during the year	Amortization during the period	Closing balance
- DLG Ansen Electronics Company Limited	392.710.891	-	(49.780.254)	342.930.637
- DLG Ninh Thuan Solar Power Joint Stock Company	49.172.675.775	-	(6.146.584.472)	43.026.091.303
- Mass Noble Investment Company Limited	62.807.484.089	-	(5.435.263.046)	57.372.221.043
- Duc Long Dak Nong BOT and BT Joint Stock Company	-	188.603.258.731	(14.145.244.405)	174.458.014.326
Total	**112.372.870.755**	**188.603.258.731**	**(25.776.872.177)**	**275.199.257.309**

15. Short-term Trade Payables

	Closing balance	Opening balance
Short-term payables to related parties	-	***2.280.858.000***
- Duc Long Gia Lai Group Joint Stock Company	-	2.280.858.000
Short-term payables to other suppliers	***182.614.361.250***	***125.314.994.456***
- Shenzhen Chuangwei – RGB Electronics Company Limited	10.009.248.426	39.329.334.667
- Shenzhen Skyworth Display Technology Co.,Ltd	207.620.829.776	-
- Skyworth Overseas Sale Ltd	134.794.054.863	58.752.119.250
- Directorate for Roads of Vietnam	23.827.239.000	-
- Other parties	45.430.260.666	27.233.540.539
Total	**421.681.632.731**	**127.595.852.456**

16. Short-term Advances from Customers

	Closing balance	Opening balance
Advances from related-party customers	-	-
Other customers	***42.199.862.704***	***43.027.726.023***
- Other customers	42.199.862.704	43.027.726.023
Total	**42.199.862.704**	**43.027.726.023**

17. Dividends and Profit Distributions Payable

	Closing balance	Opening balance
Dividends and profit distributions payable	22.500.000.000	-
Total	**22.500.000.000**	**-**

18. Taxes and Other Amounts Payable to the State

	Opening balance		Arising during the period				Closing balance	
	Payable	Receivable	Payable	Increase due to first-time consolidation during the year	Effect of foreign exchange translation	Paid/Reversed	Payable	Receivable
Value added tax	746.594.386	184.719.382	32.966.906.917	3.977.158.648	-	(34.170.989.558)	3.334.951.011	
Import VAT	-	4.026	10.733.987.391	-	-	(10.733.987.391)		4.026
Corporate income tax	72.481.445.544	-	14.272.560.937	6.537.117.472	(481.333.499)	(72.531.565.835)	20.278.224.619	
Personal income tax	32.022.403	-	648.830.226	118.227.125	-	(646.277.111)	152.802.643	-
Land and housing tax, land rental	746.099.920		63.196.660	(16.668.782)	-	(775.418.167)	17.209.631	
Fees, charges and other amounts payable	17.159.284		25.137.594	(5.008.163)	-	(38.394.259)		1.105.544
Import and export duties	-	40.254	528.479.499	-	-	(528.479.499)		40.254
Total	**74.023.321.537**	**184.763.662**	**59.239.099.224**	**10.610.826.300**	**(481.333.499)**	**(119.425.111.820)**	**23.783.187.904**	**1.149.824**

Value Added Tax

The Group pays value added tax under the credit method.

Corporate Income Tax

Corporate income tax payable for the period is estimated as follows:

	Current period	Previous period
Total accounting profit before tax	120.184.132.604	47.163.844.343
Adjustments increasing or decreasing accounting profit to determine taxable income for corporate income tax purposes:	91.643.711.433	
- Increasing adjustments	123.899.701.079	31.368.854.240
+ Non-deductible expenses	*23.357.374.973*	*1.027.346.360*
+ Goodwill amortization	*25.776.872.177*	*30.341.507.880*
+ Taxable losses of branches subject to separate corporate income tax finalization	*22.355.207.664*	*80.069.251.299*
+ Increase due to first-time consolidation of subsidiaries	*52.410.246.265*	-
- Decreasing adjustments	(23.996.090.901)	(84.709.826.363)
+ Share of profits from joint ventures and associates accounted for using the equity method	*(1.766.210.744)*	*(25.218.264.409)*
+ Impact of consolidation	*(22.229.880.157)*	*(59.491.561.954)*

	Current period	Previous period
+ *Other decreases*	-	-
Taxable income	**220.087.742.782**	**80.069.251.299**
Tax-exempt income	-	-
Taxable income subject to tax	**220.087.742.782**	**80.069.251.299**
Corporate income tax payable on taxable income	**19.907.608.560**	**8.510.872.564**
Corporate income tax reductions	9.810.036.763	3.643.500.112
Additional corporate income tax for previous periods		-
Total current corporate income tax expense	**14.272.560.937**	**4.867.372.452**

19. Short-term Accrued Expenses

	Closing balance	Opening balance
- Accrued loan interest expenses	8.329.443.266	6.530.852.199
- Accrued factory and office operating expenses	12.861.002.550	14.336.006.612
- Other accrued expenses	25.510.670.778	37.448.357.197
Total	**46.701.116.594**	**58.315.216.008**

20. Other Short-term Payables

	Closing balance	Opening balance
Short-term payables to related parties	**-**	***529.500.000.000***
- Duc Long Gia Lai Group Joint Stock Company	-	529.500.000.000
Other short-term payables	***3.853.105.770***	***6.384.611.606***
- Short-term deposits received	2.091.794.222	4.434.481.110
- Other payables	1.761.311.548	1.950.130.496
Total	**3.853.105.770**	**535.884.611.606**

21. Short-term and Long-term Borrowings and Finance Lease Liabilities

Movements in short-term and long-term borrowings and finance lease liabilities during the period are as follows:

	Opening balance	Borrowings incurred during the period	Increase due to first-time consolidation of a subsidiary during the year	Loan repayments during the period	Closing balan
- Short-term and long-term borrowings from banks, organizations and individuals	908.176.505.597	527.770.011.225	200.281.403.555	(838.492.595.770)	797.735.324.6(
Total	**908.176.505.597**	**527.770.011.225**	**200.281.403.555**	**(838.492.595.770)**	**797.735.324.6(**

21a. *Short-term Borrowings and Finance Lease Liabilities*

	Closing balance		Opening balance	
	Carrying amount	**Amount repayable**	**Carrying amount**	**Amount repayable**
Short-term borrowings payable to related parties	-	-	-	-
Short-term borrowings payable to other organizations and individuals	***268.149.908.429***	***268.149.908.429***	***290.517.007.557***	***290.517.007.557***
- Asia Commercial Joint Stock Bank (1)	201.891.832.953	201.891.832.953	271.217.007.557	271.217.007.557
- Vietnam Export Import Commercial Joint Stock Bank	-	-	19.300.000.000	19.300.000.000
- Other parties	7.411.267.476	7.411.267.476	-	-
Total	**268.149.908.429**	**268.149.908.429**	**290.517.007.557**	**290.517.007.557**

(1) This is a loan from Asia Commercial Joint Stock Bank under Credit Facility Agreement No. KHO.DN.872.130326 dated March 13, 2026, between Asia Commercial Joint Stock Bank and DLG Ansen Electronics Company Limited:

- Credit limit: USD 2.000.000 and VND 109.000.000.000;
- Loan term: until August 26, 2026;
- Interest rate: determined separately for each drawdown under the relevant debt acknowledgment;
- Purpose of the loan: To supplement working capital; financing/discounting receivables arising from export document sets under post-shipment payment terms;

Collateral:

+ The entire outstanding balance, including principal and accrued interest, of the Company's term deposit agreements issued by the Bank *(details are presented in Note V.2)*.

+ All property rights, including rights to collect debts, receivables, rights to claim damages, insurance benefit entitlements and all other rights and interests measurable in monetary terms; all monetary amounts (including debt collection proceeds, receivables, compensation for damages, insurance proceeds and other amounts); and other movable assets with monetary value that the Company may acquire under future export document sets with post-shipment payment terms entered into between the Company and the obligors (being individuals or organizations obligated to make payments to the Company). These include the Company's property rights and monetary claims arising from the settlement of void contracts or contracts terminated before their expiry *(see Note V.3 for details)*.

+ Real estate *(see Note V.10 for details)*.

Credit Agreement No. KHO.DN.1935.140926 and Debt Acknowledgment No. KHO.5933720.3778.20260915 dated September 22, 2026.

Collateral: Mortgage Agreements No. KHO.BDDN.159.140926, KHO.BDDN.160.140926 and KHO.BDDN.161.140926 dated September 21, 2026.

21b. *Long-term Borrowings and Finance Lease Liabilities*

	Closing balance		Opening balance	
	Carrying amount	**Amount repayable**	**Carrying amount**	**Amount repayable**
Long-term borrowings and finance lease liabilities payable to related parties		-	-	-
Long-term borrowings and finance lease liabilities payable to other organizations and	***529.585.416.178***	***529.585.416.178***	***617.659.498.040***	***617.659.498.040***

	Closing balance		Opening balance	
	Carrying amount	**Amount repayable**	**Carrying amount**	**Amount repayable**
individuals				
Orient Commercial Joint Stock Bank (1)	483.554.043.040	483.554.043.040	576.769.748.040	576.769.748.040
Asia Commercial Joint Stock Bank (2)	34.756.250.000	34.756.250.000	40.889.750.000	40.889.750.000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Gia Lai Branch (3)	10.281.403.555	10.281.403.555	-	-
Other banks	993.719.583	993.719.583	-	-
Total	**529.585.416.178**	**529.585.416.178**	**617.659.498.040**	**617.659.498.040**

(1) These are loans under Credit Agreements No. 00009/2019/HĐTD-OCB-DN and No. 00010/2019/HĐTD-OCB-DN, both dated August 8, 2019, with a loan term of 144 months and interest rates determined under each debt acknowledgment. The total outstanding loan balance as at June 30, 2026 was VND 532.632.212.040. The loans are used to finance the investment and construction of the Thuan Nam Duc Long Solar Power Plant (Thuan Nam 19) (hereinafter referred to as the "Project").

These loans are secured by the Project's tangible fixed assets under construction, with a remaining carrying amount of VND 581.695.923.670 (see Note V.5), and Land Use Rights Certificates No. 364963, covering an area of 560.087,2 m², and No. 159262, covering an area of 15.828,6 m², with the remaining site clearance compensation costs amounting to VND 22.838.106.086 (see Note V.9).

(2) This is a loan under Credit Facility Agreement No. KHO.DN.2454.270624 dated December 5, 2024:

- Loan limit: VND 50.000.000.000;

- Loan term: 77 months from the date of the first disbursement;

- Interest rate: determined separately for each drawdown;

- Purpose: To pay reasonable, valid and lawful expenses for the acquisition of land use rights and assets attached to land at Lot I3-6, N2 Street, Saigon Hi-Tech Park, and for investment in machinery and equipment used in television manufacturing.

- Collateral: This loan is guaranteed by a third party and secured by:

+ Real estate owned by the Company (see Note V.10 for details).

+ Real estate located at No. 97/2 Nguyen Huu Canh Street, Ho Chi Minh City (see Note V.10).

(3) This is a loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Gia Lai Branch under Credit Agreement No. 45/HĐTD dated February 26, 2011, and Appendix No. 16 dated September 29, 2022, regarding the revision of the principal repayment schedule.
- Loan limit: VND 997.000.000.000;
- Final principal repayment date: December 3, 2027, pursuant to Appendix No. 16 dated September 29, 2022;
- Purpose: To implement the investment project for upgrading and expanding National Highway 14, section Km817–Km887, under the BOT model;
- Interest rate: Subject to periodic adjustments;
- Collateral: Property rights arising from BOT Contract No. 01/HĐBOT dated September 1, 2010, between the Company and the People's Committee of Dak Nong Province (now Lam Dong Province) (see Note V.9).

22. Equity

22a. Reconciliation of Changes in Equity

See ***Appendix 02*** attached hereto for details.

22b. Capital Transactions with Owners and Profit Distribution

	Current period	Previous period
- Owner's contributed capital		
+ Contributed capital at the beginning of the period	1.168.587.310.000	1.062.360.940.000
+ Increase in contributed capital during the period	637.416.560.000	-
+ Decrease in contributed capital during the period	-	-
+ Contributed capital at the end of the period	1.806.003.870.000	1.062.360.940.000

22c. Shares

	Closing balance	Opening balance
Number of authorized shares	180.600.387	116.858.731
Number of issued shares/offered to the public	180.600.387	116.858.731
- *Ordinary shares*	*180.600.387*	*116.858.731*
- *Preference shares (classified as Equity)*	-	-
Number of repurchased shares		
- *Ordinary shares*	-	-
- *Preference shares*	-	-
Số lượng cổ phiếu đang lưu hành	180.600.387	116.858.731
- *Ordinary shares*	*180.600.387*	*116.858.731*
- *Preference shares*	-	-

Par value of outstanding shares: VND 10,000.

VI. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM (CONSOLIDATED) INCOME STATEMENT (UNIT: VND)

1. Revenue from Sales of Goods and Rendering of Services

Total Revenue

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Revenue from sales of electronic components	269.565.467.425	82.888.914.280
- Yard and depot revenue	5.013.618.829	4.341.581.027
- Revenue from sales of solar power	48.062.253.996	48.300.156.191
- Revenue from charging station operations	278.424.324	-
- Revenue from sales of household appliances	18.498.223.232	73.264.518.733
- Revenue from road toll collection services	96.675.234.759	-
- Transportation and other revenue	7.844.039.108	79.913.364
Total	**445.937.261.673**	**208.875.083.595**

Revenue from Related Parties

Details are as follows:	Current period	Previous period
- Revenue from transportation activities		
Duc Long Gia Lai Group Joint Stock Company ("DLG")	27.272.728	27.272.728

2. Cost of Goods Sold

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Cost of electronic components sold	249.016.191.647	68.923.945.651
- Cost of yard and depot services	956.947.935	1.438.976.054
- Cost of solar power sold	14.977.454.794	13.830.793.719
- Cost of charging station operations	64.218.813	-
- Cost of household appliances sold	9.655.137.801	81.616.633.543
- Cost of toll station operations	47.672.971.864	-
- Cost of transportation and other services	10.688.746.285	102.342.654
Total	**333.031.669.139**	**165.912.691.621**

3. Financial Income

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Interest income from bank deposits and loans	9.171.065.498	6.723.423.579
- Income from business cooperation contracts	5.776.537.260	-
- Other financial income		285.043.686
Total	**14.947.602.758**	**7.008.467.265**

4. Financial Expenses

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Interest expenses on borrowings	21.579.816.917	16.890.859.566
- Reversal of provision/additional provision for financial investments	-	-
- Loss arising from the change in status from an associate to a subsidiary	-	-
- Other financial expenses	126.434.495	(1.025.548.127)
Total	**21.706.251.412**	**15.865.311.439**

5. Selling Expenses

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Labor costs	131.661.324	4.622.037.523
- Outsourced service expenses	2.210.210.131	2.560.300.227

- Other expenses	41.617.800	1.468.933.200
Total	**2.383.489.255**	**8.651.270.950**

6. General and Administrative Expenses

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Management staff expenses	12.110.299.252	6.649.637.849
- Depreciation of fixed assets	659.358.619	3.652.764.121
- Goodwill amortization	8.592.290.726	7.766.081.114
- Outsourced service expenses	8.585.890.027	3.432.151.754
- Other expenses	1.945.489.924	2.151.113.629
Total	**31.893.328.548**	**23.651.748.469**

7. Basic Earnings per Share

	Quarter 3, 2026	Quarter 3, 2025
Profit after tax attributable to owners of the Parent Company	56.740.404.563	2.573.742.610
Adjustments to increase or decrease accounting profit for the purpose of determining profit attributable to ordinary shareholders:		-
- Appropriation to the bonus and welfare fund	-	-
Profit used to calculate basic earnings per share	56.740.404.563	2.573.742.610
Weighted average number of ordinary shares outstanding during the period (shares)	172.690.838	106.236.094
Basic earnings per share	**329**	**24**

8. Diluted Earnings per Share

	Quarter 3, 2026	Previous period
Profit after tax attributable to owners of the Parent Company	56.740.404.563	2.573.742.610
Adjustments to increase or decrease accounting profit for the purpose of determining profit attributable to ordinary shareholders:		-
- Appropriation to the bonus and welfare fund	-	-
Profit used to calculate diluted earnings per share	56.740.404.563	2.573.742.610
Weighted average number of ordinary shares outstanding during the period (shares)	172.690.838	106.236.094
Number of additional ordinary shares issued after the end of the period (shares) (*)	-	-
Diluted earnings per share	**329**	**24**

9. Production and Business Expenses by Nature

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Raw materials and supplies expenses	266.306.707.777	104.229.350.127
- Labor costs	15.819.522.927	35.631.369.260
- Depreciation of fixed assets	48.004.528.461	13.849.489.691
- Goodwill amortization	8.592.290.726	7.765.603.595
- Outsourced services and other cash expenses	15.769.793.051	24.827.391.319
- Other cash expenses	12.815.644.000	11.912.507.048
Total	**367.308.486.942**	**198.215.711.040**

VII. OTHER INFORMATION

1. Contingent Liabilities

As at the date of issuance of these financial statements, the Group had no contingent liabilities expected to arise.

2. Transactions and Balances with Related Parties

2a. Transactions and Balances with Key Management Personnel and Individuals Related to Key Management Personnel

Remuneration of Key Management Personnel

Salary	Position	Quarter 3, 2026	Quarter 3, 2025
- Mr. Nguyen Dinh Trac	General Director	45.000.000	45.000.000
- Mr. Pham Tien Dung	Deputy Director	30.945.000	33.570.000
- Ms. Ha Thi Phuong Oanh	Chief Accountant	36.615.385	42.000.000
Total		**112.560.385**	**120.570.000**

During the period, no salaries or remuneration were paid to members of the Board of Directors or the Supervisory Board by the Company.

2b. Transactions and Balances with Other Related Parties

Other related parties of the Group include:

Related party	Relationship
Mr. Bui Phap	Major shareholder of the Company (holding 24.01% of charter capital)
CP1 Wind Energy Joint Stock Company	Associate (the Group holds 41.73% of its charter capital)
CP2 Wind Energy Joint Stock Company	Associate (the Group holds 42.10% of its charter capital)

Related party	Relationship
CP3 Solar Energy Joint Stock Company	Associate (the Group holds 22.20% of its charter capital)
Chu Puh 4 Solar Energy Joint Stock Company	Associate (the Group holds 21.70% of its charter capital)
Mr. Nguyen Thanh Lam	Legal representative (Director) of DLG Ansen Electronics Company Limited (appointed on July 6, 2023)
Duc Long Gia Lai Group Joint Stock Company ("DLG")	Shares the same major shareholder (Mr. Bui Phap)
Truong An Tay Nguyen One Member Company Limited	Business cooperation – Business Cooperation Contract (BCC)

Transactions arising between the Group and other related parties are as follows:

Related party	Nature of transaction	Quarter 3, 2026	Quarter 3, 2025
1. Duc Long Gia Lai Group Joint Stock Company	Kiosk rental	-	264.000.000
	Rooftop rental	15.000.000	60.000.000
	Vehicle rental revenue	13.636.364	13.636.364
2. Truong An Tay Nguyen One Member Company Limited			
	Interest income from business cooperation contract	5.775.810.411	

Closing balances with related parties

See Notes V.2, V.4, V.13, V.16 and V.21.

3. Collateral

Assets Pledged as Security for Another Entity

The Group used its assets (the Duc Long Gia Lai Bus Station Expansion Project located on Ly Nam De Street, Tra Ba Ward, Gia Lai Province (see Note V.9)) as security for the payment obligations relating to bonds issued by a third party (Duc Long Gia Lai Group Joint Stock Company – sharing the same major shareholder) on December 31, 2014. This guarantee was approved by the Company's Board of Directors under Meeting Minutes No. 08/BB-HĐQT dated December 5, 2014.

4. Segment Reporting

Business Segment Reporting

Current period	Net revenue from sales of goods and rendering of services	Cost of goods sold	Gross profit from sales of goods and rendering of services
Sales of electronic components	269.565.467.425	249.016.191.647	20.549.275.778

Yard and depot services	5.013.618.829	956.947.935	4.056.670.894
Solar power	48.062.253.996	14.977.454.794	33.084.799.202
Charging stations	278.424.324	64.218.813	214.205.511
Sales of household appliances	18.498.223.232	9.655.137.801	8.843.085.431
Road toll collection services	96.675.234.759	47.672.971.864	49.002.262.895
Transportation and other services	7.844.039.108	10.688.746.285	(2.844.707.177)
Total	**445.937.261.673**	**333.031.669.139**	**112.905.592.534**

Previous period	**Net revenue from sales of goods and rendering of services**	**Cost of goods sold**	**Gross profit from sales of goods and rendering of services**
Sales of electronic components	82.888.914.280	68.923.945.651	13.964.968.629
Yard and depot services	4.341.581.027	1.438.976.054	2.902.604.973
Solar power	48.300.156.191	13.830.793.719	34.469.362.472
Sales of household appliances	73.264.513.058	81.616.633.543	(8.352.120.485)
Transportation and other services	79.913.364	102.342.654	(22.429.290)
Total	**208.875.077.920**	**165.912.691.621**	**42.962.386.299**

Geographical Segment Reporting

The Group's operations are conducted within and outside the territory of Vietnam.

Current period	**Net revenue from sales of goods and rendering of services**	**Cost of goods sold**	**Gross profit from sales of goods and rendering of services**
Within the territory of Vietnam	226.905.266.062	139.166.071.095	87.739.194.967
Outside the territory of Vietnam	219.031.995.611	193.865.598.044	25.166.397.567
Total	**445.937.261.673**	**333.031.669.139**	**112.905.592.534**

Previous period	**Net revenue from sales of goods and rendering of services**	**Cost of goods sold**	**Gross profit from sales of goods and rendering of services**

Within the territory of Vietnam	135.610.564.862	84.296.058.078	51.314.506.784
Outside the territory of Vietnam	73.264.513.058	81.616.633.543	(8.352.120.485)
Total	**208.875.077.920**	**165.912.691.621**	**42.962.386.299**

5. Comparative Figures

The comparative figures are derived from the Consolidated Financial Statements for the financial year ended December 31, 2025, which were audited by Chuan Viet Auditing and Consulting Company Limited. For the Income Statement and Cash Flow Statement, the comparative figures are as at September 30, 2025.

Ho Chi Minh City, approved on October 29, 2026

Preparer / Chief Accountant	**Legal Representative** **General Director**
HA THI PHUONG OANH	**NGUYEN DINH TRAC**