INTERIM CONSOLIDATED FINANCIAL STATEMENTS

AMECC MECHANICAL CONSTRUCTION JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026

(Reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of AMECC Mechanical Construction Joint Stock Company ("the Company") presents its report and the Company's Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

AMECC Mechanical Construction Joint Stock Company ("the Company") formerly LISEMCO 2 Joint Stock Company, is established and operates activities under Business Registration Certificate No. 0200786983 dated issued by Hai Phong Authority for Planning and Investment (now the Department of Finance of Hai Phong City) for the first time on 01 February 2008, 21st re-registered on 30 March 2023.

The Company's head office is located at: Km 35, Highway 10, An Quang Commune, Hai Phong City, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISORS

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mr. Nguyen Van Nghia	Chairman	
Mr. Nguyen Van Tho	Member	
Mr. Dinh Ngoc Thang	Member	
Mr. Kimiyasu Matsuo	Member	
Mr. Kazuyuki Suzuki	Member	
Mr. Nguyen Dang Minh	Member	
Mr. Duong Xuan Thai	Member	(Appointed on 20 May 2026)
Mr. Nguyen Son	Member	(Relieved of duty on 20 May 2026)

Board of Management:

Mr. Nguyen Van Tho	General Director	
Mr. Duong Xuan Thai	Vice General Director	(Appointed on 20 April 2026)
Mr. Dang Van Dat	Vice General Director	(Appointed on 20 April 2026)

Board of Supervisors:

Mrs. Dang Thi Ngoc Minh	Head of Supervision Board	(Appointed on 22 January 2026)
Mrs. Pham Minh Hieu	Member	(Relieved from the position of Head of the Board of Supervisors on 22 January 2026)
Mr. Matanori Kojima	Member	

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Consolidated Financial Statements is Mr. Nguyen Van Tho - General Director.

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the review of Interim Consolidated Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Consolidated Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Consolidated Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Consolidated Financial Statements do not contain any material misstatement caused by fraud or error;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

We ensure that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial Statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Consolidated Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026, and of its operating results and cash flows for the period from 01 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Consolidated Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

M.S.D.N: 0200786883 CÔNG TY CỔ PHẦN CƠ KHÍ XÂY DỰNG AMECC THÀNH PHỐ HẢI PHÒNG

Nguyen Van Tho
Legal Representative
Approved, 29 August 2026

No: 290826.002/BCTC.KT3

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **The Shareholders, the Board of Directors and the Board of Management**
AMECC Mechanical Construction Joint Stock Company

We have reviewed the Interim Consolidated Financial Statements of AMECC Mechanical Construction Joint Stock Company prepared on 29 August 2026, as set out on pages 06 to 56, including: Interim Consolidated Statement of Financial Position as at 30 June 2026, Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash Flows and Notes to the Interim Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's responsibility

The Board of Management is responsible for the preparation of Interim Consolidated Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Basis for Qualified Conclusion

The Company invested in Myanma Shipyards - AMECC Joint Venture Company Limited ("Joint Venture Company") in the Republic of the Union of Myanmar ("Myanmar") with the original investment cost of VND 155,423,944,405. At the time of preparing this Consolidated Financial Statements, the Joint Venture Company is temporarily suspended and is unable to prepare financial statements due to the political instability in Myanmar. The Company has not yet assessed and made provisions for losses on the investment in this Joint Venture Company. We have not been provided with sufficient and appropriate information as a basis for not making provisions for losses on this investment. Therefore, we are unable to determine whether it is necessary to adjust this figure as well as other related items in the Consolidated Financial Statements for the period from 01 January 2026 to 30 June 2026.

Qualified Conclusion

Based on our review, with the exception of the matter described in the "Basis for Qualified Conclusion" paragraph, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not give a true and fair view, in all material respects, of the financial position of AMECC Mechanical Construction Joint Stock Company as at 30 June 2026, its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

M.S.D.N: 0100111105 - C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
HÃNG KIỂM TOÁN
AASC
THÀNH PHỐ HÀ NỘI

Hoang Thi Thu Huong
Audit Director
Registered Auditor No. 0899-2023-002-1
Hanoi, 29 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code		ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A.**	**CURRENT ASSETS**		**3,362,045,608,219**	**2,732,688,762,275**
110	**I.**	**Cash and cash equivalents**	**4**	**260,873,704,067**	**421,844,379,702**
111	1.	Cash		260,873,704,067	421,244,379,702
112	2.	Cash equivalents		-	600,000,000
120	**II.**	**Short-term investments**	**5**	**172,470,498,265**	**137,639,196,096**
123	1.	Short-term held-to-maturity investments		172,470,498,265	137,639,196,096
130	**III.**	**Short-term receivables**		**888,281,345,174**	**966,457,557,483**
131	1.	Short-term trade receivables	6	402,910,803,291	744,954,949,656
132	2.	Short-term prepayments to suppliers	7	111,526,594,161	91,399,756,234
134	3.	Receivables according to the progress of construction contracts	8	311,012,149,724	148,895,550,000
135	4.	Other short-term receivables	9	128,309,378,378	57,648,856,267
136	5.	Allowance for short-term doubtful debts	10	(65,477,580,380)	(76,441,554,674)
140	**IV.**	**Inventories**	**11**	**1,994,866,755,736**	**1,130,088,488,622**
141	1.	Inventories		1,994,866,755,736	1,130,088,488,622
160	**V.**	**Other short-term assets**		**45,553,304,977**	**76,659,140,372**
161	1.	Short-term deferred expenses	16	2,548,341,849	9,651,262,776
162	2.	Deductible VAT		37,937,521,006	57,944,540,380
163	3.	Short-term taxes and other receivables from State budget	22	63,215,240	-
165	4.	Other current assets	17	5,004,226,882	9,063,337,216
200	**B.**	**NON-CURRENT ASSETS**		**1,294,978,524,592**	**1,165,938,263,501**
210	**I.**	**Long-term receivables**		**32,211,172,036**	**25,068,924,036**
215	1.	Other long-term receivables	9	32,211,172,036	25,068,924,036
220	**II.**	**Fixed assets**		**825,788,613,500**	**792,222,519,921**
221	1.	Tangible fixed assets	13	371,797,143,836	384,835,882,829
222	-	*Historical cost*		*699,699,580,390*	*689,031,434,186*
223	-	*Accumulated depreciation*		*(327,902,436,554)*	*(304,195,551,357)*
224	2.	Finance lease fixed assets	14	421,749,720,607	374,560,073,171
225	-	*Historical cost*		*572,957,385,925*	*503,174,326,759*
226	-	*Accumulated depreciation*		*(151,207,665,318)*	*(128,614,253,588)*
227	3.	Intangible fixed assets	15	32,241,749,057	32,826,563,921
228	-	*Historical cost*		*51,915,915,419*	*51,660,915,419*
229	-	*Accumulated amortization*		*(19,674,166,362)*	*(18,834,351,498)*

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code	ASSETS		Note	Ending balance VND	Beginning balance VND
250	**III.**	**Long-term assets in progress**	**12**	**123,811,394,858**	**84,385,862,550**
252	1.	Construction in progress		123,811,394,858	84,385,862,550
260	**IV.**	**Long-term investments**	**5**	**295,014,121,692**	**249,970,728,222**
262	1.	Investments in joint ventures and associates		80,896,608,579	80,052,783,817
263	2.	Equity investments in other entities		169,117,944,405	169,117,944,405
265	3.	Long-term held-to-maturity investments		44,999,568,708	800,000,000
270	**V.**	**Other long-term assets**		**18,153,222,506**	**14,290,228,772**
271	1.	Long-term deferred expenses	16	4,915,397,626	3,217,113,357
272	2.	Deferred income tax assets	37	13,237,824,880	11,073,115,415
280	**TOTAL ASSETS**			**4,657,024,132,811**	**3,898,627,025,776**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code		RESOURCES	Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**3,736,788,747,574**	**3,036,382,146,405**
310	**I.**	**Current liabilities**		**3,253,157,551,282**	**2,564,153,418,791**
311	1.	Short-term trade payables	19	221,886,912,074	303,436,187,109
312	2.	Short-term prepayments from customers	20	886,724,655,632	887,520,638,894
313	3.	Dividend and profit payables	21	2,250,852,576	2,250,852,576
314	4.	Short-term taxes and other payables to State budget	22	45,817,544,309	45,621,965,244
315	5.	Payables to employees		34,351,513,446	25,164,321,724
316	6.	Short-term accrued expenses	23	46,342,928,177	79,085,302,517
320	7.	Other short-term payables	24	17,099,022,449	17,710,473,351
321	8.	Short-term borrowings and finance lease liabilities	18	1,998,671,552,037	1,203,357,647,376
323	9.	Bonus and welfare fund		12,570,582	6,030,000
330	**II.**	**Non-current liabilities**		**483,631,196,292**	**472,228,727,614**
338	1.	Other long-term payables	24	73,358,968,505	78,858,968,505
339	2.	Long-term borrowings and finance lease liabilities	18	410,272,227,787	393,369,759,109
400	**D.**	**OWNER'S EQUITY**	**25**	**920,235,385,237**	**862,244,879,371**
411	1.	Contributed capital		600,000,000,000	600,000,000,000
411a	-	*Ordinary shares with voting rights*		*600,000,000,000*	*600,000,000,000*
412	2.	Share premium		(3,255,000,000)	(3,255,000,000)
417	3.	Exchange rate differences	26	2,449,327,634	2,146,643,513
418	4.	Development and investment funds		228,740,477,767	191,841,738,018
420	5.	Retained earnings		92,300,579,836	71,511,497,840
420a	-	*Retained earnings accumulated to previous year*		*34,612,758,091*	*16,612,758,091*
420b	-	*Retained earnings of the current period*		*57,687,821,745*	*54,898,739,749*
440		**TOTAL RESOURCES**		**4,657,024,132,811**	**3,898,627,025,776**

M.S.D.N: 0200786983 CÔNG TY CỔ PHẦN CƠ KHÍ XÂY DỰNG AMECC THÀNH PHỐ HẢI PHÒNG

Preparer	Chief Accountant	Legal Representative
Tran Trung Hoa	**Nguyen Huu Phong**	**Nguyen Van Tho**
Preparer	Chief Accountant	Legal Representative
		Approved, 29 August 2026

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the period from 01 January 2026 to 30 June 2026

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**28**	**1,611,692,584,830**	**1,614,205,767,953**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**1,611,692,584,830**	**1,614,205,767,953**
11	**4. Cost of goods sold and provision of services**	**29**	**1,430,410,995,247**	**1,487,449,923,664**
20	**5. Gross profit from sales of goods and provision of services**		**181,281,589,583**	**126,755,844,289**
22	6. Financial income	30	22,715,834,939	10,039,741,242
23	7. Financial expense	31	71,584,795,750	48,474,341,022
24	*In which: Interest expense*		*68,551,735,910*	*42,915,481,603*
25	8. Selling expense	32	11,241,826,744	12,930,197,316
26	9. General and administrative expenses	33	46,772,305,985	35,171,046,513
27	10. Share of joint ventures and associates' profit or loss		843,824,762	827,248,494
30	**11. Net profit from operating activities**		**75,242,320,805**	**41,047,249,174**
31	12. Other income	34	1,618,019,568	8,808,026,569
32	13. Other expenses	35	5,830,858,561	11,111,727,050
40	**14. Other profit**		**(4,212,838,993)**	**(2,303,700,481)**
50	**15. Total net profit before tax**		**71,029,481,812**	**38,743,548,693**
51	16. Current corporate income tax expense	36	15,506,369,532	8,839,561,364
52	17. Deferred corporate income tax expense	37	(2,164,709,465)	4,471,151,310
60	**18. Profit after corporate income tax**		**57,687,821,745**	**25,432,836,019**
61	**19. Profit after tax attributable to owners of the parent**		**57,687,821,745**	**25,432,836,019**
62	**20. Profit after tax attributable to non-controlling interest**		-	-

M.S.D.N: 0200786983 CÔNG TY CỔ PHẦN CƠ KHÍ XÂY DỰNG AMECC THÀNH PHỐ HẢI PHÒNG

Preparer	Chief Accountant	Legal Representative
Tran Trung Hoa	**Nguyen Huu Phong**	**Nguyen Van Tho**
Preparer	Chief Accountant	Legal Representative
		Approved, 29 August 2026

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 June 2026

(Indirect method)

Code		ITEMS	Note	This period VND	Previous period VND
	I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
01	***1.***	***Profit before tax***		***71,029,481,812***	***38,743,548,693***
	2.	***Adjustment for:***			
02	-	Depreciation and amortization of fixed assets		47,215,016,808	37,271,968,858
03	-	Allowances and provisions		(10,963,974,294)	(1,906,376,308)
04	-	Exchange gains /losses from retranslation of monetary items denominated in foreign		(7,041,174,258)	4,845,250,473
05	-	Gains/losses from investment and financial activities		(6,320,648,755)	(4,243,561,910)
06	-	Interest expense		68,551,735,910	42,915,481,603
08	***3.***	***Operating profit before changes in working capital***		***162,470,437,223***	***117,626,311,409***
09	-	Increase/decrease in receivables		105,434,411,102	92,533,105,115
10	-	Increase/decrease in inventories		(864,778,267,114)	74,793,668,995
11	-	Increase/decrease in payables (excluding interest payable/corporate income tax payable)		(110,314,838,624)	(118,569,709,116)
12	-	Increase/decrease in deferred expenses		5,404,636,658	(1,410,444,979)
14	-	Interest paid		(68,551,735,910)	(42,915,481,603)
15	-	Corporate income tax paid		(11,640,538,498)	(9,500,000,000)
17	-	Other payments on operating activities		6,540,582	(17,890,000)
20		***Net cash flow from operating activities***		***(781,969,354,581)***	***112,539,559,821***
	II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
21	1.	Purchase or construction of fixed assets and other long-term assets		(68,632,747,323)	(18,352,349,530)
22	2.	Proceeds from disposals of fixed assets and other long-term assets		7,748,044,444	11,000,581,000
23	3.	Loans and purchase of debt instruments from other entities		(149,549,374,336)	(35,174,690,686)
24	4.	Collection of loans and resale of debt instrument of other entities		70,518,503,459	2,952,356,550
27	5.	Interest and dividend received		5,388,481,198	3,434,177,531
30		***Net cash flow from investing activities***		***(134,527,092,558)***	***(36,139,925,135)***
	III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
33	1.	Proceeds from borrowings		1,742,769,946,580	1,129,139,561,368
34	2.	Repayment of principal		(945,962,380,730)	(1,136,917,631,345)
35	3.	Repayment of finance lease principal		(42,245,803,757)	(34,651,671,409)
40		***Net cash flow from financing activities***		***754,561,762,093***	***(42,429,741,386)***

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 June 2026

(Indirect method)

(Continued)

Code	ITEMS	Note	This period VND	Previous period VND
50	**Net cash flows in the period**		**(161,934,685,046)**	**33,969,893,300**
60	**Cash and cash equivalents at the beginning of the year**		**421,844,379,702**	**186,363,602,406**
61	Effect of exchange rate fluctuations		964,009,411	388,835,958
70	**Cash and cash equivalents at the end of the period**	**4**	**260,873,704,067**	**220,722,331,664**

M.S.D.N: 0200786983
CÔNG TY CỔ PHẦN CƠ KHÍ XÂY DỰNG AMECC
THÀNH PHỐ HẢI PHÒNG

Tran Trung Hoa	**Nguyen Huu Phong**	**Nguyen Van Tho**
Preparer	Chief Accountant	Legal Representative
		Approved, 29 August 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1. GENERAL INFORMATION

1.1. Form of ownership

AMECC Mechanical Construction Joint Stock Company ("the Company") formerly LISEMCO 2 Joint Stock Company, is established and operates activities under Business Registration Certificate No. 0200786983 dated issued by Hai Phong Authority for Planning and Investment (now the Department of Finance of Hai Phong City) for the first time on 01 February 2008, 21st re-registered on 30 March 2023.

The Company's head office is located at: Km 35, Highway 10, An Quang Commune, Hai Phong City, Vietnam.

The registered charter capital of the Company is VND 600,000,000,000, and its actually contributed charter capital as at 30 June 2026 is VND 600,000,000,000, equivalent to 60,000,000 shares with a par value of VND 10,000 per share.

The number of employees of the Parent Company and its subsidiary as at 30 June 2026 was 1,565 (as at 01 January 2026: 1,287).

1.2. Business field

The company operates in the field of industrial production.

1.3. Business activities

Main business activities of the Company include:
- Steel structure and equipment fabrication;
- Construction and installation of project items;
- General contractor/EPC contractor for civil and industrial projects.

1.4. The Company's operation in the period that affects the Interim Consolidated Financial Statements

During the first six months of 2026, the Company's total revenue reached VND 1,611.7 billion, decreasing by VND 2.5 billion compared to the first six months of 2025. Of which, revenue from the sale of materials and goods decreased by VND 38.7 billion (equivalent to a decrease of 5%); revenue from construction, fabrication and other installation contract activities increased by VND 36.2 billion (equivalent to an increase of 4%) compared to the same period last year. Cost of goods sold during the first six months of 2026 amounted to VND 1,430.4 billion, decreasing by VND 57.0 billion (equivalent to a decrease of 4%) compared to the first six months of 2025, mainly due to a decrease of VND 41.8 billion in cost of materials and goods sold and a decrease of VND 15.2 billion in costs of construction, fabrication and other installation contracts. The Company has experienced a change in its revenue structure, whereby the proportion of revenue from construction, fabrication and installation activities has tended to increase compared to the sale of materials and goods. Together with cost control during the execution of contracts, this has contributed to an improvement in the Company's gross profit margin during the first six months of 2026.

1.5. Group structure

The Group's subsidiary consolidated in Interim Consolidated Financial Statements as at 30 June 2026 include:

Name of Company	Address	Ownership interest	Proportion of voting rights	Principal activities
Amecc Myanmmar Company Limited	Myanmar	100%	100%	Processing, manufacturing, installation of steel structures, commercial business

As of 30 June 2026, the subsidiary, Amecc Myanmar Co., Ltd., was temporarily suspending operations due to political instability in Myanmar. However, the subsidiary's assets and capitals are not material and therefore do not affect the consolidated financial statements.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies
The Company applies Corporate Accounting System issued under the Circular No.99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No.202/2014/TT-BTC dated 22 December 2014 issued by Ministry of Finance, the Circular No.43/2026/TT-BTC dated 20 April 2026 issued by Ministry of Finance amending and supplementing some articles of the Circular No.202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements.

Declaration of compliance with Accounting Standards and Accounting System
The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026. On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC amending and supplementing some articles of the Circular No. 202/2014/TT-BTC guiding the preparation and presentation of Consolidated Financial Statements, effective from 1 January 2026.

The Company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 45 of the Consolidated Financial Statements.

2.4. Basis for the preparation of the Consolidated Financial Statements

The Consolidated Financial Statements are prepared by consolidating the Company's Interim Separate Financial Statements and the Interim Financial Statements of subsidiary controlled by the Company for the accounting period from 01/01/2026 to 30/06/2026. Control exists when the Company has the power to govern the financial and operating policies of an investee in order to obtain benefits from its activities.

Consistent accounting policies are applied in Financial Statements of subsidiary and the Company. If necessary, adjustments are made to the Financial Statements of subsidiary to ensure the consistency of application of accounting policies among the Company and its subsidiary.

The operating results of subsidiary acquired or disposed during the period are included in the Consolidated Financial Statements from the effective date of acquisition or up to the effective date of disposal.

Balance, main incomes and expenses, including unrealized profits from intra-group transactions are eliminated in full from Consolidated Financial Statements.

2.5. Accounting estimates

The preparation of the Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Consolidated Financial Statements include:
- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Provision for payables;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and allowance of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Consolidated Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7. Translation of Financial Statements prepared in foreign currencies into Vietnam Dong

The translation of the financial statements of a subsidiary whose accounting records are maintained in a currency other than the Company is Vietnam Dong (VND), for the purpose of preparing the Consolidated Financial Statements, is carried out as follows:

Financial Statements prepared in foreign currencies are translated to Financial Statements prepared in Vietnam Dong at the exchange rates as follows: Assets and liabilities are translated using the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions at the end of the accounting period; Owner's equity is translated at the exchange rate on the date of contribution; Items of Statement of Income and Statement of Cash flows are translated at the actual rate ruling at the date of transactions.

All foreign exchange differences arising from the translation of the subsidiary's financial statements for consolidation purposes are recognized in the foreign exchange differences item within equity in the Consolidated Statement of Financial Position, and are reclassified to consolidated profit or loss upon disposal of the investment.

2.8. Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Consolidated Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasured.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.9. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.10. Financial investments

Investments held to maturity comprise term deposits, bonds, preference shares classified as liabilities and loans, etc. held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments in joint ventures and associates: During the period, the buyer determines the date of purchase and the cost of investments and implements accounting procedures in accordance with the Vietnamese Accounting Standards on "Financial reporting of interest in joint ventures" and "Accounting for investments in associates".

In the Consolidated Financial Statements, investments in associates are accounted for using the equity method. Under this method, the investments are initially recognized in the Consolidated Statement of Financial Position at cost and adjusted thereafter for the post-acquisition change in the Company's share of the net assets of the associate. Goodwill arising from the investment in associates is included in the carrying amount of the investment. The Company does not amortize such goodwill but assesses annually whether it is impaired.

Allowance for devaluation of investments is made at the end of the period as follows:

- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, allowances shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.11. Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Consolidated Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating possible losses.

2.12. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventories is determined using the weighted average method.

Method for valuation of work in process at the end of the year: Work in progress and business costs are collected for each project that has not been completed or has not recorded revenue, corresponding to the volume of unfinished work at the end of the fiscal year.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.13. Fixed assets and Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

Subsequent measurement after initial recognition: If costs incurred after initial recognition increase the future economic benefits expected from the use of tangible fixed assets beyond their initially assessed standard performance, such costs are capitalized as an increase in the historical cost of the tangible fixed assets.

Other costs incurred after fixed assets have been put into operation, such as repairs, maintenance and major overhauls, are recognized in the statement of profit or loss in the accounting period in which the costs are incurred

The historical cost of finance lease fixed assets is recognized at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred relating to the lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses to ensure full capital recovery.

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

- Buildings, structures	06 - 46	years
- Machinery and equipment	02 - 20	years
- Vehicles, transportation equipment	06 - 10	years
- Office equipment and furniture	04 - 10	years
- Other fixed assets	03 - 25	years
- Land use rights	30 - 50	years
- Management software	04 - 20	years

2.14. Construction in progress

Construction in progress includes fixed assets under acquisition or construction that are not completed at the end of the accounting period and are recognized at historical cost. This includes construction costs, equipment installation costs and other direct costs.

2.15. Operating lease

An operating lease is a lease of fixed assets in which substantially all risks and rewards incidental to ownership remain with the lessor. Operating lease payments are recognized in the Statement of Income on a straight-line basis over the lease term.

2.16. Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

The Company's deferred expenses include:

- Tools and equipment comprise assets held by the Company for use in the ordinary course of business, each with an original cost of less than VND 30 million, and therefore not qualifying for recognition as fixed assets under current regulations. Their costs are allocated on a straight-line basis over 12 to 36 months.
- Prepaid expenses for periodic repair and maintenance of fixed assets used in ordinary production and business activities are amortized on a straight-line basis over a period of 12 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 3 to 72 months.

2.17. Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Consolidated Financial Statements according to their remaining terms at the reporting date.

2.18. Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition date is the date when the investee has no right to refuse to pay the dividends, after the Company's Board of Directors has announced the dividend distribution and the Vietnam Securities Depository and Clearing Corporation has announced the record date for entitlement to dividends.

2.19. Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

Borrowings and finance lease liabilities shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in detail in terms of types of currency.

2.20. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.21. Accrued expenses

Accrued expenses of the Company include payables for goods or services received from suppliers or provided to customers during the accounting period for which payment has not yet been made, and other payables are recognized as operating expenses of the reporting period.

2.22. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- A reliable estimate can be made of the amount of the obligation.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.

Only expenses relating to the provision for payables originally recognized shall be charged against that provision.

Provision for warranty obligation of construction project is based on the specification of each project and evaluation made by the Board of Management on actual time and expenses for warranty.

Provisions for payables are recognized as operating expenses of the accounting period. In case the provision made for the previous accounting period but not used up exceeds the one made for the current period, the difference is reversed against operating expenses.

2.23. Owner's equity

Owner's equity is stated at the actual contributed capital of the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.24. Revenue

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and the revenue can be measured reliably, regardless of when payment is received. Revenue is measured at the fair value of the consideration received or receivable, after deducting trade discounts, sales discounts and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from provision of services

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably.

Revenue from construction contract

- In case the construction contract stipulates that the contractor is paid according to the planned progress, when the results of the construction contract performance can be reliably estimated, the revenue and costs related to the contract are recorded corresponding to the completed work portion determined by the contractor on the date of preparing the financial statements, regardless of whether the invoice for payment according to the planned progress has been prepared or not and how much is recorded on the invoice.
- In case the construction contract stipulates that the contractor is paid according to the value of the performed volume, when the results of the construction contract performance are reliably determined and confirmed by the customer, the revenue and expenses related to the contract are recorded corresponding to the completed work confirmed by the customer in the year reflected on the issued invoice.

Increases and decreases in contract performance, bonuses and other payments are only recorded in revenue when agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that are reasonably certain to be recoverable; contract costs are recognised as expenses in the period when they are incurred.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognized when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

Dividend income shall be recognized when the Company's right to receive dividend is established.

2.25. Cost of goods sold and provision of services

Cost of goods sold and services rendered comprise the costs of finished products, merchandise and materials sold and services provided to customers during the period. These costs are recognized in line with the revenue generated during the period and in compliance with the prudence principle.

2.26. Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs
- Exchange loss

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.27. Selling expenses and general and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.
General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.28. Corporate income tax

a) Deferred income tax asset and Deferred income tax liability

Deferred income tax assets are recognized for deductible temporary differences and the carryforward of unused tax losses and unused tax credits. Deferred income tax liabilities are recognized for taxable temporary differences.

Deferred income tax assets and deferred income tax liabilities are determined based on tax rates and tax laws enacted at the end of the accounting period.

Deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which deductible temporary differences can be utilized. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realized.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Statement of Financial position.

b) Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses include current corporate income tax determined in accordance with the Law on Corporate Income Tax, including:

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate:

For the period from 01/01/2026 to 30/06/2026, the Company is subject to corporate income tax at the rate of 20% on business activities generating taxable corporate income.

2.29. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and the bonus fund for the Executive Board) by the weighted average number of ordinary shares outstanding during the period.

2.30. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Related parties of the Company include:

- Entities that, directly or indirectly through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company, including the parent company, subsidiaries and associates;
- Individuals who, directly or indirectly, hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, and close family members of such individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises;
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering related-party relationships for the preparation and presentation of Interim Consolidated Financial Statements, the Company focuses on the substance of the relationships rather than their legal form.

2.31. Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual product or service or a group of related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that differ from those of other segments.

Segment information is prepared in conformity with the accounting policies adopted for preparing and presenting the Company's financial statements to help users better understand and assess the Company's operations as a whole.

4. CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
- Cash on hand	13,750,667,204	39,806,044,335
- Demand deposits	247,123,036,863	381,438,335,367
- Cash equivalents	-	600,000,000
	260,873,704,067	**421,844,379,702**

Detailed information on demand deposits and cash equivalents as at 30/06/2026 is as follows:

	Currency	Term	Interest Rate	Value
				VND
Demand deposits				
Other parties				
- Woori Bank Vietnam Limited	USD	On demand	0.00%	206,079,400,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Hai Phong Branch	VND	On demand	0.10%	8,240,767,402
- Others	USD	On demand	0.00%	12,193,213,099
- Others	VND/EUR/Kyats	On demand	0% - 0,1%	20,609,656,362
				247,123,036,863

5. FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
a1) Short-term						
Term deposits	147,470,498,265	147,470,498,265	-	137,639,196,096	137,639,196,096	-
Loan receivables	25,000,000,000	25,000,000,000	-	-	-	-
	172,470,498,265	**172,470,498,265**	**-**	**137,639,196,096**	**137,639,196,096**	**-**
a2) Long-term						
Term deposits	14,199,568,708	14,199,568,708	-	-	-	-
Bonds	800,000,000	800,000,000	-	800,000,000	800,000,000	-
Loan receivables	30,000,000,000	30,000,000,000	-	-	-	-
	44,999,568,708	**44,999,568,708**	**-**	**800,000,000**	**800,000,000**	**-**

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Term deposits:

	Currency	Remaining term	Interest Rate	Value
				VND
Short-term				
- An Binh Commercial Joint Stock Bank	VND	6 months	4.9% - 7.5%	21,482,600,000
- Military Commercial Joint Stock Bank	VND	6 months	3.4% - 6.6%	11,201,491,957
- Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	3 - 12 months	2.1% - 5.2%	34,360,475,916
- Vietnam Technological and Commercial Joint Stock Bank	VND	6 - 12 months	3.2% - 5.2%	30,030,000,000
- Vietnam Prosperity Joint Stock Commercial Bank	VND	6 - 12 months	5.5% - 5.7%	26,583,402,140
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	3 - 12 months	1.8% - 7.8%	23,740,000,000
- Tien Phong Commercial Joint Stock Bank	VND	6 months	4.6%	72,528,252
				147,470,498,265
Long-term				
- Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	19 months	4.20%	134,622,603
- Vietnam Technological and Commercial Joint Stock Bank	VND	16-38 months	4.5%-5.5%	13,915,376,160
- Woori Bank Vietnam Limited	VND	21 months	4.00%	80,000,000
- Military Commercial Joint Stock Bank	VND	18 months	3.80%	69,569,945
				14,199,568,708

Bonds:

Bond name	Code	Quantity	Term	Interest Rate	Original cost	Recoverable value
					VND	VND
- Bond						
Vietnam Joint Stock Commercial Bank for Industry and Trade	CTG2232T2.02	8,000	10 years	1.2% - 1.3%	800,000,000	800,000,000
					800,000,000	**800,000,000**

Loan receivables:

	Currency	Interest rate	Maturity date	Guarantee	Ending balance	Beginning balance
					VND	VND
Others						
Short-term						
- Mr. Nguyen Dinh Trong	VND	8.00%	11 months	Unsecured	15,000,000,000	-
- Mr. Nguyen Trong Nghia	VND	8.00%	2 months	Unsecured	10,000,000,000	-
					25,000,000,000	**-**
Long - term						
- Mrs. Pham Thi Lan	VND	Depend on each term	5 years	Mortgage (*)	30,000,000,000	-
					30,000,000,000	**-**

At 30 June 2026, the term deposits of VND 161,670,066,973 are being used as collaterals for short-term loans from the bank (Detailed in Note 18).

(*) The collateral comprises the Certificate of Land Use Rights and ownership of houses and other assets attached to land.

5. FINANCIAL INVESTMENTS

b) Equity investments in associates

		Ending balance			Beginning balance		
	Address	Proportion of ownership	Proportion of voting rights	Book value under the equity method	Proportion of ownership	Proportion of voting rights	Book value under the equity method
		VND	VND	VND	VND	VND	VND
Investments in associates				**80,896,608,579**			**80,052,783,817**
- AMECC Trading Joint Stock Company	Hai Phong	23.50%	23.50%	12,183,543,592	23.50%	23.50%	11,839,332,367
- Global Module Center Joint Stock Company	Hai Phong	20.40%	20.40%	68,713,064,987	20.40%	20.40%	68,213,451,450
				80,896,608,579			**80,052,783,817**

Material transactions between the Company and associates in the period: *Note 44.*

c) Equity investments in other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
- Lisemco 3 Joint Stock Company	100,000,000	100,000,000	-	100,000,000	100,000,000	-
- Lisemco 5 Joint Stock Company	100,000,000	100,000,000	-	100,000,000	100,000,000	-
- AMECC GT Joint Stock Company	13,494,000,000	13,494,000,000	-	13,494,000,000	13,494,000,000	-
- Myanma Shipyards - AMECC Joint Venture Company Limited (*)	155,423,944,405	155,423,944,405	-	155,423,944,405	155,423,944,405	-
	169,117,944,405	**169,117,944,405**	**-**	**169,117,944,405**	**169,117,944,405**	**-**

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not had any detailed guidance on the determination of the fair value.

(*) Investment in Myanma Shipyards - AMECC Joint Venture Company Limited: As at 30 June 2026, the actual capital contributed amounted to USD 6,809,900 (out of the total committed capital contribution of USD 26,310,000), equivalent to VND 155,423,944,405 (see Note 41 for further information). As at the date of preparation of these financial statements, the Joint Venture's operations have been temporarily suspended and it has been unable to prepare its financial statements due to the political instability in Myanmar. This matter indicates the existence of material uncertainties that may cast significant doubt on the Joint Venture's ability to continue as a going concern. However, the Board of Directors of the Joint Venture assesses that the political situation in Myanmar will stabilize soon and that the Joint Venture will resume its investment, production and business activities as planned. Based on this assessment, the Company's Board of Management has assessed the matter and concluded that no provision for impairment of the investment in the Joint Venture is required.

6. SHORT- TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***31,525,804,990***	-	***35,668,928,751***	-
- AMECC Trading Joint Stock Company	31,525,804,990	-	30,025,804,990	-
- Công ty Cổ phần AMECC GT	-	-	5,643,123,761	-
Other parties	***371,384,998,301***	***(65,477,580,380)***	***709,286,020,905***	***(76,441,554,674)***
- Green Tech Engineering Construction Joint Stock Company	33,005,675,658	-	62,810,268,701	-
- BHI Co., Ltd	15,311,964,508	-	131,556,188,050	-
- Viet Nam T-Tech Technology Corporation	9,477,017,995	-	35,600,335,920	-
- Joint Venture MC - HDEC - CC1	58,712,023,414	-	75,717,048,254	-
- Samsung Engineering Co., Ltd	19,074,223,447	-	43,829,004,526	-
- Others	235,804,093,279	(65,477,580,380)	359,773,175,454	(76,441,554,674)
	402,910,803,291	**(65,477,580,380)**	**744,954,949,656**	**(76,441,554,674)**

7. SHORT - TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Other parties				
- Bach Dang 12 Development Investment And Construction Joint Stock Company	11,874,260,299	-	11,874,260,299	-
- Green Tech Engineering Construction Joint Stock Company	11,760,942,975	-	10,056,807,404	-
- Hoang Mai Development and Industry Joint Stock Company	4,017,497,700	-	4,819,145,707	-
- Other prepayments to suppliers	83,873,893,187	-	64,649,542,824	-
	111,526,594,161	**-**	**91,399,756,234**	**-**

8. RECEIVABLE ACCORDING TO THE PROGRESS OF CONSTRUCTION CONTRACTS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Bên khác				
- Samsung E&A Co., LTD.	311,012,149,724	-	148,895,550,000	-
	311,012,149,724	**-**	**148,895,550,000**	**-**

9. OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- Advances	65,003,387,559	-	11,343,961,513	-
- Deposits and collateral	30,308,582,818	-	14,155,036,768	-
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Hai Phong Branch	*21,378,468,530*	-	*9,353,195,038*	-
+ Vietcombank Financial Leasing Co., Ltd	*2,093,999,996*	-	*2,130,052,244*	-
+ Military Commercial Joint Stock Bank - Nam Hai Phong Branch	*1,814,074,211*	-	*1,814,074,211*	-
+ Vietnam Technological and Commercial Joint Stock Bank - Hai Phong Branch	*4,148,408,759*	-	-	-
+ Others	*873,631,322*	-	*857,715,275*	-
- Receivables from VAT related to financial leasing activities	16,096,520,367	-	14,846,125,264	-
+ Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank For Industry And Trade	*3,550,710,107*	-	*4,059,388,394*	-
+ Vietnam International Leasing Company Limited	*4,271,085,370*	-	*2,989,513,761*	-
+ Vietcombank Financial Leasing Co., Ltd	*8,274,724,890*	-	*7,637,677,157*	-
+ Chailease International Leasing Co., Ltd	-	-	*159,545,952*	-
- Materials sent for processing	13,758,405,938	-	14,022,750,641	-
+ AMECC GT Joint Stock Company	*13,758,405,938*	-	*14,022,750,641*	-
- Other receivables	3,142,481,696	-	3,280,982,081	-
	128,309,378,378	**-**	**57,648,856,267**	**-**
b) Long-term				
- Deposits and collateral	32,211,172,036	-	25,068,924,036	-
+ Vietnam International Leasing Company Limited	*23,178,687,000*	-	*17,437,383,000*	-
+ Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank For Industry And Trade	*5,404,537,280*	-	*4,943,593,280*	-
+ Others	*3,627,947,756*	-	*2,687,947,756*	-
	32,211,172,036	**-**	**25,068,924,036**	**-**

c) In which: Other receivables from related parties

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
- AMECC GT Joint Stock Company	13,758,405,938	-	14,022,750,641	-
- Sankyu. Inc	169,122,530	-	165,517,952	-
- AMECC Trading Joint Stock Company	99,049,128	-	98,869,128	-
- Global Module Center Joint Stock Company	-	-	4,740,000	-
- Mrs. Dang Thi Ngoc Minh	60,000,000	-	-	-
- Mr. Duong Xuan Thai	54,990,331	-	16,514,781	-
	14,141,567,927	**-**	**14,308,392,502**	**-**

10. DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
- ***Trade receivables***				
+ *Petroleum Mechanical Executing & Essembly JSC (PVC-ME)*	*8,421,218,254*	-	*8,421,218,254*	-
+ *Lang Son Cement Joint Stock Company*	*6,981,936,919*	-	*6,981,936,919*	-
+ *Northern Maritime Mechanical Joint Stock Company*	*2,060,708,879*	*2,060,708,879*	*3,680,708,879*	*3,680,708,879*
+ *HAMON Vietnam Company Limited*	*11,267,777,447*	-	*11,267,777,447*	-
+ *Mechanization Electrification Construction Corporation - Joint Stock Company*	*4,911,802,500*	-	*4,911,802,500*	-
+ *Khin Maung Nyunt Steel Products & Galvanizing Co.,Ltd*	*6,133,376,500*	-	*6,133,376,500*	-
+ *389 Group Joint Stock Company - Ha Noi Branch*	*18,414,511,908*	-	*18,414,511,908*	-
+ *MCI CO.,LTD*	-	-	*8,251,524,637*	-
+ *Others*	*9,346,956,852*	-	*13,221,884,934*	*1,162,478,425*
	67,538,289,259	**2,060,708,879**	**81,284,741,978**	**4,843,187,304**

11. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Raw materials and supplies	1,007,462,675,900	-	440,636,140,426	-
- Tools and instruments	9,376,991,135	-	3,280,750,778	-
- Work in progress expenses (*)	978,027,088,701	-	686,171,597,418	-
	1,994,866,755,736	**-**	**1,130,088,488,622**	**-**

(*) The balance as at 30 June 2026 mainly comprises costs incurred in relation to the provision of construction, fabrication and installation services for projects for customers.

12. LONG-TERM ASSETS IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Investment project to build factories in zone 2 (1)	18,101,135,644	-	18,001,035,144	-
- The 2025 investment project for the construction of the factory to manufacture integrated equipment - S200 (2)	52,038,757,907	-	45,214,585,671	-
- The investment project for upgrading GMC (3)	52,017,797,346	-	20,090,891,735	-
- Others	1,653,703,961	-	1,079,350,000	-
	123,811,394,858	**-**	**84,385,862,550**	**-**

(1) Project name: Investment project to build factories in zone 2
- Construction location: An Lao Commune, Hai Phong;
- Construction purpose: Construction of additional factory, upgrading office building, internal road system, water supply and drainage, electricity, purchase of machinery and equipment, etc.;
- Investment capital source: Own capital and loan capital;
- Total investment: VND 225 billion;
- Start date and expected completion date: From January 2022, expected to be completed in the 4th quarter of 2026;
- Project status as at 30 June 2026: Completed and increased assets for buildings A5, A6, A7; remaining items are still being implemented.

(2) Project Name: Investment Project for the Construction of the Integrated Equipment Manufacturing Factory in 2025 - S200
- Construction Location: An Quang Commune, Hai Phong City;
- Construction purpose: To prepare infrastructure and machinery equipment to meet the growing production demands and support the company's development;
- Investment capital source: Own capital;
- Start Date: Commenced at 14 January 2025;
- Expected completion date: 4th quarter of 2026;
- Project Status as at 30 June 2026: Ongoing, with several items still being implemented on the company's premises.

(3) Project Name: Investment Project for Upgrading GMC
- Construction Location: Lot KB2-01, Non-Tariff Area and Nam Dinh Vu Industrial Zone (Zone 1), Dinh Vu – Cat Hai Economic Zone, Dong Hai Ward, Hai Phong City;
- Construction purpose: To prepare infrastructure and machinery equipment to meet the production needs of the company at GMC;
- Total investment: VND 56 billion;
- Investment capital source: Own capital;
- Estimated Completion Date: 4th quarter of 2026;
- Project Status as at 30 June 2026: Ongoing, with several items still being implemented on the company's premises.

13. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Other fixed assets	Total
	VND	VND	VND	VND	VND	**VND**
Historical cost						
Beginning balance	393,905,789,329	171,863,524,341	46,708,673,835	21,470,510,746	55,082,935,935	689,031,434,186
- Purchase in the period	2,038,200,000	13,878,023,037	1,240,370,371	1,041,377,437	197,800,000	18,395,770,845
- Increase due to report conversion	-	-	-	-	8,319,803	8,319,803
- Liquidation, disposal	-	(7,735,944,444)	-	-	-	(7,735,944,444)
Ending balance	**395,943,989,329**	**178,005,602,934**	**47,949,044,206**	**22,511,888,183**	**55,289,055,738**	**699,699,580,390**
Accumulated depreciation						
Beginning balance	113,369,272,090	139,323,071,397	29,703,634,420	7,856,513,041	13,943,060,409	304,195,551,357
- Depreciation in the period	12,511,883,672	5,074,054,834	1,679,808,299	1,492,053,447	3,023,989,962	23,781,790,214
- Increase due to report conversion	-	-	-	-	1,337,778	1,337,778
- Liquidation, disposal	-	(76,242,795)	-	-	-	(76,242,795)
Ending balance	**125,881,155,762**	**144,320,883,436**	**31,383,442,719**	**9,348,566,488**	**16,968,388,149**	**327,902,436,554**
Net carrying amount						
Beginning balance	280,536,517,239	32,540,452,944	17,005,039,415	13,613,997,705	41,139,875,526	384,835,882,829
Ending balance	**270,062,833,567**	**33,684,719,498**	**16,565,601,487**	**13,163,321,695**	**38,320,667,589**	**371,797,143,836**

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 76,195,498,218.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 125,561,980,251.
- As at 30 June 2026 and 31 December 2025, the Company had no individual tangible fixed assets whose historical cost accounted for 10% or more of the total historical cost of tangible fixed assets.

14. FIXED ASSETS UNDER FINANCE LEASES

	Machinery, equipment	Vehicles, transportation equipment	Total
	VND	VND	VND
Historical cost			
Beginning balance	497,501,270,026	5,673,056,733	503,174,326,759
- Finance lease in the period	54,495,836,944	15,287,222,222	69,783,059,166
Ending balance	**551,997,106,970**	**20,960,278,955**	**572,957,385,925**
Accumulated depreciation			
Beginning balance	126,100,179,055	2,514,074,533	128,614,253,588
- Depreciation in the period	11,380,084,276	11,213,327,454	22,593,411,730
Ending balance	**137,480,263,331**	**13,727,401,987**	**151,207,665,318**
Net carrying amount			
Beginning balance	371,401,090,971	3,158,982,200	374,560,073,171
Ending balance	**414,516,843,639**	**7,232,876,968**	**421,749,720,607**

- Details of assets held under finance leases at the end of the period are as follows:

Assets name	Historical cost	Accumulated depreciation	Net carrying amount
	VND	VND	VND
800-ton crawler crane, ZCC9800W	74,489,813,553	13,808,204,343	60,681,609,210
Others	498,467,572,372	137,399,460,975	361,068,111,397
	572,957,385,925	**151,207,665,318**	**421,749,720,607**

15. INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	44,042,972,877	7,617,942,542	51,660,915,419
- Purchase in the period	-	255,000,000	255,000,000
Ending balance	**44,042,972,877**	**7,872,942,542**	**51,915,915,419**
Accumulated amortization			
Beginning balance	15,874,821,564	2,959,529,934	18,834,351,498
- Amortization in the period	480,326,292	359,488,572	839,814,864
Ending balance	**16,355,147,856**	**3,319,018,506**	**19,674,166,362**
Net carrying amount			
Beginning balance	28,168,151,313	4,658,412,608	32,826,563,921
Ending balance	**27,687,825,021**	**4,553,924,036**	**32,241,749,057**

- Carrying amount of intangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 1,592,973,577.
- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 421,800,000.

(*) The value of land use rights comprises two land plots with areas of 89,083.9 m² and 55,126.83 m², respectively, located in An Quang Commune, Hai Phong City, which are currently being used for the construction of the Lisemco 2 Complete Equipment Manufacturing Plant.

16. DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
a) Short-term		
- Tools and supplies issued for use	161,302,400	393,110,231
- Periodic repair and maintenance costs of property, plant and equipment	1,854,070,411	8,610,770,445
- Others	532,969,038	647,382,100
	2,548,341,849	**9,651,262,776**
b) Long-term		
- Tools and supplies issued for use	4,915,397,626	3,217,113,357
	4,915,397,626	**3,217,113,357**

17. SHORT -TERM OTHER ASSETS

	Ending balance	Beginning balance
	VND	VND
Cash equivalents	**5,004,226,882**	**9,063,337,216**
Other		
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	400,000,000	400,000,000
- Ho Chi Minh City Development Joint Stock Commercial Bank	4,604,226,882	4,503,354,045
- Military Commercial Joint Stock Bank	-	4,159,983,171
	5,004,226,882	**9,063,337,216**

As at 30 June 2026, cash equivalents amounting to VND 5,004,226,882 were pledged as collateral for short-term bank borrowings (Details as Note No. 18).

18. BORROWINGS AND FINANCE LEASE LIABILITIES

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
- Short-term debts	1,090,943,201,376	1,737,769,946,580	949,839,900,788	1,878,873,247,168
- Current portion of long-term debts	34,447,620,000	1,394,160,000	606,300,000	35,235,480,000
- Current portion of long-term finance lease liabilities	77,966,826,000	48,841,802,626	42,245,803,757	84,562,824,869
	1,203,357,647,376	**1,788,005,909,206**	**992,692,004,545**	**1,998,671,552,037**
b) Long-term borrowings				
- Long-term debts	322,313,346,142	5,000,000,000	1,934,452,050	325,378,894,092
Long-term loan principal	*334,942,628,924*	*5,000,000,000*	*3,236,100,000*	*336,706,528,924*
Loan arrangement fees	*(12,629,282,782)*	*-*	*(1,301,647,950)*	*(11,327,634,832)*
- Long-term finance lease liabilities	183,470,858,967	63,466,583,354	42,245,803,757	204,691,638,564
	505,784,205,109	**68,466,583,354**	**44,180,255,807**	**530,070,532,656**
Amount due for settlement within 12 months	(112,414,446,000)	(50,235,962,626)	(42,852,103,757)	(119,798,304,869)
Amount due for settlement after 12 months	**393,369,759,109**			**410,272,227,787**

Detailed information on Short-term borrowings:

	Currency / Contract No.	Interest Rate	Maturity / Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
						VND	VND
Others							
Ho Chi Minh City Development Joint Stock Commercial Bank - Hai Phong Branch	Contract No. 10859/23MB/HĐTD (VND)	Floating	From 15/07/2026 to 17/10/2026	Supplement working capital, payment guarantee, open LC	Factory, machinery and equipment, future assets, debt collection rights from the Company's sales contracts, inventories	47,008,065,491	4,466,031,273
An Binh Commercial Joint Stock Bank - Hai Phong Branch	Contract No. 146/23/TD/BB/075 (VND)	Floating	From 06/08/2026 to 17/08/2026	Supplement working capital, payment guarantee, open LC	Means of transport, valuable papers, AMS shares of some major shareholders, debt collection rights from the Company's sales contracts	21,426,170,355	21,430,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Hai Phong Branch (1)	Contract No. 30/2024-HĐCVHM/NHCT162-CK (VND and USD)	Floating	From 20/07/2026 to 14/06/2027	Supplement working capital, payment guarantee, open LC	Real estate and shares of some major shareholders, debt collection rights from the Company's sales contracts, deposit contracts	549,493,678,327	585,846,680,152
Military Commercial Joint Stock Bank - Nam Hai Phong Branch (2)	Contract No. 206023.24.253.1614561.TD (VND and USD)	Floating	From 10/08/2026 to 12/03/2027	Supplement working capital, payment guarantee, open LC	Debt collection rights from the Company's sales contracts, inventories	145,678,685,732	165,544,911,118

	Currency / Contract No.	Interest Rate	Maturity / Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Hai Phong Branch (3)	Contract No. 14583890/2024/HDTL (VND and USD)	Floating	From 06/07/2026 to 07/04/2027	Supplement working capital, payment guarantee, open LC	Land use rights, deposit contracts and debt collection rights from the Company's sales contracts, deposit contracts	168,642,222,453	139,294,379,294
Tien Phong Commercial Joint Stock Bank	Contract No. 65/2024/HDTD/VTY (VND)	Floating	From 15/01/2026 to 05/05/2026	Supplement working capital, payment guarantee, open LC	Debt collection rights from sales contracts, real estate of some major shareholders	-	19,974,632,755
Vietnam Technological and Commercial Joint Stock Bank - Hai Phong Branch (4)	Contract No. HPG20231124327/HDTD (VND)	Floating	From 20/07/2026 to 29/03/2027	Supplement working capital, payment guarantee, open LC	Inventory, AMS shares of some major shareholders and debt claims from the Company's sales contracts	546,681,219,601	46,163,515,383
Woori Bank Viet Nam Limited - Vinh Phuc Branch	Contract No. VN124017283-003/WBVN304 (VND)	Floating	From 18/07/2026 to 02/02/2027	Supplement working capital for business production activities	Deposit contracts	294,861,000,000	100,000,000,000
Vietnam Prosperity Joint-Stock Commercial Bank (5)	Contract No. BCLC-6751-01 (VND, USD and EUR)	Floating	From 29/07/2026 to 25/03/2027	Supplement working capital for business production activities	Rights to receivables under the Company's sales contracts and deposit agreements	96,709,917,568	-
Others (6)	According to the debt agreements (VND and USD)	Floating	12 months	Supplement capital	Unsecured	8,372,287,641	8,223,051,401
						1,878,873,247,168	**1,090,943,201,376**

The balance of short-term loans in foreign currencies is as follows:

	Currency	Ending balance		Beginning balance	
		original currency	convert to VND	original currency	convert to VND
(1) Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Hai Phong Branch	USD	4,099,041.82	107,427,688,019	1,668,448.01	44,008,653,160
(2) Military Commercial Joint Stock Bank - Nam Hai Phong Branch	USD	318,930.00	8,358,517,440	318,930.00	8,347,992,750
(3) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Hai Phong Branch	USD	1,265,434.01	33,164,494,534	43,150.27	1,138,174,672
(4) Vietnam Technological and Commercial Joint Stock Bank - Hai Phong Branch	USD	5,236,885.61	137,248,298,067	-	-
(5) Vietnam Prosperity Joint Stock Commercial Bank	USD	2,612,478.80	68,467,844,390	-	-
(5) Vietnam Prosperity Joint Stock Commercial Bank	EUR	182,925.13	5,505,863,488	-	-
(6) Others	USD	300,377.28	7,872,287,641	300,377.28	7,923,051,401

Detailed information on Long-term borrowings:

	Currency / Contract No.	Interest Rate	Maturity / Date due	Loan purpose	Guarantee	Ending balance	Beginning balance
						VND	VND
Others							
Orient Commercial Joint Stock Bank	According to each debt agreement (VND).	9.8%	05/07/2028	Improve production and business capacity	998 kW rooftop solar power system	1,986,128,924	2,592,428,924
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Hai Phong Branch	14583890/2026/HDCTD (VND)	8.3%	20/01/2031	To offset costs incurred for investment in automobiles	Land use rights, car	4,499,600,000	-
Union Bank of Taiwan	(USD)	Floating	19/11/2030	Supplement capital	Unsecured	318,893,165,168	319,720,917,218
- Long-term loan principal						*330,220,800,000*	*332,350,200,000*
- Loan arrangement fees						*(11,327,634,832)*	*(12,629,282,782)*
						325,378,894,092	**322,313,346,142**
Amount due for settlement within 12 months						(35,235,480,000)	(34,447,620,000)
Amount due for settlement after 12 months						**290,143,414,092**	**287,865,726,142**

The balance of long-term loans in foreign currencies is as follows:

	Ending balance		Beginning balance	
	USD	convert to VND	USD	convert to VND
Union Bank of Taiwan	12,600,000.00	330,220,800,000	12,600,000.00	332,350,200,000

Detailed information on finance lease liabilities:

	Finance lease contract	Asset	Maturity	Interest	Ending balance	Beginning balance
					VND	VND
Others						
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank For Industry And Trade	According to each debt agreement (VND)	Machinery, equipment, vehicles	60 months	Floating	49,221,877,650	53,728,105,488
Vietnam International Leasing Company Limited	According to each debt agreement (VND)	Machinery, equipment, vehicles	36 months	5.97% - 6.40%	60,324,550,528	44,076,385,829
Vietcombank Financial Leasing Co., Ltd	According to each debt agreement (VND)	Machinery, equipment, vehicles	36 - 60 months	Floating	95,145,210,386	85,666,367,650
					204,691,638,564	**183,470,858,967**
Amount due for settlement within 12 months					(84,562,824,869)	(77,966,826,000)
Amount due for settlement after 12 months					**120,128,813,695**	**105,504,032,967**

19. SHORT - TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	***10,225,055,478***	***33,868,959,814***
- Global Module Center Joint Stock Company	6,137,829,295	354,904,438
- AMECC GT Joint Stock Company	4,037,226,183	33,464,055,376
- GKM Vietnam Co., Ltd	50,000,000	50,000,000
Other parties	***211,661,856,596***	***269,567,227,295***
- Petro Vietnam Marine Shipyard Joint Stock Company (PVSHIPYARD) (*)	50,541,569,579	50,541,569,579
- Delta Viet Nam Joint Stock Company	-	35,512,638,047
- Thong Nhat Industrial Trading Company Limited	28,483,244,580	31,747,248
- Other counterparties	132,637,042,437	183,481,272,421
	221,886,912,074	**303,436,187,109**

(*) Of which, the balance payable under the judgment No. 1658/VIVC of the Vietnam International Arbitration Center dated 19 October 2022 is VND 15,015,885,044 (including principal, late interest and arbitration fees) - details see Note No. 41.

Overdue unpaid payables		
- Petro Vietnam Marine Shipyard Joint Stock Company (PVSHIPYARD)	50,541,569,579	50,541,569,579
	50,541,569,579	**50,541,569,579**

20. SHORT -TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Related parties	***15,339,443,273***	***13,843,501,673***
- Myanma Shipyards - AMECC Joint Venture Company Limited	13,843,501,673	13,843,501,673
- V.I.S.C International Shipping Joint Stock Company	1,495,941,600	-
Other parties	***871,385,212,359***	***873,677,137,221***
- Vietnam Airlines Engineering Company Limited	75,065,907,540	75,065,907,540
- BHI Co., Ltd	236,941,912,097	426,623,489,653
- Samsung Engineering Co., Ltd	292,443,218,069	120,893,031,923
- Vogt Power International (VPI)	95,095,140,827	98,338,360,543
- Other prepayments from customers	171,839,033,826	152,756,347,562
	886,724,655,632	**887,520,638,894**

21. DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning balance
	VND	VND
Dividend and profit payables	2,250,852,576	2,250,852,576
	2,250,852,576	**2,250,852,576**

All of the above dividends and profit payables have been committed by the Company for payment but remain unpaid after the due date because the shareholders have not yet come to the Company to collect them.

22. SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND
Value-added tax	11,360,509,265	15,041,882,082	20,962,709,891	24,032,240	5,463,713,696
Export, import duties	12,404,040	11,452,267	63,039,307	39,183,000	-
Corporate income tax	32,296,322,386	15,506,369,532	11,640,538,498	-	36,162,153,420
Personal income tax	440,427,865	2,303,212,267	894,367,523	-	1,849,272,609
Land tax and land rental	-	2,342,404,584	-	-	2,342,404,584
Other taxes	-	1,779,582,110	1,779,582,110	-	-
Fees, charges and other payables	1,512,301,688	1,351,754,065	2,864,055,753	-	-
	45,621,965,244	**38,336,656,907**	**38,204,293,082**	**63,215,240**	**45,817,544,309**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Consolidated Financial Statements could be changed at a later date upon final determination by the tax authorities.

23.SHORT - TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
Provision for construction costs of projects	46,342,928,177	79,085,302,517
	46,342,928,177	**79,085,302,517**

24. OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term payables		
- Trade union fees	970,964,049	473,418,953
- Social insurance	11,179,263,066	11,284,944,613
- Health insurance	24,751,816	-
- Unemployment insurance	4,176,544	304,455
- Other payables	4,919,866,974	5,951,805,330
	17,099,022,449	**17,710,473,351**
b) Long-term payables		
Related parties		
- Other payables	73,358,968,505	78,858,968,505
Advance payment for implementation of investment cooperation contract from Mr. Nguyen Van Nghia (*)	*69,303,412,954*	*74,803,412,954*
Interest payables to Mr. Nguyen Van Nghia	*4,055,555,551*	*4,055,555,551*
	73,358,968,505	**78,858,968,505**
c) Overdue unpaid payables		
- Social Security Office of Hai Phong	10,601,633,968	10,628,940,891
	10,601,633,968	**10,628,940,891**

(*) Mr. Nguyen Van Nghia's advance payment to the Company to implement the Investment Cooperation Contract No. 0121/HDCN-AMECC dated 15 May 2021. According to the contract, AMECC agrees to transfer to Mr. Nguyen Van Nghia:
(1) 68,099 shares with a value of USD 6,809,900 equivalent to VND 155,423,944,405, accounting for 6.8% of the total shares of Myanma Shipyards - AMECC Joint Venture Company Limited.
(2) Work in progress expenses of the project "Construction and supply of equipment - Steel structure factory project (MSDA-002) Myanmar" corresponding to a value of VND 43,668,975,104.
The total transfer value is VND 199,092,919,509.
Mr. Nguyen Van Nghia agrees to contribute the above transfer value to AMECC to invest capital in Myanma Shipyards - AMECC Joint Venture Company Limited.
Currently, due to the civil war situation in Myanmar, this contract has not been implemented.

25. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Foreign exchange differences	Development and investment funds	Retained earnings	**Total**
	VND	VND	VND	VND	VND	**VND**
Beginning balance of previous year	**600,000,000,000**	**(3,255,000,000)**	**1,770,328,776**	**154,611,356,684**	**56,215,883,044**	**809,342,568,504**
Profit for previous period	-	-	-	-	25,432,836,019	25,432,836,019
Appropriation to the Development Investment Fund	-	-	-	37,230,381,334	(37,230,381,334)	-
Increase due to report conversion	-	-	362,062,603	-	-	362,062,603
Ending balance of previous period	**600,000,000,000**	**(3,255,000,000)**	**2,132,391,379**	**191,841,738,018**	**44,418,337,729**	**835,137,467,126**
Beginning balance of current year	**600,000,000,000**	**(3,255,000,000)**	**2,146,643,513**	**191,841,738,018**	**71,511,497,840**	**862,244,879,371**
Profit for this period	-	-	-	-	57,687,821,745	57,687,821,745
Appropriation to the Development Investment Fund (*)	-	-	-	36,898,739,749	(36,898,739,749)	-
Increase due to report conversion	-	-	302,684,121	-	-	302,684,121
Ending balance of this period	**600,000,000,000**	**(3,255,000,000)**	**2,449,327,634**	**228,740,477,767**	**92,300,579,836**	**920,235,385,237**

(*) The appropriation of the Development Investment Fund was made in accordance with Resolution No. 01/2026/NQ-ĐHĐCĐ-2026 dated 20 May 2026 of the General Meeting of Shareholders. Under the same Resolution, the General Meeting of Shareholders also approved the payment of dividends to shareholders at the rate of 3% of the charter capital (equivalent to VND 18 billion). The dividend payment will be made in the forthcoming period.

b) Details of contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	%	VND	%
Mr. Nguyen Van Tho	114,546,140,000	19.09	114,546,140,000	19.09
Mr. Nguyen Van Nghia	103,920,000,000	17.32	103,920,000,000	17.32
Sankyu. Inc	210,300,000,000	35.05	210,300,000,000	35.05
Other shareholders	171,233,860,000	28.54	171,233,860,000	28.54
	600,000,000,000	**100**	**600,000,000,000**	**100**

c) Capital transactions with owners and distribution of dividends and profits

	Current period	Previous period
	VND	VND
Contributed capital		
- *Contributed capital at the beginning of the year*	*600,000,000,000*	*600,000,000,000*
- *Contributed capital at the end of the period*	***600,000,000,000***	***600,000,000,000***

d) Shares

	Ending balance	Beginning balance
Quantity of authorized shares for issuance	60,000,000	60,000,000
Quantity of issued shares	60,000,000	60,000,000
- *Common shares*	*60,000,000*	*60,000,000*
Quantity of outstanding shares in circulation	60,000,000	60,000,000
- *Common shares*	*60,000,000*	*60,000,000*
Par value per share:	10,000	10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
- Development and investment funds	228,740,477,767	191,841,738,018
	228,740,477,767	**191,841,738,018**

26. EXCHANGE DIFFERENCES

	Current period	Previous period
	VND	VND
Beginning balance	2,146,643,513	1,770,328,776
Increase	302,684,121	376,314,737
- Due to translation of the Financial Statements from foreign currency to VND	*302,684,121*	*376,314,737*
Ending balance	**2,449,327,634**	**2,146,643,513**

27. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Assets leased out under operating leases

The company leased land in An Quang commune, Hai Phong city, for the purpose of constructing the Lisemco integrated equipment factory from 2009 to 2058. The leased land area is 144,210.73 m2. According to the lease contract, the company must pay annual land rent until the contract expires, in accordance with current state regulations.

b) Foreign currencies

	Ending balance	Beginning balance
- USD	8,214,172.00	12,643,712.05
- EUR	59.90	58.82
- Kyats	135,085.00	135,085.00

c) Doubtful debts written-off

	Ending balance	Beginning balance
	VND	VND
- Marubeni-Itochu Steel Pte Ltd	1,065,205,869	1,065,205,869
- Saudi Arabian Oil Company	1,341,380,957	1,341,380,957
- MCI CO.,LTD	8,251,524,637	-
- Other items	4,918,675,857	4,918,675,857
	15,576,787,320	**7,325,262,683**

28. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from sales of products and goods	682,346,764,035	721,027,774,024
Revenue from manufacturing and installation contracts	929,345,820,795	893,177,993,929
	1,611,692,584,830	**1,614,205,767,953**
In which: Revenue from sales of goods and provision of services to related parties	**32,685,105,912**	**42,176,045,478**

(Detailed in Note 44)

29. COST OF GOODS SOLD AND PROVISION OF SERVICES

	Current period	Previous period
	VND	VND
Cost of products and goods sold	658,477,495,069	700,305,388,938
Cost of manufacturing and installation contracts	771,933,500,178	787,144,534,726
	1,430,410,995,247	**1,487,449,923,664**
In which: Purchases from related parties	**180,256,394,934**	**127,858,519,503**

(Detailed in Note 44)

30. FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Interest income from deposits and loans	5,042,481,198	3,434,177,531
Dividends or profits received in cash or non-cash assets	346,000,000	-
Foreign exchange gains arising in the period	10,280,093,089	6,605,563,711
Foreign exchange gains from revaluation of balances at the end of the period	7,041,174,258	-
Other financial income	6,086,394	-
	22,715,834,939	**10,039,741,242**
In which: Financial income from related parties	**346,000,000**	**-**
(Detailed in Note 44)		

31. FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Borrowing costs	68,551,735,910	42,915,481,603
Foreign exchange losses arising in the period	3,032,320,598	713,608,946
Foreign exchange losses from revaluation of balances at the end of the period	-	4,845,250,473
Other financial expenses	739,242	-
	71,584,795,750	**48,474,341,022**

32. SELLING EXPENSES

	Current period	Previous period
	VND	VND
Transportation and handling costs	9,740,068,447	12,206,442,789
Warehousing and storage costs	-	402,444,800
Expenses of outsourcing services	1,501,758,297	321,309,727
	11,241,826,744	**12,930,197,316**

33. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	2,872,545,047	2,493,481,222
Labor expenses	30,820,002,753	24,849,093,123
Depreciation expenses	4,330,106,755	1,775,732,466
Taxes, fees and charges	2,425,019,549	2,402,818,061
Expenses of outsourcing services	7,395,336,869	4,287,537,285
Other expenses in cash	1,641,744,669	1,268,760,664
Other decreases in general and administrative expenses	(2,712,449,657)	(1,906,376,308)
- *Reversal of provisions*	*(2,712,449,657)*	*(1,906,376,308)*
	46,772,305,985	**35,171,046,513**

34. OTHER INCOME

	Current period	Previous period
	VND	VND
Liquidation, disposal of fixed assets	88,342,795	-
Debt settlement	207,716,818	8,523,866,440
Other income	1,321,959,955	284,160,129
	1,618,019,568	**8,808,026,569**

35. OTHER EXPENSES

	Current period	Previous period
	VND	VND
Expenses from liquidation, disposal of fixed assets	-	17,864,115
Debt settlement	1,157,326,830	4,918,944,940
Depreciation expenses not serving production and business	561,951,904	-
Fines	1,621,431,448	5,433,450,514
Other expenses	2,490,148,379	741,467,481
	5,830,858,561	**11,111,727,050**

36. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Current corporate income tax expense in parent company	15,506,369,532	8,839,561,364
Current corporate income tax expense in subsidiary	-	-
Total current corporate income tax expense	**15,506,369,532**	**8,839,561,364**

37. DEFERRED INCOME TAX

a) Deferred income tax assets

	Ending balance	Beginning balance
	VND	VND
- Corporate income tax rate used to determine deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	13,237,824,880	11,073,115,415
Deferred income tax assets	**13,237,824,880**	**11,073,115,415**

b) Deferred corporate income tax expense

	Current period	Previous period
	VND	VND
Deferred CIT expense relating to taxable temporary difference	(2,164,709,465)	4,471,151,310
Total deferred corporate income tax expense	**(2,164,709,465)**	**4,471,151,310**

Deferred corporate income tax assets and deferred corporate income tax expenses are estimated based on:

The portion of borrowing costs that is non-deductible in accordance with the provisions of Decree No. 132/2020/ND-CP dated 5 November 2020 of the Government, as amended and supplemented by Decree No. 20/2025/ND-CP dated 10 February 2025, which is carried forward to subsequent tax periods when determining the total deductible borrowing costs, where the total borrowing costs incurred and deductible in the subsequent tax period are lower than the prescribed threshold.

The period for carrying forward non-deductible borrowing costs shall be continuous and shall not exceed five years from the year following the year in which the non-deductible borrowing costs arise.

The actual amount of borrowing costs carried forward to subsequent years for tax purposes will depend on the tax authorities' inspection and approval and may differ from the amounts presented in the separate financial statements. Borrowing costs exceeding 30% of EBITDA in accordance with Decree No. 132/2020/ND-CP dated 5 November 2020 of the Government, as amended and supplemented by Decree No. 20/2025/ND-CP dated 10 February 2025, are estimated to be available for offset against the Company's future taxable income as follows:

The year in which non-deductible loan interest costs arise	Inspection status of tax authorities	Loan interest costs exceeding 30% of EBITDA which are non-deductible in the following years	Non-deductible loan interest costs that have been used	Non-deductible loan interest costs will be carried forward to the next tax years
		VND	VND	VND
2021	Inspected	-	-	-
2022	Inspected	3,154,386,143	-	3,154,386,143
2023	Inspected	27,204,128,232	-	27,204,128,232
2024	Inspected	24,707,356,673	-	24,707,356,673
2025	Non-inspection	299,706,026	-	299,706,026
2026	Non-inspection	10,823,547,324	-	10,823,547,324

38. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the company are calculated as follows:

	Current period	Previous period
	VND	VND
Net profit after tax	57,687,821,745	25,432,836,019
Profit distributed to common shares	57,687,821,745	25,432,836,019
Average number of outstanding common shares in circulation in the period	60,000,000	60,000,000
Basic earnings per share	**961**	**424**

The Company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Interim Consolidated Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

39. BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	637,987,044,398	402,748,293,679
Labor expenses	272,855,706,592	140,829,982,766
Depreciation expenses	46,653,064,904	37,271,968,858
Expenses of outsourcing services	125,225,379,667	125,188,598,464
Other expenses in cash	27,484,605,973	7,352,233,074
	1,110,205,801,534	**713,391,076,841**

40. FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: exchange rates and interest rates.

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment,...

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	247,123,036,863	-	-	247,123,036,863
Trade and other receivables	465,742,601,289	32,211,172,036	-	497,953,773,325
Loans	172,470,498,265	44,199,568,708	-	216,670,066,973
	885,336,136,417	**76,410,740,744**	**-**	**961,746,877,161**
As at 01/01/2026				
Cash and cash equivalents	382,038,335,367	-	-	382,038,335,367
Trade and other receivables	726,162,251,249	25,068,924,036	-	751,231,175,285
Loans	137,639,196,096	-	-	137,639,196,096
	1,245,839,782,712	**25,068,924,036**	**-**	**1,270,908,706,748**

Liquidity risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	1,998,671,552,037	410,272,227,787	-	2,408,943,779,824
Trade and other payables	241,236,787,099	73,358,968,505	-	314,595,755,604
Accrued expenses	46,342,928,177	-	-	46,342,928,177
	2,286,251,267,313	**483,631,196,292**	**-**	**2,769,882,463,605**
As at 01/01/2026				
Borrowings and debts	1,203,357,647,376	393,369,759,109	-	1,596,727,406,485
Trade and other payables	323,397,513,036	78,858,968,505	-	402,256,481,541
Accrued expenses	79,085,302,517	-	-	79,085,302,517
	1,605,840,462,929	**472,228,727,614**	**-**	**2,078,069,190,543**

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

41. OTHER INFORMATION

Pursuant to Resolution No. 01/NQ/2017/ĐHCĐ-AMECC of the Annual General Meeting of Shareholders dated 2 April 2017, the General Meeting of Shareholders approved the plan and investment arrangement for overseas investment in Myanmar in the form of capital contribution to Amecc – Myanmar Shipyard Joint Venture Company, with a total investment amount of USD 42.073 million, which was subsequently provisionally adjusted to USD 26.31 million pursuant to Document No. 50BS/PABS-AMECC dated 25 March 2019 issued by the General Director and submitted to the Company's Board of Directors. As at 30 June 2026, the capital contribution committed by the Company amounted to VND 444.12 billion. As at the date of preparation of these interim consolidated financial statements, the operations of the Joint Venture have been temporarily suspended due to the political instability in Myanmar. The Company's Board of Management is committed to continuing its participation in the Joint Venture's operations once the political situation in Myanmar becomes stable again.

On 19 October 2022, the Company received an arbitral award from the Vietnam International Arbitration Centre regarding the dispute with PetroVietnam Manpower Supply and Services Joint Stock Company ("PVMS") in relation to the delayed payment of obligations under the site lease and logistics service agreements for construction activities entered into in 2019 and 2020. Under the arbitral award, the Company was required to pay PVMS outstanding liabilities and related late payment interest amounting to VND 14.57 billion and arbitration fees of VND 444.2 million. The Company has recognized these obligations in its financial statements. However, on 8 May 2023, AMECC filed a lawsuit against PVMS with the People's Court of Vung Tau City concerning a dispute arising during the process of offsetting the land lease liabilities between the two parties. AMECC had not settled the outstanding liabilities, while PVMS had unlawfully taken possession of AMECC's workshops and prevented AMECC from relocating since 16 December 2021. Such possession was deemed unlawful and resulted in the Company being unable to use the workshops for its production and business plans, causing losses to the Company. Accordingly, the Company is claiming compensation from PVMS for the related damages, estimated at VND 5 billion. On 12 May 2023, AMECC requested the Court to issue a notice and requested the competent authority responsible for enforcement of the arbitral award to temporarily suspend the enforcement thereof. Currently, the lawsuit is being handled by the People's Court of Area 11 of Ho Chi Minh City, and AMECC is awaiting the Court's judgment.

42. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Consolidated Financial Statements.

43. SEGMENT REPORTING

Under business fields:

	Construction, manufacturing, and installation activities	Commercial activities	**Grand total**
	VND	VND	**VND**
Net revenue from sales to external customers	929,345,820,795	682,346,764,035	1,611,692,584,830
Profit from business activities	**157,412,320,617**	**23,869,268,966**	**181,281,589,583**
The total cost of acquisition of fixed assets	**18,650,770,845**	**-**	**18,650,770,845**
Segment assets	4,328,144,501,544	328,879,631,267	4,657,024,132,811
Total assets	**4,346,795,272,389**	**328,879,631,267**	**4,657,024,132,811**
Segment liabilities	3,435,787,220,007	301,001,527,567	3,736,788,747,574
Total liabilities	**3,435,787,220,007**	**301,001,527,567**	**3,736,788,747,574**

The Company does not prepare geographical segment reports as its operations are primarily conducted within the territory of Vietnam

44. TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	**Relation**
AMECC Trading Joint Stock Company	Associated company
Global Module Center Joint Stock Company	Associated company
AMECC GT Joint Stock Company	Other investment company
Myanma Shipyards - AMECC Joint Venture Company Limited	Other investment company
V.I.S.C International Shipping Joint Stock Company	The Company has a member of the Board of Directors who is the legal representative
Vietnam GKM Company Limited	The Company has the spouse of a member of the Board of Directors who is the legal representative
Sankyu .Inc	Major shareholder
The members of the Board of Directors, the Board of Management, the Board of Supervisors	

In addition to the information with related parties presented in the above Notes, during the period, the Company has the transactions with related parties as follows:

	Relation	Current period	Previous period
		VND	VND
Revenue from sales of goods and provision of services		**32,685,105,912**	**42,176,045,478**
- AMECC Trading Joint Stock Company	Associated company	29,666,306,700	39,115,000,818
- AMECC GT Joint Stock Company	Other investment company	3,018,799,212	3,061,044,660
Purchases of goods and services		**180,256,394,934**	**127,858,519,503**
- AMECC Trading Joint Stock Company	Associated company	41,639,861,510	63,724,764,797
- AMECC GT Joint Stock Company	Other investment company	102,564,683,974	64,133,754,706
- Vietnam GKM Company Limited	The Company has	317,777,776	-
- Global Module Center Joint Stock Company	Associated company	35,734,071,674	-
Financial income		**346,000,000**	-
- AMECC GT Joint Stock Company	Other investment company	346,000,000	-

Key management personnel compensation:

	Title	Current period	Previous period
		VND	VND
- Mr. Nguyen Van Nghia	Chairman	60,000,000	60,000,000
- Mr. Nguyen Van Tho	General Director and Board Member	676,600,499	474,366,577
- Mr. Nguyen Dang Minh	Board Member	42,000,000	7,000,000
- Mr. Dinh Ngoc Thang	Board Member	42,000,000	42,000,000
- Mr. Kimiyasu Matsuo	Board Member	312,754,000	306,460,000
- Mr. Nguyen Son	Board Member (Relieved of duty on 20 May 2026)	35,000,000	42,000,000

	Title	Current period	Previous period
		VND	VND
- Mr. Duong Xuan Thai	Member of the Board of Directors - concurrently Vice General Director (Vice General Director: Appointed on 20 April 2026; Member of the Board of Directors: Appointed on 20 May 2026)	304,134,153	-
- Mrs. Dang Thi Ngoc Minh	Head of Supervisors Board (Appointed on 22 January 2026)	152,454,058	13,990,000
- Mrs. Pham Minh Hieu	Member of Supervisors Board (Relieved from the position of Head of the Board of Supervisors on 22 January 2026)	172,147,500	177,826,924
- Mr. Dang Van Dat	Vice General Director (appointed on 20 April 2026)	274,846,154	-

In addition to the above related parties transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

45. COMPARATIVE FIGURES

The comparative figures in the Financial Statements are presented as corresponding figures. According to this method, the comparative information of the previous period is presented regarding the consolidated financial position, consolidated operating results and consolidated cash flow of the Company during the previous period.

The comparative figures in the Interim Consolidated Statement of Financial Position and related notes are those of the Consolidated Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Consolidated Statement of Income, Interim Consolidated Statement of Cash flows, and related notes is that of the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies retrospective adjustments in accordance with Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial Statements presentation requirements under Circular No. 99/2025/TT-BTC. Details are presented in Appendix No.01.

M.S.D.N: 0200786983 CÔNG TY CỔ PHẦN CƠ KHÍ XÂY DỰNG AMECC THÀNH PHỐ HẢI PHÒNG

Tran Trung Hoa	**Nguyen Huu Phong**	**Nguyen Van Tho**
Preparer	Chief Accountant	Legal Representative
		Approved, 29 August 2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Consolidated Financial Statements for the fiscal year ended 31 December 2025

Code		Items	Amount
110	**I.**	**Cash and cash equivalents**	**430,907,716,918**
112	2.	Cash equivalents	9,663,337,216
150	**V.**	**Other short-term assets**	**67,595,803,156**
155	3.	Other short-term assets	-
200	**B.**	**NON-CURRENT ASSETS**	**1,178,567,546,283**
260	**VI.**	**Other long-term assets**	**26,919,511,554**
261	1.	Long-term prepaid expenses	15,846,396,139
270		**TOTAL ASSETS**	**3,911,256,308,558**
300	**C.**	**LIABILITIES**	**3,049,011,429,187**
319	7.	Other short-term payables	19,961,325,927
330	**II.**	**Non-current liabilities**	**484,858,010,396**
338	2.	Long-term borrowings and finance lease liabilities	405,999,041,891
410	**I.**	**OWNER'S EQUITY**	**862,244,879,371**
440		**TOTAL CAPITAL**	**3,911,256,308,558**

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025

Code		Items	Amount	Change
110	**I.**	**Cash and cash equivalents**	**421,844,379,702**	**Restatement**
112	2.	Cash equivalents	600,000,000	Restatement
160	**V.**	**Other short-term assets**	**76,659,140,372**	**Restatement, code change**
165	4.	Other current assets	9,063,337,216	Restatement, code change
200	**B.**	**NON-CURRENT ASSETS**	**1,165,938,263,501**	**Restatement**
270	**V.**	**Other long-term assets**	**14,290,228,772**	**Restatement, code change**
271	1.	Long-term deferred expenses	3,217,113,357	Restatement, code change
280		**TOTAL ASSETS**	**3,898,627,025,776**	**Restatement**
300	**C.**	**LIABILITIES**	**3,036,382,146,405**	**Restatement**
313	3.	Dividend and profit payables	2,250,852,576	New item
320	7.	Other short-term payables	17,710,473,351	Restatement, code change
330	**II.**	**Non-current liabilities**	**472,228,727,614**	**Restatement**
339	2.	Long-term borrowings and finance lease liabilities	393,369,759,109	Restatement, code change
				Remove the line item
440		**TOTAL CAPITAL**	**3,898,627,025,776**	**Restatement**

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025

Code	Items		Amount VND
B) INTERIM CONSOLIDATED INCOME STATEMENT			
21	6.	Financial income	10,039,741,242
22	7.	Financial expense	48,474,341,022
23		*In which: Interest expense*	*42,915,481,603*
C) INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS			
		CASH FLOWS FROM OPERATING ACTIVITIES	
05	-	Gains /losses from investment activities	(4,243,561,910)
06	-	Interest expense	42,915,481,603
12	-	Increase /decrease in prepaid expenses	(1,410,444,979)
14	-	Interest paid	(42,915,481,603)

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025

Code	Items		Amount VND	Change
B) INTERIM CONSOLIDATED STATEMENT OF INCOME				
22	6.	Financial income	10,039,741,242	Code change
23	7.	Financial expense	48,474,341,022	Code change
24		*In which: Interest expense*	*42,915,481,603*	*Code change*
C) INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS				
		CASH FLOWS FROM OPERATING ACTIVITIES		
05	-	Gains/losses from investment and financial	(4,243,561,910)	Rename
06	-	Interest expense	42,915,481,603	Rename
12	-	Increase/decrease in deferred expenses	(1,410,444,979)	Rename
14	-	Interest paid	(42,915,481,603)	Rename