CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN
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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

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
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION

(Applicable to enterprises operating under the going concern assumption)
As at September 30, 2026

UNIT: VND

ASSETS	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
ASSETS			**2,056,062,824,074**	**1,961,568,009,215**
A- CURRENT ASSETS	**100**		**167,726,135,474**	**936,517,710,998**
I. Cash and Cash Equivalents	**110**		**20,963,730,140**	**898,880,675**
1. Cash	111	V.1	20,963,730,140	898,880,675
2. Cash Equivalents	112			
II. Short-term Financial Investments	**120**		**74,171,831,622**	**369,136,623,970**
1. Trading Securities	121		-	-
2. Provision for Decline in Value of Trading Securities (*)	122		-	-
3. Short-term Held-to-maturity Investments	123	V.2	74,171,831,622	369,136,623,970
4. Provision for Losses on Short-term Held-to-maturity Investments (*)	124			
5. Other Short-term Investments	125			
6. Provision for Losses on Other Short-term Investments (*)	126			
III. Short-term Receivables	**130**		**71,747,627,830**	**565,504,413,857**
1. Short-term Trade Receivables	131	V.3	2,136,774,753	2,024,521,717
2. Short-term Advances to Suppliers	132	V.4	11,117,329,679	3,056,871,055
3. Short-term Internal Receivables	133		0	0
4. Receivables under the Progress of Construction Contracts	134		0	
5. Other Short-term Receivables	135	V.5a	59,876,523,398	561,806,021,085
6. Provision for Short-term Doubtful Debts (*)	136	V.6	(1,383,000,000)	(1,383,000,000)
7. Assets Shortages Awaiting Resolution	137			
				0
IV. Inventories	**140**		**645,203,559**	**645,203,559**
1. Inventories	141	V.7	645,203,559	645,203,559
2. Provision for Decline in Value of Inventories (*)	142		0	0
V. Short-term Biological Assets	**150**		**0**	**0**
1. Short-term Livestock Raised for One-time Product Harvest	151			
2. Short-term Seasonal Crops or Crops for One-time Harvest	152			
3. Provision for Losses on Short-term Biological Assets (*)	153			
VI. Other Current Assets	**160**		**197,742,323**	**332,588,937**
1. Short-term Prepaid Expenses	161	V.8a	197,742,323	147,869,555
2. Deductible Value Added Tax	162			-
3. Taxes and Other Receivables from the State	163			184,719,382
4. Repurchase Agreements for Government Bonds	164			
5. Other Current Assets	165			
B- NON-CURRENT ASSETS	**200**		**1,888,336,688,600**	**1,025,050,298,217**
I. Long-term Receivables	**210**		**2,064,375,501**	**2,064,375,501**
1. Long-term Trade Receivables	211		0	0
2. Long-term Advances to Suppliers	212			
3. Business Capital in Dependent Units	213		0	0
4. Long-term Internal Receivables	214		0	0
5. Other Long-term Receivables	215	V.5b	2,064,375,501	2,064,375,501
6. Provision for Long-term Doubtful Debts (*)	216			
			0	0
II. Fixed Assets	**220**		**128,768,203,665**	**130,911,209,739**
1. Tangible Fixed Assets	**221**	**V.9**	**20,407,786,936**	**22,526,082,727**
- Historical Cost	222		51,990,948,104	51,990,948,104
- Accumulated Depreciation (*)	223		(31,583,161,168)	(29,464,865,377)
2. Finance Lease Assets	**224**		-	-
- Historical Cost	225		-	-
- Accumulated Depreciation (*)	226		-	-
3. Intangible Fixed Assets	**227**	**V.10**	**108,360,416,729**	**108,385,127,012**
- Historical Cost	228		108,740,276,482	108,740,276,482
- Accumulated Amortization (*)	229		(379,859,753)	(355,149,470)
			-	-
III. Long-term Biological Assets	**230**		-	-

1. Livestock Raised for Periodic Product Harvest	231		-	
a. Livestock Raised for Periodic Product Harvest Not Yet Mature	232			
b. Livestock Raised for Periodic Product Harvest at Maturity	233		-	
- Historical Cost	234			
- Accumulated Depreciation (*)	235			
2. Long-term Livestock Raised for One-time Product Harvest	236			
3. Long-term Seasonal Crops or Crops for One-time Harvest	237			
4. Provision for Losses on Long-term Biological Assets (*)	238			
IV. Investment Properties	**240**	**V.11**	-	-
- Historical 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**		**824,656,478**	**824,656,478**
1. Long-term Work in Progress	251			
2. Construction in Progress	252	V.12	824,656,478	824,656,478
VI. Long-term Financial Investments	**260**		**1,755,527,452,839**	**889,666,334,137**
1. Investments in Subsidiaries	261	V.13	1,375,604,060,000	537,000,000,000
2. Investments in Joint Ventures and Associates	262	V.13	255,000,000,000	201,187,500,000
3. Investments in Equity Instruments of Other Entities	263		254,610,000,000	254,610,000,000
4. Provision for Losses on Long-term Investments in Other Entities (*)	264	V.13	(129,686,607,161)	(103,131,165,863)
5. Long-term Held-to-maturity Investments	265	V.2c		
6. Provision for Losses on Long-term Held-to-maturity Investments (*)	266			
VII. Other Non-current Assets	**270**		**1,152,000,117**	**1,583,722,362**
1. Long-term Prepaid Expenses	271	V.8b	1,152,000,117	1,583,722,362
2. Deferred Income Tax Assets	272		0	0
3. Long-term Equipment, Materials and Spare Parts	273			
4. Other Non-current Assets	274		-	-
TOTAL ASSETS (280=100+200)	**280**		**2,056,062,824,074**	**1,961,568,009,215**
LIABILITIES AND OWNERS' EQUITY			**2,056,062,824,074**	**1,961,568,009,215**
C- LIABILITIES	**300**		**182,897,290,397**	**761,027,478,838**
I. Current Liabilities	**310**		**182,897,290,397**	**761,027,478,838**
1. Short-term Trade Payables	311	V.14	5,099,497,732	8,247,973,857
2. Short-term Advances from Customers	312		22,317,350	12,950,543
3. Dividends and Profit Distributions Payable	313			
4. Short-term Taxes and Other Amounts Payable to the State	314	V.15	7,468,421,911	8,339,000,118
5. Payables to Employees	315		914,099,891	341,752,001
6. Short-term Accrued Expenses	316	V.16	7,425,803,699	1,151,834,423
7. Short-term Internal Payables	317			
8. Short-term Payables under the Progress of Construction Contracts	318		0	0
9. Short-term Unearned Revenue	319		-	-
10. Other Short-term Payables	320	V.17	26,902,331,338	529,831,677,692
11. Short-term Borrowings and Finance Lease Liabilities	321	V.18	134,451,158,409	212,488,630,137
12. Short-term Provisions	322		0	0
13. Rewards and Welfare Fund	323		613,660,067	613,660,067
14. Price Stabilization Fund	324			
15. Repurchase Agreements for Government Bonds	325			
II. Non-current Liabilities	**330**		-	-
1. Long-term Trade Payables	331		0	0
2. Long-term Advances from Customers	332		0	0
3. Long-term Taxes and Other Amounts Payable to the State	333			
4. Long-term Accrued Expenses	334		0	0
5. Internal Payables for Business Capital	335		0	
6. Long-term Internal Payables	336		0	
7. Long-term Unearned Revenue	337		0	0
8. Other Long-term Payables	338		-	-
9. Long-term Borrowings and Finance Lease Liabilities	339		-	-
10. Convertible Bonds	340			
11. Preference Shares	341			
12. Deferred Income Tax Liabilities	342			
13. Long-term Provisions	343			
14. Science and Technology Development Fund	344		0	0
D- OWNERS' EQUITY	**400**	**V.19**	**1,873,165,533,677**	**1,200,540,530,377**

1. Owners' Contributed Capital	411		1,806,003,870,000	1,168,587,310,000
- Ordinary Shares with Voting Rights	411a			
- Preference Shares	411b			
2. Share Premium	412		481,191,820	684,685,820
3. Bond Conversion Options	413			
4. Other Owners' Capital	414		0	0
5. Treasury Shares (*)	415		0	0
6. Asset Revaluation Differences	416		0	0
7. Foreign Exchange Differences	417		0	0
8. Development Investment Fund	418		663,498,805	663,498,805
9. Other Funds Belonging to Owners' Equity	419			0
10. Undistributed Post-tax Profit	420		66,016,973,052	30,605,035,752
- Undistributed Post-tax Profit Accumulated up to the End of the Previous Period	420a		30,605,035,752	17,562,302,157
- Undistributed Post-tax Profit for the Current Period	420b		35,411,937,300	13,042,733,595
TOTAL CAPITAL AND LIABILITIES (440=300+400)	**440**		**2,056,062,824,074**	**1,961,568,009,215**

Preparer

Ha Thi Phuong Oanh

Chief Accountant

Ha Thi Phuong Oanh

October 29, 2026

General Director

Nguyen Dinh Trac

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
(Issued together with Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Ministry of Finance)

SEPARATE INCOME STATEMENT

As at September 30, 2026

UNIT: VND

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	6	7
1. Revenue from sales of goods and rendering of services	01	VI.1	6,674,061,639	5,397,063,174	19,149,555,514	16,658,124,223
2. Revenue deductions	02		0	0	0	0
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	**10**		**6,674,061,639**	**5,397,063,174**	**19,149,555,514**	**16,658,124,223**
4. Cost of goods sold	11	VI.2	1,482,353,080	1,746,055,332	5,014,620,848	5,006,442,647
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	**20**		**5,191,708,559**	**3,651,007,842**	**14,134,934,666**	**11,651,681,576**
6. Gain / loss from sale and disposal of investment properties	21		-		-	-
7. Financial income	22	VI.3	9,382,511,147	4,962,553,989	65,035,052,975	62,838,418,814
8. Financial expenses	23	VI.4	313,373,445	6,375,332,316	35,847,159,276	21,047,123,131
- Of which: Interest expenses on borrowings	24		2,565,264,839	912,836,154	9,291,717,978	2,369,676,425
9. Selling expenses	25	VI.5	173,279,124	141,825,507	382,112,032	421,532,690
10. General and administrative expenses	26	VI.6	1,348,249,254	788,827,218	2,998,619,297	2,343,624,695
11. Net profit from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	**30**		**12,739,317,883**	**1,307,576,790**	**39,942,097,036**	**50,677,819,874**
12. Other income	31		-	-	-	-
13. Other expenses	32		35,629,184	174,570,894	67,635,562	228,263,813
14. Other profit (40 = 31 - 32)	**40**		**(35,629,184)**	**(174,570,894)**	**(67,635,562)**	**(228,263,813)**
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**12,703,688,699**	**1,133,005,896**	**39,874,461,474**	**50,449,556,061**
16. Current corporate income tax expense	51	V.15	2,466,388,497	252,343,084	4,462,524,174	1,223,872,340
17. Deferred corporate income tax expense	52		0	0	0	0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**10,237,300,202**	**880,662,812**	**35,411,937,300**	**49,225,683,721**
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

October 29, 2026

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

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
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

CASH FLOW STATEMENT – INDIRECT METHOD
As at September 30, 2026

UNIT: VND

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		39,874,461,474	50,449,556,061
2. Adjustments for:			**(27,044,887,625)**	**3,325,362,023**
- Depreciation of fixed assets and investment properties	02		2,143,006,074	2,140,695,684
- Provisions	03		26,555,441,298	14,177,446,706
- 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		(65,035,052,975)	(12,079,944,213)
- Interest expenses on borrowings	06		9,291,717,978	(912,836,154)
- Other adjustments	07			
3. Operating profit before changes in working capital	**08**		**12,829,573,849**	**53,774,918,084**
- Increase / decrease in receivables	09		505,069,051,666	(46,944,575,214)
- Increase / decrease in inventories	10		-	-
- Increase / decrease in payables (excluding interest payable and corporate income tax payable)	11		(503,640,511,943)	(7,138,260,350)
- Increase / decrease in prepaid expenses	12		381,849,477	(297,034,212)
- Increase / decrease in trading securities	13		-	55,200,000,000
- Interest paid on borrowings	14		(3,017,748,702)	(17,266,108,619)
- Corporate income tax paid	15		(4,623,433,381)	(350,000,000)
- Other cash receipts from operating activities	16			-
- Other cash payments for operating activities	17		-	
Net cash flows from operating activities	**20**		**6,998,780,966**	**36,978,939,689**
II. Cash Flows from Investing Activities			**0**	**0**
1. Payments for acquisition and construction of fixed assets and other non-current assets	21		-	(240,000,000)
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		(165,427,514,309)	(315,913,295,172)
4. Collections from loans granted and proceeds from sales of debt instruments of other entities	24		460,392,306,657	371,854,507,982
5. Payments for capital contributions to other entities	25		(892,416,560,000)	(254,610,000,000)
6. Collections from capital contributions to other entities	26			-
7. Interest received from loans, dividends and profits distributed	27		51,342,241,879	29,710,210,788
Net cash flows from investing activities	**30**		**(546,109,525,773)**	**(169,198,576,402)**
III. Cash Flows from Financing Activities				**0**
1. Proceeds from issuance of shares and capital contributions from owners	31		637,213,066,000	
2. Payments for return of capital contributions to owners and repurchases of issued shares	32			0
3. Proceeds from borrowings	33		152,356,192,000	262,665,659,000
4. Repayments of loan principal	34		(230,393,663,728)	(129,982,659,000)
5. Repayments of finance lease principal	35		0	0
6. Dividends and profits paid to owners	36		0	0
Net cash flows from financing activities	**40**		**559,175,594,272**	**132,683,000,000**
Net cash flows during the period (50 = 20+30+40)	**50**		**20,064,849,465**	**463,363,287**
Cash and cash equivalents at the beginning of the year	60		898,880,675	1,456,031,408
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	**20,963,730,140**	**1,919,394,695**

October 29, 2026

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

NOTES TO THE SELECTED SEPARATE FINANCIAL STATEMENTS

Accounting period from January 1, 2026 to September 30, 2026

These Notes form an integral part of and should be read together with the Interim Separate Financial Statements for the accounting period from January 1, 2026 to September 30, 2026 of Alpha Seven Group Joint Stock Company.

I. BUSINESS CHARACTERISTICS

1. Form of Ownership

Alpha Seven Group Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company.

2. Business Sectors

- Passenger transportation services;
- Bus station and parking services;
- Electricity generation.

3. Business Activities

- Road freight transportation;
- Other road passenger transportation. Details: Fixed-route passenger transportation;
- Other support activities related to transportation;
- Road passenger transportation within urban and suburban areas (excluding bus transportation). Details: Contract-based passenger transportation;
- Warehousing and storage of goods;
- Real estate business, including land use rights owned, used or leased by the owner or user. Details: Real estate business; development and operation of infrastructure and related services in industrial parks and urban areas; leasing of offices, factories and houses;
- Electricity generation. Details: Wind power and solar power generation, etc.;
- Direct support activities for road transportation. Details: Investment in the construction of bus stations and parking facilities in provinces and cities nationwide; bus station and parking services;
- Urban bus passenger transportation;
- Bus passenger transportation between urban and suburban areas and between provinces.

4. Normal Production and Business Cycle

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

5. Operational Characteristics of the Company Affecting the Interim Separate Financial Statements

During the period, revenue from sales of goods and rendering of services increased compared to the previous period. However, financial expenses increased due to the provision made for long-term financial investments, resulting in a 45% decrease in the Company's total accounting profit before tax for the current period compared to the previous period.

6. Corporate Structure

Dependent Branches with Independent Accounting

Branch name	Address
Gia Lai Bus Station – Branch of Alpha Seven Group Joint Stock Company	43 Ly Nam De Street, Hoi Phu Ward, Gia Lai Province

Subsidiaries

No.	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, navigation and control equipment; - Manufacture of electronic components.	100%	100%	100%	100%	100%	100%
2.	DLG Ninh Thuan Solar Power Joint Stock Company (direct subsidiary) (1)	Investment in and construction of solar and wind power projects; electricity generation and transmission; quarrying of stone and clay; construction of railway and road works; installation of industrial machinery and electrical systems.	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 and construction of transportation infrastructure works.	99,60%	99,60%	99,60%			
4.	Mass Noble Investments Limited (direct subsidiary)	Design, manufacture and trading of SD memory cards, household convenience products, personal care products, energy-saving products and home security products.	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%

No.	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
6.	Shine Profit Development Limited (indirect subsidiary) (3)	Design, manufacture and trading of personal care, home security and energy-saving products.	0%	100%	97,73%	0%	100%	97,73%
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.	東莞橋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) Mr. Nguyen Dinh Trac is the Chairman of the Board of Directors of DLG Ninh Thuan Solar Power Joint Stock Company (appointed on January 2, 2022) and concurrently the General Director of the Company.

(2) Became a subsidiary from January 1, 2026.

(3) These are second-tier indirect subsidiaries through Mass Noble Investment Company Limited.

Joint Ventures and Associates

No.	Company name	Principal business activities	At the end of the period			At the end of the period		
			Capital contribution ratio	Voting rights ratio	Ownership interest ratio	Capital contribution ratio	Voting rights ratio	Ownership interest ratio
1.	Duc Long Dak	Investment in and						

No.	Company name	Principal business activities	At the end of the period			At the end of the period		
			Capital contribution ratio	Voting rights ratio	Ownership interest ratio	Capital contribution ratio	Voting rights ratio	Ownership interest ratio
	Nong BOT and BT Joint Stock Company (*)	construction of transportation infrastructure works.						
2.	CP1 Wind Energy Joint Stock Company	Wind power, solar power and hydropower generation.	41,73%	41,73%	41,73%	0%	0%	0%
3.	CP2 Wind Energy Joint Stock Company	Wind power, solar power and hydropower generation.	42,01%	42,01%	42,01%	0%	0%	0%

(*) *Became a subsidiary from January 1, 2026.*

7. Employees

As at the end of the financial year, the Company had 30 employees (30 employees at the beginning of the year).

8. Statement on Comparability of Information in the Financial Statements

From January 1, 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 relevant circulars. The Company has re-presented the comparative figures (Note IV.20). Accordingly, the figures presented in the Interim Separate Financial Statements for the nine-month accounting period ended September 30, 2026 are comparable with the corresponding figures of the previous period.

II. FINANCIAL YEAR AND ACCOUNTING CURRENCY

1. Financial Year

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

These Interim Separate Financial Statements for the nine-month accounting period ended September 30, 2026 have been prepared for the period from January 1, 2026 to September 30, 2026.

2. Accounting Currency

The accounting currency is Vietnam Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

1. Applicable Accounting Standards and Regulations

The Company's interim financial statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, and prevailing relevant legal regulations.

2. Statement of Compliance with Accounting Standards and Regulations

The Company's Board of General Directors confirms that the Interim Separate Financial Statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese

Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, and prevailing relevant legal regulations in Vietnam.

IV. ACCOUNTING POLICIES APPLIED

1. Basis of Preparation of the Separate Financial Statements

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

2. Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks.

Cash equivalents are short-term investments with a recovery or maturity 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 an insignificant risk of changes in value.

3. Financial Investments

Held-to-maturity Investments

Investments are classified as held-to-maturity when the Company has the intention and ability to hold them to maturity. Held-to-maturity investments include term deposits with banks, securities, bonds, preference shares classified as liabilities, and other investments of a similar nature for the purpose of earning periodic interest or other economic benefits.

Held-to-maturity investments are initially recognized at cost, including the purchase price and directly attributable transaction costs. After initial recognition, these investments are measured at recoverable value.

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

Discounts or premiums arising from the purchase of held-to-maturity investments 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 there is objective evidence that part or all of an investment may be impaired, the Company makes a provision for investment losses corresponding to the estimated amount of impairment. The provision or reversal of the provision is recognized in financial expenses or financial income during the period.

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

Investments in Subsidiaries, Joint Ventures and Associates

Subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the ability to control the financial and operating policies of the investee in order to obtain economic benefits from its activities.

Joint Ventures and Associates

A joint venture or associate is an entity over which the Company has significant influence but no control over its financial and operating policies. Significant influence is demonstrated by the right to participate in making decisions on the financial and operating policies of the investee, but not to control those policies.

Investments in subsidiaries, joint ventures and associates are initially recognized at cost, including the purchase price or capital contribution, plus directly attributable costs related to the investment. In cases where investments are made using non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of the transaction.

Dividends and profits relating to periods prior to the acquisition of the investments are accounted for as a reduction in the carrying amount of the respective investments. Dividends and profits relating to periods after the acquisition of the investments are recognized as income. Dividends received in the form of shares are only monitored in terms of the increased number of shares, and no value is recognized for the shares received.

Provisions for impairment of investments in subsidiaries, joint ventures and associates are made when such entities incur losses. The provision is calculated as the difference between the actual contributed capital of the parties in the subsidiary, joint venture or associate and its actual equity, multiplied by the Company's capital contribution ratio to the total actual contributed capital of the parties in the subsidiary, joint venture or associate. If the subsidiary, joint venture or associate is required to prepare consolidated financial statements, the consolidated financial statements are used as the basis for determining the provision for impairment.

Increases or decreases in the provision for impairment of investments in subsidiaries, joint ventures and associates required to be made at the end of the financial year are recognized in financial expenses.

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities include investments in equity instruments over which the Company has no control, joint control or significant influence; and investments in Business Cooperation Contracts (BCCs) where the Company does not have joint control but is entitled to benefits dependent on the after-tax profits of the BCC.

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution, plus direct costs related to the investment. Dividends and profits relating to periods prior to the acquisition of the investments are accounted for as a reduction in the carrying amount of the respective investments. Dividends and profits relating to periods after the acquisition of the investments are recognized as income. Dividends received in the form of shares are only monitored in terms of the increased number of shares, and no value is recognized for 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 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 incurred by the investee. The provision is calculated as 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 to the total actual contributed capital of 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.

4. 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 made based on the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions between the Enterprise and buyers that are independent entities, including receivables from sales of goods exported under entrustment arrangements on behalf of other entities.

- Internal receivables reflect receivables from dependent units that do not have legal entity status and maintain dependent accounting records.
- Other receivables reflect receivables that are non-commercial in nature and unrelated to purchase and sale transactions.

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

5. Prepaid Expenses

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

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 of no more than 03 years.

6. 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 Company to acquire the fixed assets up to the time they are ready for use. Subsequent expenditures are only capitalized as an increase in the cost of fixed assets if they are certain to generate additional future economic benefits from the use of such assets. Expenditures that do not meet the above conditions are recognized as production and business expenses in the year.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off, and any gains or losses arising from the disposal are recognized in 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 various categories of tangible fixed assets are as follows:

Type 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	04

7. 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 Company to acquire the fixed assets up to the time they are ready for use. Expenditures related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the year, unless such expenditures are directly attributable to a specific intangible fixed asset and increase the economic benefits generated by these assets.

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

The Company's intangible fixed assets comprise:

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 expenses such as payments made to obtain land use rights, compensation costs, site clearance costs, land leveling costs and registration fees (if any).

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 specified in the land use rights certificate.

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

Computer Software

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 time the software is put into use. Computer software is amortized using the straight-line method over a period of 05 – 08 years.

8. 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 costs incurred by the Company or the fair value of other assets exchanged to acquire the investment properties up to the date of purchase or completion of construction.

Expenditures related to investment properties incurred after initial recognition are recognized as production and business expenses in the year, unless such expenditures are certain to increase the future economic benefits generated by the investment properties beyond their originally assessed level of performance, in which case they are capitalized as an increase in the cost of investment properties.

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

Type of fixed assets	Number of years
Buildings and structures	15

9. Liabilities

Liabilities 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, internal payables and other payables is made based on the following principles:

- Trade payables reflect commercial payables arising from transactions involving the purchase of goods, services and assets from sellers that are independent entities, including payables arising from imports through entrusted importers.
- Accrued expenses reflect payables for goods and services received from sellers or provided to buyers but not yet paid for due to the absence of invoices or insufficient accounting records and documents, as well as amounts payable to employees for annual leave and production and business expenses that need to be accrued.

- Other payables reflect non-commercial payables that are unrelated to transactions involving the purchase, sale or provision of goods and services.

10. Unearned Revenue

Unearned revenue at the Company represents advance payments received for one or more accounting periods for services provided to customers, which are allocated over the number of periods for which the Company has received advance payments.

11. Owners' Equity

Owners' Contributed Capital

Owners' 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

Post-tax profit after the appropriation of funds is distributed to shareholders in accordance with the Company's Charter or resolutions of the General Meeting of Shareholders.

Dividends paid to shareholders shall not exceed the undistributed post-tax profit, taking into consideration non-cash items included in undistributed post-tax profit that may affect cash flows and the Company's ability to pay dividends.

12. Revenue and Income Recognition

Revenue is recognized when the Company is likely to obtain economic benefits that can be reliably measured. Revenue is determined based on the fair value of amounts received or receivable, after deducting trade discounts, sales rebates and sales returns.

Revenue from Rendering of Services (Yard Services, Transportation, Electricity Supply, etc.)

Revenue from service transactions is recognized when the outcome of such transactions can be reliably measured. Where services are rendered over multiple periods, revenue recognized during the year is based on the proportion of work completed as at the end of the accounting period. The outcome of a service transaction can be reliably measured when all of the following conditions are satisfied:

- Revenue can be measured reliably.
- It is probable that the economic benefits from the service transaction will flow to the Company.
- The proportion 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 determined based on the balances of deposit accounts and the actual interest rates applicable to each period.

13. 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 deductions from cost of goods sold.

14. Financial Expenses

Financial expenses comprise expenses related to financial activities, including expenses or losses arising from financial investment activities, lending and borrowing costs, and capital contribution expenses to joint ventures and associates.

Borrowing costs include interest expenses and other costs directly attributable to borrowings. Where borrowing costs are directly attributable to the 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 when the construction period is less than 12 months. Income earned from the temporary investment of specific borrowings is deducted from the cost of the related asset.

For general borrowings used for the purpose of constructing or producing an asset under construction, the amount of borrowing costs eligible for capitalization is determined by applying a capitalization rate to the weighted average accumulated expenditures on the construction or production of that asset. The capitalization rate is the weighted average interest rate applicable to outstanding borrowings during the year, excluding specific borrowings used to finance the construction of a particular asset.

15. 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 Company's general management expenses.

16. Taxes and Other Amounts Payable to the State

Value Added Tax: under the credit method.

The Company pays corporate income tax at the rate of 20% (twenty percent) of profits earned from business activities.

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

17. Corporate Income Tax

Corporate income tax expenses comprise current income tax and deferred income tax.

Current Income Tax

Current income tax is the amount of tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income and tax losses carried forward.

For rooftop solar power project activities:

- Pursuant to Clauses 1 and 2, Article 15 of Decree No. 218/2013/ND-CP dated December 26, 2013 of the Government detailing and guiding the implementation of the Law on Corporate Income Tax, Alpha Seven Group Joint Stock Company is entitled to corporate income tax incentives applicable to new investment projects in the following sectors: ... production of renewable energy, clean energy and energy from waste incineration; development of biotechnology. The specific incentives are as follows:

An incentive tax rate of 10% applies for a period of 15 years (from 2021 to 2035).

Deferred Income Tax

Deferred income tax is corporate income tax payable or refundable in the future arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their

tax bases. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that sufficient taxable profits will be available in the future against which these deductible temporary differences can be utilized.

The carrying amount of deferred corporate income tax assets is reviewed at the end of each accounting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of part or all of the deferred tax assets to be utilized. Previously unrecognized deferred corporate income tax assets are reassessed at the end of each accounting period and recognized when it is probable that sufficient taxable profits will be available to utilize these previously unrecognized deferred tax assets.

Deferred tax assets and deferred tax liabilities are measured at the tax rates expected to apply in the year when the assets are recovered or the liabilities are settled, based on tax rates effective at the end of the accounting period. Deferred income tax is recognized in the Income Statement and is recognized directly in owners' equity only when it relates to items recognized directly in owners' equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The Company has a legally enforceable right to offset current income tax assets against current income tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same tax authority:

- For the same taxable entity; or

- The Company intends to settle current income tax liabilities and current income tax assets on a net basis, or to recover the assets and settle the liabilities simultaneously in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

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 on financial and operating policies. Parties are also considered related if they are under common control or subject to common significant influence.

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

19. Báo cáo theo bộ phận

A business segment is a separately identifiable component of the Company that engages 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 of the Company that engages 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.

Segment information is prepared and presented in accordance with the Accounting Policies applied in the preparation and presentation of the Company's Separate Financial Statements.

20. Comparative Figures

Certain balances in the Interim Separate Financial Statements have been re-presented to comply with prevailing regulations (Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance guiding the Corporate Accounting Regime, compared with the previous year under Circular No. 200/2014/TT-BTC dated December 22, 2014 of 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, re-presented under Circular No. 99/2025/TT-BTC / After adjustment	Difference
1	2	3	4	5=4-3
INTERIM STATEMENT OF FINANCIAL POSITION				
Assets				
135	Short-term loan receivables	182.171.746.806	-	(182.171.746.806)
136	Other short-term receivables	578.770.898.249	561.806.021.085	(16.964.877.164)
123	Short-term held-to-maturity investments	170.000.000.000	369.136.623.970	199.136.623.970
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	-	254.610.000.000	254.610.000.000
	Total Assets	**1.187.617.020.556**	**1.187.617.020.556**	-

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

1. Cash and Cash Equivalents

Details	Closing balance	Opening balance
Cash and cash equivalents held by the Company and not restricted for use		
- Cash on hand	88.381.256	593.096.731
- Demand deposits with banks	20.875.348.884	305.783.944
Total	**20.963.730.140**	**898.880.675**

(1) Details of banks:

	Closing balance	Opening balance
Asia Commercial Joint Stock Bank	20.427.279.393	6.213.024
Military Commercial Joint Stock Bank	9.782.522	2.618.582
Ho Chi Minh City Development Joint Stock Commercial Bank	1.450.750	35.515.562
Other banks	436.836.219	261.436.776
Total	**20.875.348.884**	**305.783.944**

2. Short-term Held-to-maturity Investments

Details	Closing balance		Opening balance	
	Cost	Carrying amount	Cost	Carrying amount
Held-to-maturity investments with related parties	**1.500.000.000**	**1.500.000.000**	-	-
DLG Ninh Thuan Solar Power Joint Stock Company	1.500.000.000	1.500.000.000		
Held-to-maturity investments with other companies	***72.671.831.622***	***72.671.831.622***	**369.136.623.970**	**369.136.623.970**
- Term deposits	30.820.000.000	30.820.000.000	170.000.000.000	170.000.000.000
Asia Commercial Joint Stock Bank	-	-	*150.000.000.000*	*150.000.000.000*
Ho Chi Minh City Development Joint Stock Commercial Bank	-	-	*20.000.000.000*	*20.000.000.000*
Military Commercial Joint Stock Bank (1)	*30.820.000.000*	*30.820.000.000*	-	-
- Loans	41.851.831.622	46.887.239.201	182.171.746.806	182.171.746.806
Ho Thi Thu (2)	*2.961.312.200*	*2.961.312.200*	*1.316.917.121*	*1.316.917.121*
Vu Van Tin (3)	*33.298.096.001*	*33.298.096.001*	*41.540.000.000*	*41.540.000.000*
Other parties	-	-	*139.314.829.685*	*139.314.829.685*
- Accrued loan interest receivable	5.592.423.421	5.592.423.421	12.372.986.752	12.372.986.752
- Other parties	-	-	4.591.890.412	4.591.890.412
Total	**74.171.831.622**	**74.171.831.622**	**369.136.623.970**	**369.136.623.970**

(1) These are term savings deposits with the Military Commercial Joint Stock Bank, with terms of 06 months or more.

(2) This is a loan granted to Ms. Ho Thi Thu under Loan Agreement No. 004/2026/HĐCT dated April 1, 2026, with a term of 12 months, an interest rate of 9% per annum, and unsecured.

(3) 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 of 9% per annum, and unsecured.

3. Short-term Trade Receivables

Details	Closing balance	Provision	Opening balance	Provision
Receivables from related parties	-	-	***120.783.240***	-
- Duc Long Gia Lai Group Joint Stock Company	-	-	35.000.003	-
- DLG Ansen Electronics Company Limited	-	-	85.783.237	-
Receivables from other customers	***2.024.253.394***	***(1.383.000.000)***	***1.903.738.477***	***(1.383.000.000)***
- Hung Nhan Gia Lai Trading Company Limited	1.383.000.000	(1.383.000.000)	1.383.000.000	(1.383.000.000)
- Other customers	753.774.753	-	520.738.477	-
Total	**2.136.774.753**	**(1.383.000.000)**	**2.024.521.717**	**(1.383.000.000)**

4. Short-term Advances to Suppliers

Details	Closing balance	Opening balance
Advances to related parties	***6.974.610.863***	-
- Duc Long Gia Lai Group Joint Stock Company	6.974.610.863	-
Advances to other parties	***4.142.718.816***	***3.056.871.055***
- Quoc Anh Gia Lai Construction Company Limited	498.457.761	-
- Advances to other suppliers	3.644.261.055	3.056.871.055
Total	**11.117.329.679**	**3.056.871.055**

5. Other Short-term and Long-term Receivables

5a. Other Short-term Receivables

Details	Closing balance	Provision	Opening balance	Provision
Receivables from related parties	***39.639.816.438***	-	***551.816.962.465***	-
- DLG Ninh Thuan Solar Power Joint Stock Company (dividends declared)	22.500.000.000	-	-	-
- Duc Long Dak Nong BOT and BT Joint Stock Company (dividends declared)	-	-	16.080.000.000	-
- Transfer of control of Duc Long Dak Nong BOT and BT Joint Stock Company Công ty CP BOT và BT Đức Long Đăk Nông	-	-	529.500.000.000	-
- Truong An Tay Nguyen One Member Limited Liability Company	17.139.816.438		6.236.962.465	
Receivables from other organizations and individuals	***20.236.706.960***	-	***9.989.058.620***	-
- Other parties	20.236.706.960	-	9.989.058.620	-
Total	**59.876.523.398**	-	**561.806.021.085**	-

5b. Other Long-term Receivables

Details	Closing balance	Provision	Opening balance	Provision
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	
	Cost	Recoverable amount	Cost	Recoverable amount
Provision for receivables from related parties	-	-	-	-
Provision for receivables from other organizations and individuals	***1.383.000.000***	-	***1.383.000.000***	-
- Hung Nhan Gia Lai Trading Company Limited	1.383.000.000	-	1.383.000.000	-
Total	**1.383.000.000**	-	**1.383.000.000**	-

Movements in the provision for doubtful debts are as follows:

	Current period	Previous period
Opening balance	(1.383.000.000)	(672.700.000)
Additional provision made	-	-
Reversal of provision	-	-
Closing balance	**(1.383.000.000)**	**(672.700.000)**

7. Inventories

	Closing balance		Opening balance	
Details	Cost	Provision	Cost	Provision
Raw materials and supplies (*)	645.203.559	-	645.203.559	-
Total	**645.203.559**	-	**645.203.559**	-

(*) Raw materials and supplies comprise replacement materials for solar panels.

8. Short-term and Long-term Prepaid Expenses

8a. Short-term Prepaid Expenses

Details	Closing balance	Opening balance
- Tools and supplies in use	197.742.323	147.869.555
Total	**197.742.323**	**147.869.555**

Movements:

	Current period	Previous period
- Opening balance	147.869.555	52.318.332
- Purchases during the period	231.015.992	403.102.368
- Amortization during the period	(181.143.224)	(49.834.742)
Closing balance	**197.742.323**	**405.585.958**

8b. *Long-term Prepaid Expenses*

Details	Closing balance	Opening balance
- Repair expenses	1.152.000.117	1.583.722.362
Total	**1.152.000.117**	**1.583.722.362**

Movements:

	Current period	Previous period
- Opening balance	1.583.722.362	378.846.133
- Purchases during the period	20.740.741	667.544.412
- Amortization during the period	(452.462.986)	(370.510.200)
Closing balance	**1.152.000.117**	**675.880.345**

9. Tangible Fixed Assets

Movements in tangible fixed assets during the period are as follows:

	Buildings and structures	Machinery and equipment	Vehicles and transmission equipment	Management equipment and tools	Total
Cost					
Opening balance	**26.526.734.784**	**22.911.633.128**	**1.971.463.637**	**581.116.555**	**51.990.948.104**
Additions during the period	-	-	-	-	-
Disposals during the period	-	-	-	-	-
Closing balance	**26.526.734.784**	**22.911.633.128**	**1.971.463.637**	**581.116.555**	**51.990.948.104**
Accumulated depreciation					
Opening balance	**18.393.939.995**	**8.822.626.128**	**1.971.463.637**	**276.835.617**	**29.464.865.377**
Depreciation during the period	645.674.823	1.444.561.830	-	28.059.138	2.118.295.791
Disposals during the period	-	-	-	-	-
Closing balance	**19.039.614.818**	**10.267.187.958**	**1.971.463.637**	**304.894.755**	**31.583.161.168**
Net book value					
Opening balance	***8.132.794.789***	***14.089.007.000***	***-***	***304.280.938***	***22.526.082.727***
Closing balance	***7.487.119.966***	***12.644.445.170***	***-***	***276.221.800***	***20.407.786.936***

The cost of tangible fixed assets that have been fully depreciated but are still in use is VND 9.317.868.411.

The net book value of tangible fixed assets used as collateral to guarantee the bond issuance obligations of Duc Long Gia Lai Group Joint Stock Company (with a common major shareholder) as at September 30, 2026 was VND 2.428.404.435 (see Note VII.3).

10. Intangible Fixed Assets

Movements in intangible fixed assets during the period are as follows:

	Land use rights (*)	Computer software	Total
Cost			
Opening balance	**108.258.981.482**	**481.295.000**	**108.740.276.482**
Additions during the period	-	-	-
Disposals during the period	-	-	-
Closing balance	**108.258.981.482**	**481.295.000**	**108.740.276.482**
Accumulated amortization			
Opening balance	**-**	**355.149.470**	**355.149.470**
Amortization during the period	-	24.710.283	24.710.283
Disposals during the period	-	-	-
Closing balance	**-**	**379.859.753**	**379.859.753**
Net book value			
Opening balance	***108.258.981.482***	***126.145.530***	***108.385.127.012***
Closing balance	***108.258.981.482***	***101.435.247***	***108.360.416.729***

The cost of intangible fixed assets that have been fully amortized but are still in use is VND 170.135.000.

(*) Details are as follows:

1. Land use rights at 97/2 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City. Usage term: indefinite. The net book value of these land use rights has been used as a guarantee for the payment obligations of DLG Ansen Electronics Company Limited (a subsidiary) at Vietnam Joint Stock Commercial Bank for Industry and Trade – Thu Duc Branch, amounting to VND 60.000.000.000 (see Note VII.3).

2. Land use rights at 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City. Usage term: indefinite.

11. Investment Properties

These are the Company's sales kiosks currently leased out. Movements in investment properties are as follows:

	Infrastructure	Total
Cost		
Opening balance	**1.891.892.974**	**1.891.892.974**
Additions during the period	-	-
Disposals during the period	-	-
Closing balance (*)	**1.891.892.974**	**1.891.892.974**

Of which: Fully depreciated but still in use	1.891.892.974	1.891.892.974
Accumulated depreciation		
Opening balance	**1.891.892.974**	**1.891.892.974**
Depreciation during the period	-	-
Disposals 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 year	-	-
Profit/(Loss) from investment property operations	**1.194.787.267**	**916.218.174**

12. Construction in Progress

	Opening balance	Expenses incurred during the period	Transferred to fixed assets during the period	Other decreases	Closing balance
Construction in progress					
- Capital construction	824.656.478	-	-	-	824.656.478
Total	**824.656.478**	-	-	-	**824.656.478**

13. Long-term Financial Investments

	Closing balance			Opening balance		
	Cost	Fair value (*)	Provision	Cost	Fair value (*)	Provision
Investments in subsidiaries	**1.375.604.060.000**	**1.245.917.452.839**	**(129.686.607.161)**	**537.000.000.000**	**433.868.834.137**	**(103.131.165.863)**
- DLG Ansen Electronics Company Limited (1)	187.916.560.000	187.916.560.000		80.000.000.000	80.000.000.000	-
- DLG Ninh Thuan Solar Power Joint Stock Company (2)	202.000.000.000	202.000.000.000	-	202.000.000.000	202.000.000.000	-
- Mass Noble Investments Limited (3)	255.000.000.000	125.313.392.839	(129.686.607.161)	255.000.000.000	151.868.834.137	(103.131.165.863)
- Duc Long Dak Nong BOT and BT Joint Stock Company (4)	730.687.500.000	730.687.500.000	-	-	-	-
Investments in joint	**255.000.000.000**	**255.000.000.000**	-	**201.187.500.000**	**201.187.500.000**	-

	Closing balance			Opening balance		
	Cost	Fair value (*)	Provision	Cost	Fair value (*)	Provision
ventures and associates						
- Duc Long Dak Nong BOT and BT Joint Stock Company (4)	-	-	-	201.187.500.000	201.187.500.000	-
- CP1 Wind Energy Joint Stock Company (5)	127.500.000.000	127.500.000.000	-	-	-	-
- CP2 Wind Energy Joint Stock Company (6)	127.500.000.000	127.500.000.000	-	-	-	-
Investments in equity instruments of other entities	**254.610.000.000**	**254.610.000.000**	-	**254.610.000.000**	**254.610.000.000**	-
Truong An Tay Nguyen One Member Limited Liability Company (7)	254.610.000.000	254.610.000.000	-	254.610.000.000	254.610.000.000	-
Total	**1.885.214.060.000**	**1.755.527.452.839**	**(129.686.607.161)**	**992.797.500.000**	**889.666.334.137**	**(103.131.165.863)**

(1) DLG Ansen Electronics Company Limited operates under Investment Certificate No. 753412041 issued by the Management Board of the Ho Chi Minh City High-Tech Park (first issued on May 31, 2017 and amended for the first time on December 24, 2020). The Company was registered for establishment under Enterprise Registration Certificate No. 0315016980, first issued on April 27, 2018 and amended for the third time on June 1, 2021. Its principal business activities are the manufacture of consumer electronic products; manufacture of measuring, testing, navigation and control equipment; and manufacture of electronic components. As at the end of the accounting period, the Company had invested VND 187.916.560.000, equivalent to 100% of the charter capital of DLG Ansen Electronics Company Limited (the opening balance was VND 80.000.000.000, equivalent to 100% of its charter capital).

(2) DLG Ninh Thuan Solar Power Joint Stock Company was established under Enterprise Registration Certificate No. 4500619268 dated November 30, 2017, issued by the Department of Planning and Investment of Ninh Thuan Province. Its principal business activities are investment in and construction of solar and wind power projects; electricity generation and transmission; quarrying of stone and clay; construction of railway and road works; and installation of industrial machinery and electrical systems. As at the end of the accounting period, the Company had invested in 10.500.000 shares, equivalent to 50% of the charter capital of DLG Ninh Thuan Solar Power Joint Stock Company (the opening balance was 10.500.000 shares, equivalent to 50% of its charter capital).

(3) Mass Noble Investments Limited was established in the British Virgin Islands. Its principal business activities include the design, manufacture and trading of SD memory cards, household appliances, personal care products, energy-saving products and home security products. As at the end of the accounting period, the Company held 97.73% of the charter capital of Mass Noble Investments Limited (the opening balance was 97.73% of its charter capital).

(4) Duc Long Dak Nong BOT and BT Joint Stock Company was established under Enterprise Registration Certificate No. 6400192949 dated August 3, 2010 and amended for the tenth time on July 25, 2024, issued by the Department of Planning and Investment of Dak Nong Province. Its principal business activity is investment in and construction of transportation infrastructure projects. 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 (the opening balance was 7.250.000 shares, equivalent to 29% of its charter capital).

(5) 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 power, solar power 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 (the opening balance was 0 shares, equivalent to 0% of its charter capital).

(6) 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 power, solar power 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 (the opening balance was 0 shares, equivalent to 0% of its charter capital).

(7) This is a capital contribution under the Business Cooperation Contract with Truong An Tay Nguyen One Member Limited Liability Company, pursuant to Business Cooperation Contract No. 01/HĐHTKD-DL1-TATN dated September 20, 2025, for joint investment and cooperation in operating DLG Da Nang Hotel 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 at a rate of not less than 9% per annum calculated on the business cooperation capital.

(*) For unlisted shares, fair value is determined as the difference between the cost of the investment and the provision. The provision is determined based on the financial statements of the investee.

Transactions with Long-term Financial Investments

Significant transactions between the Company and its subsidiaries, joint ventures, associates and BCC during the period are as follows:

	Current period	Previous period
- DLG Ansen Electronics Company Limited		
Proceeds from borrowings	*54.651.000.000*	*62.365.659.000*
Repayment of loan principal	*(54.438.471.728)*	*(22.308.157.047)*
Interest expenses on borrowings	*2.284.256.947*	*213.936.663*
Electricity revenue	*873.560.437*	*877.060.839*
Capital contribution	*107.916.560.000*	-
- DLG Ninh Thuan Solar Power Joint Stock Company		
Dividends received after the investment period	*22.500.000.000*	*49.000.000.000*
Proceeds from borrowings	*77.050.000.000*	-
Interest expenses on borrowings	*3.989.712.329*	-
Loans granted	*23.000.000.000*	-
Loan interest income	*283.150.685*	-
- Duc Long Dak Nong BOT and BT Joint Stock Company		
Dividends received after the investment period	*14.940.000.000*	*4.350.000.000*
Others	*26.580.000.000*	-
- CP1 Wind Energy Joint Stock Company		
Capital contribution	*127.500.000.000*	-
- CP2 Wind Energy Joint Stock Company		
Capital contribution	*127.500.000.000*	-

	Current period	Previous period
- Truong An Tay Nguyen One Member Limited Liability Company		
Income from business cooperation contract	*17.139.816.438*	-

14. Short-term Trade Payables

Details	Closing balance	Opening balance
Payables to related parties	**-**	***2.280.858.000***
- Duc Long Gia Lai Group Joint Stock Company	-	2.280.858.000
Payables to other suppliers	***5.099.497.732***	***5.967.115.857***
- VES Joint Stock Company	4.766.752.799	4.766.752.799
- Other parties	332.744.933	1.200.363.058
Total	**5.099.497.732**	**8.247.973.857**

15. Taxes and Other Amounts Payable to the State

	Opening balance		Movements During the Period		Closing balance	
	Payable	Receivable	Amounts payable	Amounts paid	Payable	Receivable
- Value added tax	103.520.401	184.719.382	2.022.531.118	(1.784.321.532)	157.010.605	
- Corporate income tax	7.472.320.513	-	4.462.524.174	(4.623.433.381)	7.311.411.306	
- Personal income tax	-	-	6.072.025	(6.072.025)	-	-
- Land and housing tax, land rental expenses	746.099.920	-	-	(746.099.920)	-	-
- Fees, charges and other payables	17.059.284	-	-	(17.059.284)	-	-
Total	**8.339.000.118**	**184.719.382**	**6.491.127.317**	**(7.176.986.142)**	**7.468.421.911**	**-**

Value Added Tax

The Company pays value added tax under the credit method.

Corporate Income Tax

The Company is subject to corporate income tax on taxable income as follows:

Rooftop solar power project operations at a tax rate of 10%,

Other activities at a tax rate of 20%.

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

	Current period	Previous period
Total accounting profit before tax	39.874.461.474	50.449.556.061

	Current period	Previous period
Adjustments to increase or decrease accounting profit to determine taxable corporate income		
- Increases	21.315.834.575	83.316.528
+ Non-deductible expenses	*21.315.834.575*	*83.316.528*
- Decreases	(37.440.000.000)	(53.350.000.000)
+ Dividends received after the investment period	*(37.440.000.000)*	*(53.350.000.000)*
Taxable income	23.750.296.049	(2.817.127.411)
Of which:		
+ Taxable income of branches subject to separate corporate income tax finalization	*15.458.002.953*	*(10.016.376.468)*
+ Taxable income of branches subject to separate corporate income tax finalization	*8.292.293.096*	*7.199.249.057*
Taxable income for tax calculation	23.750.296.049	7.199.249.057
- Taxable income subject to the 10% tax rate	*2.875.350.351*	-
- Taxable income subject to the 20% tax rate	*20.874.945.698*	*7.199.249.057*
Corporate income tax payable at the standard tax rates	***4.462.524.174***	***1.223.872.340***
- Corporate income tax (10%)	*287.535.035*	-
- Corporate income tax (20%)	*4.174.989.139*	*1.223.872.340*
Total corporate income tax payable	***4.462.524.174***	***1.223.872.340***

16. Short-term Accrued Expenses

These are interest expenses on borrowings.

17. Other Short-term Payables

	Closing balance	Opening balance
Short-term payables to related parties	***26.580.000.000***	***529.500.000.000***
- Duc Long Gia Lai Group Joint Stock Company	-	529.500.000.000
- Duc Long Dak Nong BOT and BT Joint Stock Company	26.580.000.000	-
Other short-term payables	***329.680.271***	***331.677.692***
- Deposits for rental of kiosks and bus station premises	185.600.000	185.709.000
- Social insurance, health insurance and unemployment insurance	6.640.800	41.368.692
- Other payables	130.090.538	104.600.000
Total	**26.902.331.338**	**529.831.677.692**

18. Short-term Borrowings and Finance Lease Liabilities

	Closing balance	Opening balance

	Carrying amount	Amount repayable	Carrying amount	Amount repayable
Short-term borrowings from related parties	**114.451.158.409**	**114.451.158.409**	**37.188.630.137**	**37.188.630.137**
- DLG Ansen Electronics Company Limited (1)	37.401.158.409	37.401.158.409	37.188.630.137	37.188.630.137
- DLG Ninh Thuan Solar Power Joint Stock Company (2)	77.050.000.000	77.050.000.000	-	-
Short-term borrowings from other organizations and individuals	**20.000.000.000**	**20.000.000.000**	**175.300.000.000**	**175.300.000.000**
- Asia Commercial Joint Stock Bank – Ba Thang Hai Branch (3)	20.000.000.000	20.000.000.000	156.000.000.000	156.000.000.000
- Ho Chi Minh City Development Joint Stock Commercial Bank – Hang Xanh Branch	-	-	19.300.000.000	19.300.000.000
Total	**134.451.158.409**	**134.451.158.409**	**212.488.630.137**	**212.488.630.137**

(1) Credit Agreement No. 02/2024/HĐCT dated July 1, 2024 and its accompanying appendices.
- Loan limit : VND 50.000.000.000;
- Purpose of borrowing : Supplementing working capital;
- Interest rate : 6.5% per annum;
- Loan term : 12 months;
- Collateral : Unsecured.

(2) Loan Agreement No. 001/2026/HDV/DLGNT-DL1 dated March 26, 2026.
- Loan limit : VND 77.050.000.000;
- Purpose of borrowing : Supplementing working capital;
- Interest rate : 10% per annum;
- Loan term : 12 months;
- Collateral : Unsecured.

(3) Credit Agreement No. KHO.DN.1935.140926 and Debt Acknowledgment No. KHO.5933720.3778.20260915 dated September 22, 2026.
- Loan limit : VND 20.000.000.000;
- Purpose of borrowing : Supplementing working capital;
- Interest rate : 10.3% per annum;
- Loan term : 06 months;
- Collateral : Mortgage Agreements No. KHO.BDDN.159.140926, KHO.BDDN.160.140926 and KHO.BDDN.161.140926 dated September 21, 2026.

Details of movements in short-term borrowings during the year are as follows:

	Opening balance	Borrowings during the period	Repayments during the period	Closing balance
Short-term borrowings	212.488.630.137	161.701.000.000	(239.738.471.728)	134.451.158.409
Total	**212.488.630.137**	**161.701.000.000**	**(239.738.471.728)**	**134.451.158.409**

19. Owners' Equity

19a. Reconciliation of Movements in Owners' Equity

	Owners' contributed capital	Share premium	Development investment fund	Undistributed post-tax profit	Total
For the six-month accounting period ended June 30, 2025					
Balance as at January 1, 2025	**1.062.360.940.000**	**1.049.485.820**	**663.498.805**	**123.788.672.157**	**1.187.862.596.782**
Increase during the year		-	-	48.345.020.909	48.345.020.909
Increase from business results	-	-	-	*48.345.020.909*	*48.345.020.909*
Decrease during the year	-	-	-	-	-
Balance as at June 30, 2025	**1.062.360.940.000**	**1.049.485.820**	**663.498.805**	**172.133.693.066**	**1.236.207.617.691**
For the nine-month accounting period ended September 30, 2026					
Số dư tại ngày 01/01/2026	**1.168.587.310.000**	**684.685.820**	**663.498.805**	**30.605.035.752**	**1.200.540.530.377**
Increase during the year	637.416.560.000	-	-	35.411.937.300	672.828.497.300
Profit for the period	-	-	-	*35.411.937.300*	*35.411.937.300*
Increase in capital during the current period (*)	*637.416.560.000*	-	-	-	*637.416.560.000*
Decrease during the year	-	(203.494.000)	-	-	(203.494.000)
Other decreases (**)	-	*(203.494.000)*	-	-	*(203.494.000)*
Balance as at September 30, 2026	**1.806.003.870.000**	**481.191.820**	**663.498.805**	**66.016.973.052**	**1.873.165.533.677**

(*) Issuance of 63.741.656 shares to existing shareholders to increase charter capital pursuant to Resolution No. 01/NQ-ĐHĐCĐTN2025 of the 2025 Annual General Meeting of Shareholders dated June 1, 2025.
(**) These are expenses related to the issuance of shares to existing shareholders to increase charter capital.

19b. Capital Transactions with Owners and Profit Distribution

	Current period	Previous period
- Owners' contributed capital		
+ Contributed capital at the beginning of the year	1.168.587.310.000	1.062.360.940.000
+ Capital contributed during the period	637.416.560.000	-
+ Capital withdrawn during the period	-	-
+ Contributed capital at the end of the period	1.806.003.870.000	1.062.360.940.000

19c. Shares

	Closing balance	Opening balance
Number of authorized shares	180.600.387	116.858.731
Number of shares issued/offered to the public	180.600.387	116.858.731
- *Ordinary shares*	*180.600.387*	*116.858.731*
- *Preference shares (classified as owners' equity)*	-	-

Number of repurchased shares		
- *Ordinary shares*	-	-
- *Preference shares*	-	-
Number of outstanding shares	180.600.387	116.858.731
- *Ordinary shares*	*180.600.387*	*116.858.731*
- *Preference shares*	-	-

Par value of outstanding shares: VND 10.000/share.

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

1. Revenue from Sales of Goods and Rendering of Services

1a. Total Revenue

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Revenue from bus station and parking lot operations	5.013.618.829	4.034.614.203
- Revenue from transportation operations	13.636.364	79.913.364
- Revenue from charging station operations	278.424.324	-
- Revenue from solar power operations	1.368.382.122	1.282.535.607
Total	**6.674.061.639**	**5.397.063.174**

1b. Revenue from Related Parties

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Revenue from solar power operations	295.701.056	285.047.008
- Revenue from transportation operations	13.636.364	13.636.364
Total	**309.337.420**	**298.683.372**

2. Cost of Goods Sold

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Cost of bus station and parking lot operations	956.947.935	1.132.009.230
- Cost of transportation operations	-	102.342.654
- Cost of charging station operations	64.218.813	-
- Cost of solar power operations	461.186.332	511.703.448
Total	**1.482.353.080**	**1.746.055.332**

3. Financial Income

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Loan interest income	2.773.952.608	2.103.262.093
- Income from business cooperation contracts	5.776.537.260	-
- Dividends received from capital investments	-	-

- Interest income from bank deposits	832.021.279	2.859.291.896
Total	**9.382.511.147**	**4.962.553.989**

4. Financial Expenses

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Interest expenses on borrowings	2.565.264.839	912.836.154
- Losses from disposal of financial investments	-	-
- Reversal of / additional provision for financial investment losses	(2.251.891.394)	5.462.496.162
Total	**313.373.445**	**6.375.332.316**

5. Selling Expenses

These are salary expenses payable to employees.

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Employee expenses	131.661.324	121.892.307
- Other expenses	41.617.800	19.933.200
Total	**173.279.124**	**141.825.507**

6. General and Administrative Expenses

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Employee expenses	1.131.677.051	436.915.641
- Depreciation expenses of fixed assets	82.645.400	152.725.721
- Outsourced service expenses	102.853.903	-
- Other general and administrative expenses	31.072.900	199.185.856
Total	**1.348.249.254**	**788.827.218**

7. Basic / Diluted Earnings per Share

This item is not presented in the separate financial statements of Alpha Seven Group Joint Stock Company because the Company is the Parent Company. Instead, it is presented in the Group's Financial Statements in accordance with Clauses 3.20 and 3.21, Section 2 – Contents and Methods of Preparation of Financial Statements, of Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance.

8. Production and Business Expenses by Nature

Details are as follows:	Quarter 3, 2026	Quarter 3, 2025
- Raw materials and supplies expenses	-	74.290.050
- Labor expenses	1.752.308.119	558.807.948
- Depreciation expenses of fixed assets	714.335.358	712.124.892
- Outsourced service expenses	300.944.431	1.120.735.334
- Other cash expenses	236.293.550	210.749.833

Total	**3.003.881.458**	**2.676.708.057**

VII. OTHER INFORMATION

1. Contingent Liabilities

The Company had no contingent liabilities expected to arise as at the date of issuance of these financial statements.

2. Transactions and Balances with Related Parties

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

Related parties of the Company include key management personnel and individuals related to key management personnel.

Key management personnel	Relationship
- Mr. Nguyen Dinh Trac	General Director
- Mr. Pham Tien Dung	Deputy Director
- Ms. Ha Thi Phuong Oanh	Chief Accountant

Transactions with Key Management Personnel and Individuals Related to Key Management Personnel

Remuneration of Key Management Personnel (Board of General Directors)

Tiền lương	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**	**140.070.000**

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

2b Transactions and Balances with Other Related Parties

Other related parties of the Company include:

Related Party	Relationship
Mr. Bui Phap	Major shareholder of the Company (holding 24.01% of charter capital)
DLG Ansen Electronics Company Limited	Direct subsidiary (the Company holds 100% of charter capital)
DLG Ninh Thuan Solar Power Joint Stock Company	Direct subsidiary (the Company holds 50% of charter capital)
Mass Noble Investments Limited ("Mass Noble")	Direct subsidiary (the Company holds 97.73% of charter capital)
Duc Long Dak Nong BOT and BT Joint Stock Company	Subsidiary (the Group holds 99.60% of charter capital)
CP1 Wind Energy Joint Stock Company	Associate (the Group holds 41.73% of charter capital)

Related Party	Relationship
CP2 Wind Energy Joint Stock Company	Associate (the Group holds 42.10% of charter capital)
Ansen Investment Holdings Limited	Indirect subsidiary
Shine Profit Development Limited	Indirect subsidiary
Greatrich Industrial Limited	Indirect subsidiary
Profit Metal Limited	Indirect subsidiary
東莞橘頭益發燈具有限公司	Indirect subsidiary
東莞利材塑膠製品有限公司	Indirect subsidiary
東莞安迅電子有限公司	Indirect subsidiary
Duc Long Gia Lai Group Joint Stock Company ("DLG")	Common major shareholder (Bui Phap)
Duc Long Gia Lai Wood Processing Branch – Duc Long Gia Lai Group Joint Stock Company	Branch under DLG
Truong An Tay Nguyen One Member Limited Liability Company	Business cooperation – BCC

Transactions arising between the Company and other related parties during the period are as follows:

	Quarter 3, 2026	Quarter 3, 2025
- DLG Ansen Electronics Company Limited		
Proceeds from borrowings	*10.498.000.000*	*52.698.341.000*
Repayment of loan principal	*(9.344.808.000)*	*(17.108.157.047)*
Interest expenses on borrowings	*623.182.647*	*67.068.364*
Electricity revenue	*295.701.056*	*285.047.008*
Capital contribution	-	-
- DLG Ninh Thuan Solar Power Joint Stock Company		
Dividends received after the investment period	-	*24.000.000.000*
Proceeds from borrowings	-	-
Interest expenses on borrowings	*1.942.082.192*	-
Loans granted	*8.000.000.000*	-
Loan interest income	-	-
- Duc Long Dak Nong BOT and BT Joint Stock Company		
Dividends received after the investment period	-	-
Others	*17.120.000.000*	-
- CP1 Wind Energy Joint Stock Company		
Capital contribution	-	-
- CP2 Wind Energy Joint Stock Company		
Capital contribution	-	-
- Truong An Tay Nguyen One Member Limited		

	Quarter 3, 2026	Quarter 3, 2025
Liability Company		
Income from business cooperation contract	*5.775.810.411*	-
- Duc Long Gia Lai Group Joint Stock Company		
Vehicle rental revenue	*13.636.364*	*13.636.364*
Kiosk rental expenses	-	*264.000.000*
Rooftop rental expenses	*15.000.000*	*60.000.000*

In addition, the Company used its assets as collateral to guarantee the bond issuance obligations of a third party (with a common major shareholder) (see Note VII.3).

Year-end Balances with Other Related Parties

Year-end balances with other related parties are presented in Notes V.3, V.4, V.5, V.13, V.14, V.16, V.17 and V.18.

3. Collateral

he construction project for the expansion of Duc Long Gia Lai Bus Station at Ly Nam De Street, Tra Ba Ward, Pleiku City, Gia Lai Province (see Note V.09) was used as collateral to guarantee payment obligations arising from the bond issuance dated December 31, 2014 of a third party (with a common major shareholder). This guarantee was approved by the Board of Directors under Meeting Minutes No. 08/BB-HĐQT dated December 5, 2014.

Pursuant to Resolution No. 08/2023/NQ-HĐQT of the Board of Directors dated November 25, 2023, the Company used its entire capital contribution in DLG Ansen Electronics Company Limited and the land use rights at No. 97/2 Nguyen Huu Canh Street, Ward 22, Binh Thanh District, Ho Chi Minh City as collateral to secure the payment obligations of DLG Ansen Electronics Company Limited (a subsidiary) (see Note V.13).

4. Segment Reporting

Business Segment Reporting

The Company has the following principal business segments:

- Bus station and parking lot services;
- Passenger transportation services;
- Electricity generation.

Current period	**Net revenue from sales of goods and rendering of services**	**Cost of goods sold**	**Gross profit**
Bus station and parking lot operations	5.013.618.829	956.947.935	4.056.670.894
Transportation operations	13.636.364	-	13.636.364
Solar power operations	1.368.382.122	461.186.332	907.195.790
Charging station operations	278.424.324	64.218.813	214.205.511
Total	**6.674.061.639**	**1.482.353.080**	**5.191.708.559**
Previous period			
Bus station and parking lot operations	4.034.614.203	1.132.009.230	2.902.604.973
Transportation operations	79.913.364	102.342.654	(22.429.290)

Current period	Net revenue from sales of goods and rendering of services	Cost of goods sold	Gross profit
Solar power operations	1.282.535.607	511.703.448	770.832.159
Total	**5.397.063.174**	**1.746.055.332**	**3.651.007.842**

Geographical Segment Reporting

All of the Company's operations are conducted within the territory of Vietnam.

5. Comparative Figures

The comparative figures are taken from the financial statements for the financial year ended December 31, 2025, which were audited by Viet Chuan 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