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SONG DA 3 JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE ACCOUNTING PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Song Da 3 Joint Stock Company (hereinafter referred to as “the Company”) presents this report together with the Company’s interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

The members of the Board of Management and the Board of General Directors of the Company who held office for the accounting period from 01 January 2026 to 30 June 2026 and up to the date of this report as follows:

Board of Management

Mr. Nguyen Tien Truong	Chairman
Mr. Pham Xuan Toan	Member
Mr. Kim Thanh Nam	Member
Mr. Pham Van Tang	Member
Mr. Truong Quoc Hung	Member

Board of Supervisors

Mr. Nguyen Viet Luong	Head of the Board of Supervisors
Mr. Pham Duy Huan	Member
Mr. Vu Thanh Tung	Member

Board of General Directors and Chief Accountant

Mr. Pham Xuan Toan	General Director
Mr. Bui Van Ha	Deputy General Director
Mr. Phi Dinh Manh	Deputy General Director
Mr. Nguyen Van Hinh	Chief Accountant

THE AUDITOR

The accompanying interim consolidated financial statements have been reviewed by UHY Auditing and Consulting Company Limited.

THE BOARD OF GENERAL DIRECTORS’ STATEMENT OF RESPONSIBILITY

The Board of General Directors of the Company is responsible for preparing the interim consolidated financial statements which give a true and fair view of the Company’s financial position as at 30 June 2025, as well as its interim consolidated results of operations and its interim consolidated cash flows for the accounting period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and related legal regulations on preparation and presentation of the interim consolidated financial statements. In preparing these interim consolidated financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements; and
- Prepare the interim consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern;
- Design and implement an effective system of internal control to ensure the fair preparation and presentation of the interim consolidated financial statements and to mitigate the risks of material misstatement due to fraud or error.

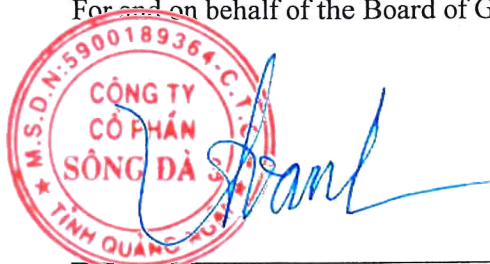
STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONT'D)

BOARD OF GENERAL DIRECTORS' STATEMENT OF RESPONSIBILITY (CONT'D)

The Board of General Directors confirms that the Company has complied with the above requirements in preparing and presenting these interim consolidated financial statements.

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

For and on behalf of the Board of General Directors,



Pham Xuan Toan

General Director

Quang Ngai, 27 August 2026

No: 990/2026/UHY-BCSX

**REPORT ON REVIEW OF
INTERIM FINANCIAL INFORMATION**
*On the interim consolidated financial statements of Song Da 3 Joint Stock Company
For the accounting period from 01 January 2026 to 30 June 2026*

**To: The Shareholders
The Board of Management and Board of General Directors
Song Da 3 Joint Stock Company**

We have reviewed the accompanying interim consolidated financial statements of Song Da 3 Joint Stock Company (hereinafter referred to as the "Company") which were prepared on 27 August 2026, as set out on page 06 to 41, including: the interim consolidated statement of financial position as at 30 June 2026, the interim consolidated income statement and interim consolidated cash flow statement for the accounting period from 01 January 2026 to 30 June 2026 and the notes to the interim consolidated financial statements.

The Board of General Directors' responsibility

The Board of General Directors of the Company is responsible for preparing and presenting the interim consolidated financial statements to give in a true and fair view in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the interim consolidated financial statements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatements, whether due to fraud or error.

The Auditors' 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 the Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures 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.

INDEPENDENT AUDITORS' REPORT (CONT'D)

Conclusion of the Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements for the accounting period as at 30 June 2026 do not give a true and fair view, in all material respects, of the interim financial position of th Song Da 3 Joint Stock Company as at 30 June 2026 and the interim results of its operations and its cash flows for the accounting period from 01 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the interim consolidated financial statements.

Emphasis of matter

We draw the reader's attention to Note 33.2 of the interim consolidated financial statements as at 30 June 2026, which discloses that the Company's current liabilities exceeded its current assets by VND 165,454,439,505. This information indicates the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. In 2026, the Company continues its normal business operations and receives substantial, stable dividend income from its subsidiary; furthermore, the Company is in the process of restructuring its bank loans. Accordingly, the Company's interim consolidated financial statements for the accounting period ended 30 June 2026 have been prepared on a going concern basis.

Our conclusion is not modified in respect of this matter.



Nguyen Minh Long

Deputy General Director

Auditor's Practicing Certificate No. 0666-2023-112-1

For and on behalf of

UHY AUDITING AND CONSULTING COMPANY LIMITED

Hanoi, 27 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Note	Closing balance VND	Opening balance VND
CURRENT ASSETS	100		368,796,950,989	353,110,981,060
Cash and cash equivalents	110	4	64,632,256,974	39,671,710,589
Cash	111		64,632,256,974	39,671,710,589
Current receivables	130		147,730,363,271	164,209,774,044
Short-term trade receivables	131	9	86,657,600,050	98,667,957,071
Short-term advances to suppliers	132	10	22,990,300,386	27,361,195,066
Other short-term receivables	135	11	89,232,810,193	82,438,727,387
Provision for doubtful short-term receivables	136	12	(51,150,347,358)	(44,258,105,480)
Inventories	140	14	154,489,263,940	148,651,605,945
Inventories	141		154,489,263,940	148,651,605,945
Other current assets	160		1,945,066,804	577,890,482
Short-term prepaid expenses	161	5	158,882,496	324,587,196
Deductible value-added tax	162		1,772,330,617	239,449,595
Tax and other receivables from the State budget	163	17	13,853,691	13,853,691
NON-CURRENT ASSETS	200		590,950,190,941	607,296,323,337
Long-term receivables	210		2,254,959,045	2,254,959,045
Other long-term receivables	215	11	2,254,959,045	2,254,959,045
Fixed assets	220		536,454,693,220	550,481,383,813
Tangible fixed assets	221	13	536,454,693,220	550,481,383,813
- Cost	222		870,305,226,591	867,944,498,409
- Accumulated depreciation	223		(333,850,533,371)	(317,463,114,596)
Intangible fixed assets	227	7	-	-
- Cost	228		526,750,000	526,750,000
- Accumulated amortization	229		(526,750,000)	(526,750,000)
Long-term assets in progress	250		20,453,062,454	12,952,812,194
Construction in progress	252	6	20,453,062,454	12,952,812,194
Long-term financial investments	260	8	4,765,248,000	4,831,616,000
Investments in other entities	263		4,900,000,000	4,900,000,000
Provision for impairment of long-term investments	264		(1,134,752,000)	(1,068,384,000)
Long-term held-to-maturity investments	265		1,000,000,000	1,000,000,000
Other non-current assets	270		27,022,228,222	36,775,552,285
Long-term prepaid expenses	271	5	21,885,119,749	31,803,667,753
Deferred income tax assets	272		365,363,058	377,656,772
Long-term spare parts, equipment and supplies	273		4,771,745,415	4,594,227,760
TOTAL ASSETS	280		959,747,141,930	960,407,304,397

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

EQUITY AND LIABILITIES	Code	Note	Closing balance VND	Opening balance VND
LIABILITIES	300		902,119,932,240	913,926,275,685
Current liabilities	310		534,251,390,494	511,937,733,939
Short-term trade payables	311	15	87,745,506,336	94,704,270,167
Short-term advances from customers	312	16	195,323,660	195,323,660
Dividends and profits payable	313		5,195,092,207	5,019,805,407
Short-term tax and other payables to the State budget	314	17	5,992,535,552	10,353,535,901
Payables to employees	315		1,838,404,206	2,198,605,309
Short-term accrued expenses	316	19	268,354,894,939	263,299,936,296
Other short-term payables	320	20	9,132,179,705	14,361,003,310
Short-term loan and finance lease liabilities	321	18	155,795,469,567	121,795,469,567
Bonus and welfare fund	323		1,984,322	9,784,322
Non-current liabilities	330		367,868,541,746	401,988,541,746
Other long-term payables	338	20	-	120,000,000
Long-term loan and finance lease liabilities	339	18	367,868,541,746	401,868,541,746
EQUITY	400	21	57,627,209,690	46,481,028,712
- Ordinary shares with voting rights	411		159,993,560,000	159,993,560,000
- Preference shares	411a		159,993,560,000	159,993,560,000
Share premium	412		100,029,499,600	100,029,499,600
Development investment fund	418		39,499,693,212	39,499,693,212
Retained earnings	420		(245,147,948,397)	(256,174,824,624)
- Retained earnings at the end of the prior period	420a		(256,174,824,624)	(280,924,821,306)
- Retained earnings for the current	420b		11,026,876,227	24,749,996,682
Non-controlling interests	429		3,252,405,275	3,133,100,524
TOTAL EQUITY AND LIABILITIES	440		959,747,141,930	960,407,304,397

Approved, 27 August 2026

Preparer



Pham Hong Trung

Chief Accountant



Nguyen Van Hinh

General Director



Pham Xuan Toan

INTERIM CONSOLIDATED INCOME STATEMENT
For the accounting period from 01 January 2026 to 30 June 2026

Items	Code	Note	Current period	Prior period
			VND	VND
Revenue from sales of goods and rendering of services	01	23	81,430,225,988	97,725,881,183
Revenue deductions	02		1,029,956,045	-
Net revenue from sales of goods and rendering of services	10		80,400,269,943	97,725,881,183
Cost of goods sold and services rendered	11	24	31,931,438,431	43,036,480,680
Gross profit from sales of goods and rendering of services	20		48,468,831,512	54,689,400,503
Gain/(loss) on disposal of investment property	21		-	-
Financial income	22	25	42,784,229	16,419,627
Financial expenses	23	26	17,151,747,655	26,740,459,824
<i>In which: Borrowing costs</i>	24		17,085,379,655	26,607,723,824
Selling expenses	25		-	-
General and administrative expenses	26	27	16,531,935,289	11,255,290,712
Share of profit or loss of joint ventures and associates	27		-	-
Net profit from operating activities	30		14,827,932,797	16,710,069,594
Other income	31		979,200	2,377,302
Other expenses	32		1,704,309,462	5,163,790,631
Other profit/(loss)	40		(1,703,330,262)	(5,161,413,329)
Profit before tax	50		13,124,602,535	11,548,656,265
Current corporate income tax expense	51	29	1,790,841,042	1,719,099,514
Deferred corporate income tax expense	52		12,293,715	12,293,715
Profit after tax	60		11,321,467,778	9,817,263,036
Profit after tax attributable to equity holders of the parent	61		11,026,876,227	9,495,788,415
Profit after tax attributable to non-controlling interests	62		294,591,551	321,474,621
Basic earnings per share	70	30	689	594
Diluted earnings per share	71	31	689	594

Approved, 27 August 2026

Preparer

Chief Accountant

General Director



Pham Hong Trung



Nguyen Van Hinh




Pham Xuan Toan

INTERIM CONSOLIDATED CASH FLOW STATEMENT
(Applying indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

Items	Code	Note	Current period VND	Prior period VND
Cash flows from operating activities				
Profit before tax	01		13,124,602,535	11,548,656,265
Adjustments for				
Depreciation and amortisation	02		16,387,418,775	25,465,220,879
Provisions	03		6,958,609,878	132,736,000
Borrowing costs	06		17,085,379,655	26,607,723,824
Operating profit before changes in working capital	08		53,556,010,843	63,754,336,968
Increase, decrease in receivables	09		8,054,287,873	1,016,997,532
Increase, decrease in inventories	10		(6,015,175,650)	(724,876,583)
Increase, decrease in payables (excluding interest and corporate income tax)	11		(20,818,882,144)	(3,822,552,569)
Increase, decrease in prepaid expenses	12		10,084,252,704	2,482,656,063
Borrowing costs paid	14		(5,620,432,626)	(8,843,252,845)
Corporate income tax paid	15		(4,410,736,173)	(2,288,201,648)
Other operating cash outflows	17		(7,800,000)	(438,521,636)
Net cash flows from operating activities	20		34,821,524,827	51,136,585,282
Cash flows from investing activities				
Cash payments for acquisition of fixed assets and other long-term assets	21		(9,860,978,442)	-
Net cash flows from investing activities	30		(9,860,978,442)	-
Cash flows from financing activities				
Cash receipts from borrowings	33		-	207,351,057
Cash repayments of borrowings	34		-	(26,500,000,000)
Dividends and profits paid to owners	36		-	(265,399,200)
Net cash flows from financing activities	40		-	(26,558,048,143)
Net cash flows during the period	50		24,960,546,385	24,578,537,139
Opening balance of cash and cash equivalents	60	4	39,671,710,589	26,493,898,846
Closing balance of cash and cash equivalents	70	4	64,632,256,974	51,072,435,985

Preparer



Pham Hong Trung

Chief Accountant



Nguyen Van Hinh

Approved, 27 August 2026

General Director



Pham Xuan Toan

1. COMPANY OVERVIEW

OWNERSHIP STRUCTURE

Song Da 3 Joint Stock Company (hereinafter referred to as the "Company") is a joint stock enterprise converted from Song Da 3 Company under Song Da Corporation pursuant to Decision No. 2372/QĐ-BXD dated 26 December 2005 issued by the Minister of Construction. The Company operates under Enterprise Registration Certificate No. 590018964, initially registered on 27 May 2005 and amended for the 13th time on 16 July 2025, issued by the Business Registration Office of the Department of Finance of Quang Ngai Province.

The Company's head office is located at No. 94 Vo Nguyen Giap Street, Group 4, Mang Den Commune, Quang Ngai Province, Vietnam.

The actual contributed charter capital according to the Business Registration Certificate of the Company as of 30 June 2026 is VND 159,993,560,000 divided into 15,999,356 shares with a par value of VND 10,000/share. In which, Song Da Corporation contributed VND 81,596,715,600, accounting for 51%, other shareholders contributed VND 78,396,844,400, accounting for 49%.

The Company's shares have been traded on the Unlisted Public Company Market (UPCoM) since 25 December 2006, under the ticker symbol SD3.

BUSINESS SECTORS

The Company's business activities are investment, construction, and operation of small and medium-sized wind power plants, hydropower plants, and solar power plants.

The Company's primary activity during the period was construction and installation.

NORMAL PRODUCTION AND BUSINESS CYCLE

The operating cycle for the Company's construction and installation activities is determined based on the construction duration of each individual project.

COMPANY STRUCTURE

The list of subsidiaries and associates consolidated is as follows:

Company Name	Address	Ownership percentage	Voting rights percentage	Main business activities
Song Da 3 - Dak Lo Hydro Power Joint Stock Company	No. 94 Vo Nguyen Giap Street, Group 4, Mang Den Commune, Quang Ngai Province	98.97%	98.97%	Production and sale of commercial electricity

List of indirectly controlled subsidiaries:

Company Name	Address	Ownership percentage	Voting rights percentage	Main business activities
Ngoc Tem Hydro Power Company Limited	No. 94 Vo Nguyen Giap Street, Group 4, Mang Den Commune, Quang Ngai Province	98.97%	98.97%	Production, transmission, and distribution electricity

List of affiliated units without legal entity status and operating under dependent accounting:

Company Name	Address
Song Da 3.06 Branch	No. 105 Pham Van Dong Street, Thong Nhat Ward, Gia Lai Province, Vietnam
Song Da 3.07 Branch (*)	No. 105 Pham Van Dong Street, Thong Nhat Ward, Gia Lai Province, Vietnam
Song Da 3.02 Branch (*)	No. 105 Pham Van Dong Street, Thong Nhat Ward, Gia Lai Province, Vietnam
Board of Management of Pleikrong Hydropower Project (*)	Sa Binh Commune, Quang Ngai Province
Hanoi Branch of Song Da 3 Joint Stock Company (*)	No. 18/165, Cau Giay Street, Cau Giay Ward, Hanoi, Vietnam

(*) These branches have ceased operations since previous years.

STATEMENT OF COMPARABILITY OF INFORMATION ON THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The comparative figures in the interim consolidated statement of financial position and the corresponding notes are from the audited consolidated financial statements for the financial year ended 31 December 2025 of the Company. The comparative figures in the interim consolidated income statement, the interim consolidated cash flow statement and the corresponding notes are from the reviewed consolidated financial statements for the accounting period of six months ended 30 June 2025.

As presented in Note 2, from 01 January 2026, the Group has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Vietnamese Corporate Accounting System and Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC on the preparation and presentation of consolidated financial statements. Accordingly, the Company updated certain accounting policies relating to the classification and recognition of financial investments, the recognition of revenue and expenses, the accounting treatment of Exchange differences, and the presentation of the consolidated financial statements. The changes in accounting policies are implemented to reflect more appropriately the nature of economic transactions and events, and do not significantly affect the Company's consolidated financial position, consolidated results of operations and consolidated cash flows as at and for accounting period from 01 January 2026 to 30 June 2026.

The Company has presented and reclassified certain corresponding line items in the interim consolidated financial statements. Accordingly, the comparative figures presented in the interim consolidated financial statements as at 30 June 2026 are comparable with the corresponding figures of the prior period.

EMPLOYEE

The total number of employees of the Company as at 30 June 2026 was 89 employees (as at 31 December 2025 was 90 employees).

2. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

The Company applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance, providing guidance on the Corporate Accounting System; Circular No. 202/2014/TT-BTC dated 22 December 2014 issued by the Minister of Finance, providing guidance on the preparation and presentation of consolidated financial statements; Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC; circulars issued by the Ministry of Finance, providing guidance on the

implementation of Vietnamese Accounting Standards; and other relevant legal regulations relating to the preparation and presentation of the interim consolidated financial statements. The accompanying interim consolidated financial statements are not intended to reflect the financial position, its results of operations, and its cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND REGULATIONS

The Board of General Directors ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 202/2014/TT-BTC dated 22 December 2014; Circular No. 43/2026/TT-BTC amending and supplementing certain articles of Circular No. 202/2014/TT-BTC, the guidance circulars for the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance, and relevant legal regulations on the preparation and presentation of consolidated financial statements.

FINANCIAL YEAR

The financial year of the Company begins on 01 January and ends on 31 December of the calendar year. These interim consolidated financial statements was prepared for the accounting period from 01 January 2026 to 30 June 2026.

ACCOUNTING CURRENCY

The functional currency used for accounting and for the preparation of these interim consolidated financial statements is the Vietnamese Dong (VND).

3. SIGNIFICANT ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS

The significant accounting policies adopted by the Company in the preparation of these interim consolidated financial statements are as follows:

BASIS AND PURPOSE OF PREPARATION OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Basis for preparing consolidated interim financial statements

Scope of consolidation and control

The consolidated financial statements comprise the financial statements of the Company and the financial statements of the entities controlled by the Company (subsidiaries).

The Company is deemed to have control over an investee when the Company has the power to govern the financial and operating policies of that investee so as to obtain economic benefits from its activities. Control is normally presumed to exist when the Company holds more than half of the voting rights of an investee. In assessing control, the Company also considers the existence and effectiveness of potential voting rights that are currently exercisable or convertible.

Reporting period and accounting policies applied

The financial statements of subsidiaries are prepared for the same reporting period as the Company's consolidated financial statements using accounting policies consistent with those adopted by the Company.

Where necessary, adjustments are made to the financial statements of subsidiaries to align their accounting policies with those adopted by the Company.

Commencement and cessation of consolidation

Subsidiaries are fully consolidated from the date the Company obtains control and continue to be consolidated until the date control ceases.

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the date control is obtained until the date control ceases.

Elimination of internal transactions

All intra-group transactions and balances, including unrealised profits or losses arising from transactions among Group entities, are eliminated in preparing the interim consolidated financial statements.

Changes in the ownership interest in subsidiaries

Transactions that change the Company's ownership interest in a subsidiary without resulting in a loss of control are accounted for as equity transactions. The difference between the change in the Company's interest in the subsidiary's net assets and the consideration paid or received is recognised in retained earnings within equity.

For transactions that change the Company's ownership interest in a subsidiary resulting in a loss of control, the difference between the consideration received or paid and the carrying amount of the related interest in the subsidiary's net assets is recognised in the consolidated income statement. Any retained interest in that former subsidiary is accounted for as a financial investment or under the equity method from the date the Company ceases to control the subsidiary.

Non-controlling interests

Non-controlling interests comprise the value of non-controlling interests at the date of the initial business combination and the non-controlling interests' share of changes in equity since the date of the business combination.

Losses incurred by a subsidiary must be allocated in proportion to the non-controlling interests' ownership share, even if the loss exceeds the non-controlling interests' share of the subsidiary's net assets.

ACCOUNTING ESTIMATES

The preparation of the interim consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenue and expenses during the accounting period. Actual results could differ from those estimates.

FOREIGN CURRENCIES

Transactions in foreign currencies are converted at the exchange rate on the transaction date. Monetary items denominated in foreign currencies at the end of the accounting period are revalued using the exchange rate on that date.

Exchange rate differences arising during the period from foreign currency transactions are recognized in financial income or financial expenses. Exchange rate differences from the revaluation of monetary items denominated in foreign currency at the end of the accounting period, after offsetting increases and decreases, are recorded in financial income or financial expenses.

The exchange rates used to translate foreign currency transactions are the actual exchange rates prevailing at the transaction dates. The actual exchange rates applicable to foreign currency transactions are determined as follows:

- For foreign currency purchase and sale transactions (spot contracts, forward contracts, futures contracts, option contracts and swap contracts): the exchange rate specified in the foreign currency purchase and sale contract entered into between the Company and the bank;
- Where the contract does not specify the settlement exchange rate: the actual exchange rate at the transaction date is the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions.

The exchange rate used for the retranslation of monetary items denominated in foreign currencies at the accounting period date is the average transfer buying and selling exchange rate of the commercial bank with which the Company regularly conducts transactions at the end of the accounting period. For balances of demand deposits denominated in foreign currencies, the Company retranslates all monetary items denominated in foreign currencies using the average transfer buying and selling exchange rate of the commercial bank where the foreign currency deposit accounts are maintained. The Company does not retranslate part or all of foreign currency denominated receivables for which a provision for doubtful debts has been recognised.

CASH AND CASH EQUIVALENTS

Cash includes cash at hand, non-term bank deposits and demand deposits.

FINANCIAL INVESTMENTS

Investment in equity instruments of other entities

Investments in equity instruments of other entities include equity investments where the Company does not have control, joint control or significant influence over the investees.

Investments in equity instruments of other entities are initially recognised at cost, including the purchase price or capital contribution together with transaction costs directly attributable to the acquisition of the investments. Dividends and profits earned before the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits earned after the acquisition are recognised as income. Dividends received in the form of shares are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

Provision for impairment of investments in equity instruments of other entities is recognized at the time of preparing the interim consolidated financial statements if there is a decline in the value of investments compared to the original cost. The Company set aside a provision as follows:

- For an investment in listed shares or an investment with a reliably determined fair value, the provision is based on the market value of the shares.
- For investments whose fair value cannot be determined reliably as at the reporting date, the provision is recognised based on the loss incurred by the investee, at an amount equal to the difference between the total actual contributed capital of all investors in the investee and its net assets, multiplied by the Company's ownership percentage of the total actual contributed capital of all investors in the investee.

Increases or decreases in the provision for impairment of investments in equity instruments of other entities at the closing date of the interim consolidated financial statements are recognized as financial expenses.

RECEIVABLES

Accounts receivable are tracked in detail by principal repayment period, remaining repayment period at the reporting date, in the original currency, and by individual debtor; are presented at carrying amount less provisions for doubtful debts.

The classification of receivables is made according to the following principles:

- Trade receivables represent commercial receivables arising from sales transactions between the Company and buyers that are independent customers.
- Other receivables reflect non-commercial receivables that are unrelated to sales transactions.

Provision for doubtful debts is made for overdue receivables according to the terms of the economic contract, the contractual commitment, and debt agreements that remain uncollectible despite multiple demands. Overdue receivables are determined based on the principal repayment schedule stated in the initial sale contract, regardless of any extension agreed upon by the parties. This also applies to receivables that have not yet become due if the debtor is bankrupt, undergoing dissolution, disappearance, or fleeing, and being reversed when the debt is collected.

Increases or decreases in the balance of the provision for doubtful debts that need to be set aside at the reporting date of the interim consolidated financial statements are recognised as general and administrative expenses

INVENTORIES

Inventories are measured at the lower of cost or net realizable value.

The cost of inventories is determined as follows:

- Raw materials and merchandise: includes purchase costs and other directly attributable costs incurred to bring the inventory to its current location and condition.
- Work in progress: includes only the cost of main raw materials, direct labor, and related general production costs arising during the construction and installation process.

Net realizable values are the estimated selling prices of inventories in an ordinary course of business less the estimated cost of completion and necessary costs to make the sale.

The cost of inventories is determined using the weighted average method. Work in progress is accumulated separately for each construction project that has not been completed or for which revenue has not yet been recognised.

Provision for decline in value of inventories: Provision for decline in value of inventories is established for each inventory item with a decrease in value (when the cost is greater than the net realizable value). Increases and decreases in the provision for decline in value of inventories required to be set up at the closing date of the interim consolidated financial statements are recorded in the cost of goods sold for the period.

As at 30 June 2026, the Company has no inventory requiring provision decline in value.

TANGIBLES FIXED ASSETS

Tangible fixed assets are recorded at historical cost less accumulated depreciation.

The cost of tangible fixed assets includes all expenditures incurred by the Company to bring the asset to its intended working condition. Subsequent expenditures after initial recognition are only capitalized if it is certain that these expenditures will increase the future economic benefits derived from the asset. Any costs that do not meet this criterion are recognized as expenses in the period in which they are incurred.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful life. Tangible fixed assets are classified by asset groups based on similar nature and purpose of use in the Company's business and production activities. The specific depreciation rates are as follows:

<i>Fixed assets</i>	<i>Useful lives (years)</i>
- Plant and buildings	15 - 25
- Machines and equipment	03 - 10
- Vehicles and transmission equipment	05 - 10
- Management equipment	03 - 07
- Other fixed assets	03 - 07

INTANGIBLE FIXED ASSETS

Intangible fixed assets are recorded at historical cost less accumulated amortization.

The cost of intangible fixed assets includes all expenditures incurred by the Company to bring the asset to its intended use. Costs related to intangible fixed assets incurred after initial recognition are recorded as expenses in the period incurred unless these costs are directly associated with a specific intangible fixed asset and increase the economic benefits derived from such assets.

When intangible fixed assets are sold or liquidated, the accumulated costs and amortisations are written off, and any profits and losses incurred as a result of the liquidation are recognized in income or expenses for the period.

The Company's intangible asset include computer software.

Software programs

Costs related to computer software programs that are not part of the related hardware are capitalized. The historical cost of computer software is all the costs that the Company has incurred up to the time the software is put into use. Computer software is amortized on a straight-line basis over 5 years

PREPAID EXPENSES

Prepaid expenses comprise actual costs incurred that relate to the results of production and business activities of several accounting periods. The Company's prepaid expenses include:

Tools and supplies: Tools and supplies that have been put into use are allocated using the straight-line method over a period of 36 months.

PAYABLES AND ACCRUED EXPENSES

Payables and accrued expenses are recognised at the value of the present obligations to settle in the future, arising from transactions for goods purchased or services received. Accrued expenses are recognised based on reasonable and reliable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses, and other payables is made according to the following principles:

- Trade payables: Represent commercial liabilities arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company, including payables between parent company and subsidiaries, joint venture and associate companies;
- Accrued expenses: Represent payables for goods and services received from the seller or provided to the buyer but not yet settled due to the absence of invoices or insufficient accounting documentation, as well as interest expense payable.
- Dividends and profits payable: Represent the dividends and profits payable by the Company to its owners.
- Other payables reflect non-commercial obligations that are unrelated to the purchase, sale, or provision of goods and services.

Payables are tracked in detail by each entity and the payment period.

For construction companies, the accrued expenses to temporarily calculate the cost of the goods sold for projects must comply with the following principles:

The company only accrues costs in advance to temporarily calculate the cost of goods sold for projects or items that have been completed and are determined to have been sold during the period. The costs accrued into the cost of goods sold are those that are included in the investment and construction budget but do not yet have sufficient documentation to certify the quantity. The amount of accrued costs is temporarily calculated to ensure it corresponds to the standard cost of goods sold based on the total budgeted costs of the project or item determined to have been sold.

BORROWING AND FINANCE LEASE OBLIGATIONS

Borrowing and finance lease obligations are recognized based on receipts, bank documents, loan agreements, and finance lease contracts.

BORROWING COSTS

Borrowing costs include interest expenses and other costs incurred directly in connection with borrowings.

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except where they are capitalized in accordance with the Accounting Standard "Borrowing Costs." Accordingly, borrowing costs directly attributable to the acquisition, construction, or production of assets that require a substantial period of time to get ready for their intended use or sale are capitalized into the cost of such assets until the assets are ready for use or sale. Any income earned from the temporary investment of specific borrowings is deducted from the cost of the related asset. For specific borrowings used to construct fixed assets or investment properties, interest costs are capitalized even when the construction period is less than 12 months.

OWNER'S EQUITY

Owner's equity

Owner's contributed capital is recognized based on the actual amounts contributed by the shareholders.

Share premium

Share premium is recognised as the difference between the issuance price and the par value of shares in initial public offerings, additional issuances, the difference between the re-issuance price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuances and the re-issuance of treasury shares are deducted from share premium.

PROFIT DISTRIBUTION

Profit after corporate income tax is distributed to shareholders after the deduction of reserves in accordance with the Charter of the Company and legal provisions, as approved by the General Meeting of Shareholders.

The distribution of profits to shareholders considers non-monetary items included in undistributed profit after tax that may affect cash flow and the ability to pay dividends, such as gains from the revaluation of assets used for capital contribution or the revaluation of monetary items and other non-monetary financial instruments.

Dividends are recognised as liabilities when they are approved by the General Meeting of Shareholders.

REVENUE RECOGNITION

The Company's revenue comprises revenue from the provision of services and revenue from construction and installation

Revenue from selling products and goods

Revenue from sale of goods and finished products is recognised when all five (5) of the following conditions are satisfied:

- The Company has transferred substantially all the risks and rewards of ownership of the goods or products to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership, or effective control over the goods or products;
- The revenue can be measured reliably. Where contracts provide buyers with the right to return purchased goods or products subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the buyer no longer has the right to return the goods or products (except where customers are entitled to return goods in exchange for other goods or services);

- The Company has received or will probably receive economic benefits from the sales transaction; and
- The costs relating to the sales transaction can be measured reliably.

Revenue from construction contract

When the outcome of a contract can be estimated reliably:

- For construction contracts that stipulate that the contractor is paid according to the agreed progress billings, revenue, and costs related to the contract are recorded corresponding to the portion of work completed as determined by the Company at the closing date of the financial statements.
- For construction contracts that stipulate that the contractor is paid according to the value of completed work, revenue and costs related to the contract are recorded corresponding to the portion of work completed as confirmed by the customer and reflected in the issued invoice.

Increases and decreases in construction and installation volume, compensation and other revenues are only recorded as revenue when agreed with the customer.

When the outcome of a construction contract cannot be reliably estimated:

- Revenue is only recognized to the extent of contract costs incurred for which recovery is reasonably certain.
- Contract costs are only recognized as expenses when incurred.

The difference between the total cumulative revenue of a construction contract recorded and the cumulative invoiced amount for payment according to the planned progress of the contract is recognized as either receivable or payable according to the planned progress of the construction contracts.

Financial income

Returns on long-term investments are estimated and the right to receive interest from established Investee Companies are recognized.

Interest from bank deposits is recognised based on periodic bank statements.

Dividends and distributed profits

Dividends and distributed profits are recognized when the Company obtains the right to receive them from its capital contributions. Dividends received in the form of shares are tracked solely by the number of additional shares, and are not recognised at fair value.

EXPENSE RECOGNITION

Cost of goods sold is recognized when the expenses related to the generation of revenue have been incurred and can be measured reliably, in accordance with the matching principle against the corresponding revenue, regardless of the time of payment. Where necessary, expenses directly related to the revenue during the period are estimated and recognized based on reasonable and consistent assumptions. Costs exceeding normal consumption levels are recognized immediately in the cost of sales in accordance with the prudence principle.

Expenses other than cost of goods sold, including selling expenses, general and administrative expenses, and other operating expenses, are recognized in the interim consolidated income statement in the period in which they are incurred, on a matching basis with the related revenue, regardless of the time of payment. These expenses are recognized when there is sufficient evidence of the incurrence of an obligation and they can be measured reliably.

Expenses that do not generate future economic benefits are recognized immediately as expenses in the period in accordance with the prudence principle.

Expenses are classified and presented according to their economic nature in compliance with prevailing accounting standards and regulations.

TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Value-added tax (VAT)

The Company implemented the declaration, calculation of VAT in conformity with guidance of the applicable law.

Corporate income tax

Corporate income tax (if any) represents the sum of the current tax.

Current income tax is the tax amount computed based on taxable income for the period. Taxable income differs from net profit presented in the income statement as it excludes income and expenses that are taxable or deductible in different periods (including carried-forward losses, if any). It also excludes non-taxable income and non-deductible expenses.

Income from other hydropower plants and other activities is subject to corporate income tax at a tax rate of 20%.

The determination of corporate income tax payable by the Company and its subsidiaries is based on current tax regulations. However, these regulations change from time to time, and tax regulations for different types of transactions can be interpreted in different ways. Therefore, the tax amount presented on the interim consolidated financial statements may change when inspected by tax authorities.

Other taxes

Enterprises are required to declare and pay other taxes and fees to local tax authorities in accordance with current tax laws in Vietnam.

RELATED PARTIES

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions.

Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the substance of the relationship takes precedence over its legal form.

4. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
- Cash on hand	4,089,620,555	44,992,536
- Demand deposits	60,542,636,419	39,626,718,053
+ Viet Nam dong deposits	60,489,732,553	39,573,814,187
+ Foreign currency deposits	52,903,866	52,903,866
Total	64,632,256,974	39,671,710,589

5. PREPAID EXPENSES

	Closing balance VND	Opening balance VND
a) Short-term	158,882,496	324,587,196
- Insurance expenses	10,305,162	219,319,277
- Tools and supplies issued for uses	148,577,334	105,267,919
b) Long-term	21,885,119,749	31,803,667,753
- Tools and supplies issued for uses	96,332,705	331,474,309
- Repairs of fixed assets	21,788,787,044	31,472,193,444
Total	22,044,002,245	32,128,254,949

6. LONG-TERM CONSTRUCTION IN PROGRESS

	Closing balance VND	Opening balance VND
Long-term construction in progress	20,453,062,454	12,952,812,194
- Dak Lo Hydropower plant project - Reservoir B subproject	5,496,977,515	5,496,977,515
- Ngoc Tem Hydropower plant project	14,956,084,939	7,455,834,679
Total	20,453,062,454	12,952,812,194

7. INTANGIBLE FIXED ASSETS

	Computer software VND	Total VND
HISTORICAL COST		
Opening balance	526,750,000	526,750,000
Opening balance	526,750,000	526,750,000
ACCUMULATED AMORTISATION		
Opening balance	(526,750,000)	(526,750,000)
Opening balance	(526,750,000)	(526,750,000)
NET CARRYING AMOUNT		
Opening balance	-	-
Opening balance	-	-

- The historical cost of intangible fixed assets that have been fully amortized but still in use as of 30 June 2026 was VND 526,750,000 (as of 01 January 2026 was VND 526,750,000).

8. FINANCIAL INVESTMENTS**8.1 INVESTMENTS IN OTHER ENTITIES**

	Closing balance			Opening balance	
	Historical cost	Recoverable Amount	Provision	Recoverable Amount	Provision
	VND	VND	VND	VND	VND
Investment in other entities	4,900,000,000	3,765,248,000	(1,134,752,000)	4,900,000,000	3,831,616,000
+ Song Da 6 JSC	950,000,000	315,248,000	(634,752,000)	950,000,000	381,616,000
+ Van Phong Investments & Development JSC (*)	3,450,000,000	3,450,000,000	-	3,450,000,000	-
+ Dak Sor 3 Hydropower JSC	500,000,000	-	(500,000,000)	500,000,000	(500,000,000)
Total	4,900,000,000	3,765,248,000	(1,134,752,000)	4,900,000,000	(1,068,384,000)

(*) According to Share Transfer Agreement No. 28/2024/TTCNCP dated 15 March 2024, regarding the transfer of shares in Van Phong Investment and Development Joint Stock Company, the Company has agreed to transfer its shares to Mr. Nguyen Bao Dong at the original investment cost. Therefore, no provision for impairment of this investment has been recognized.

8.2 HELD- TO- MATURITY INVESTMENTS

	Closing balance			Opening balance	
	Historical cost	Recoverable Amount	Provision	Recoverable Amount	Provision
	VND	VND	VND	VND	VND
a) Short-term	-	-	-	-	-
b) Long-term	1,000,000,000	1,000,000,000	-	1,000,000,000	-
+ Bonds at Vietnam Bank for Agriculture and Rural Development - Kon Tum Branch (*)	1,000,000,000	1,000,000,000	-	1,000,000,000	-
Total	1,000,000,000	1,000,000,000	-	1,000,000,000	-

(*) This is the value of 1000 bonds with a 7-year term and a floating interest rate in accordance with regulations.

9. TRADE RECEIVABLES

	Closing balance		Opening balance	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
a) Short-term	86,657,600,050	(24,123,067,286)	98,667,957,071	(21,058,337,466)
<i>Trade receivables from related parties</i>	17,838,086,262	(1,601,044,445)	17,838,086,262	(1,601,044,445)
- Song Da Corporation - JSC	9,076,827,955	-	9,076,827,955	-
- Song Da 10.1 One Member Limited Company	59,052,860	-	59,052,860	-
- Hydropower Project Settlement Committee (*)	3,069,769,980	-	3,069,769,980	-
- Board of Executives of Xekaman 1 Hydropower Project	766,317,750	-	766,317,750	-
- Song Da 4 Joint Stock Company	1,314,302,285	-	1,314,302,285	-
- Hanoi Branch of Song Da 4 Joint Stock Company	807,428,165	-	807,428,165	-
- Song Da 4.09 Branch of Song Da 4 Joint Stock Company	487,849,823	-	487,849,823	-
- Song Da 6 Joint Stock Company	1,599,044,445	(1,599,044,445)	1,599,044,445	(1,599,044,445)
- Song Da 6.03 Branch of Song Da 6 Joint Stock Company	-	-	-	-
- Song Da 9.01 Branch of Song Da 9 Joint Stock Company	152,310,091	-	152,310,091	-
- Song Da 9.03 Branch of Song Da 9 Joint Stock Company	496,196,964	-	496,196,964	-
- Song Da 9.08 Branch of Song Da 9 Joint Stock Company	8,985,944	(2,000,000)	8,985,944	(2,000,000)
<i>Trade receivables from other customers</i>	17,388,362,970	(6,147,941,434)	20,549,812,960	(6,147,941,434)
- Song Da Investment and Trading Joint Stock Company	24,966,647,891	(8,712,256,857)	24,966,647,891	(8,712,256,857)
- Song Da Hoa Binh Investment and Construction Joint Stock Company	15,323,649,099	(7,661,824,550)	15,323,649,099	(4,597,094,730)
- Central Power Corporation	11,140,853,828	-	19,989,760,859	-
- Other customers	17,388,362,970	(6,147,941,434)	20,549,812,960	(6,147,941,434)
b) Long-term	-	-	-	-
Total	86,657,600,050	(24,123,067,286)	98,667,957,071	(21,058,337,466)

(*) The right to collect these receivables has been pledged as security for a medium- to long-term loan from the Bank for Investment and Development of Vietnam - Gia Lai Branch (Note 18).

10. ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	Balance VND	Provision VND	Balance VND	Provision VND
a) Short-term	22,990,300,386	(7,243,559,868)	27,361,195,066	(7,243,559,868)
<i>Advances to related parties</i>	4,306,000,000	-	5,740,063,900	-
- Hydropower Project Settlement Committee	4,306,000,000	-	4,306,000,000	-
- Song Da Consulting JSC	-	-	1,434,063,900	-
<i>Advances to other suppliers</i>	18,684,300,386	(7,243,559,868)	21,621,131,166	(7,243,559,868)
- Thinh Toan Thang Construction Co., Ltd	5,961,011,864	-	5,961,011,864	-
- Phuoc Hoa Production - Trading Co., Ltd	3,903,317,507	(3,903,317,507)	3,903,317,507	(3,903,317,507)
- Trung Thanh Investment, Trade & Construction JSC	1,188,810,909	(1,188,810,909)	1,188,810,909	(1,188,810,909)
- Truong An Private Enterprise	1,174,875,502	(1,174,875,502)	1,174,875,502	(1,174,875,502)
- Other suppliers	6,456,284,604	(976,555,950)	9,393,115,384	(976,555,950)
b) Long-term	-	-	-	-
Total	22,990,300,386	(7,243,559,868)	27,361,195,066	(7,243,559,868)

11. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Balance VND	Provision VND	Balance VND	Provision VND
a) Short-term	89,232,810,193	(19,783,720,204)	82,438,727,387	(15,956,208,146)
<i>Other receivables from other parties</i>	89,232,810,193	(19,783,720,204)	82,438,727,387	(15,956,208,146)
- Interest on bank deposits and loans	159,423,172	-	159,423,172	-
- Advances to employees	52,524,496,717	(5,211,379,375)	48,593,105,932	(1,585,777,523)
- Mortgages, deposits	4,703,400,000	-	2,815,720,000	-
- Branch of Song Da 505 JSC	1,104,358,182	-	1,104,358,182	-
- Investment Construction Trading Co., Ltd (1)	10,050,000,000	(10,050,000,000)	10,050,000,000	(10,050,000,000)
- Other receivables	20,691,132,122	(4,522,340,829)	19,716,120,101	(4,320,430,623)
+ <i>Receivables for construction project</i>	9,068,264,694	(3,932,708,623)	9,068,264,694	(3,932,708,623)
+ <i>Receivables related to employees</i>	1,074,265,530	-	1,012,100,685	-
+ <i>Other receivables</i>	10,548,601,898	(589,632,206)	9,635,754,722	(387,722,000)
b) Long-term	2,254,959,045	-	2,254,959,045	-
- Mortgages, deposits	2,254,959,045	-	2,254,959,045	-
Total	91,487,769,238	(19,783,720,204)	84,693,686,432	(15,956,208,146)

(1) This is an investment in the project of Investment Construction Trading Co., Ltd in Hanoi. However, the project has not yet been implemented, and the Company is still in the process of recovering the invested amount.

12. DOUBTFUL RECEIVABLES

	Historical cost	Recoverable value	Closing balance		Historical cost	Recoverable value	Opening balance	
	VND	VND	Provision	VND			Provision	VND
a) Trade receivables	48,825,221,062	24,702,153,776	(24,123,067,286)		48,825,221,062	27,766,883,596	(21,058,337,466)	
- Song Da 6 JSC	1,599,044,445	-	(1,599,044,445)		1,599,044,445	-	(1,599,044,445)	
- Song Da Investment and Trading JSC	24,966,647,891	16,254,391,034	(8,712,256,857)		24,966,647,891	16,254,391,034	(8,712,256,857)	
- Other customers	22,259,528,726	8,447,762,742	(13,811,765,984)		22,259,528,726	11,512,492,562	(10,747,036,164)	
b) Advances to suppliers	7,243,559,868	-	(7,243,559,868)		7,243,559,868	-	(7,243,559,868)	
- Phuoc Hoa Production - Trading Co., Ltd	3,903,317,507	-	(3,903,317,507)		3,903,317,507	-	(3,903,317,507)	
- Trung Thanh Investment, Trade & Construction JSC	1,188,810,909	-	(1,188,810,909)		1,188,810,909	-	(1,188,810,909)	
- Truong An Private Enterprise	1,174,875,502	-	(1,174,875,502)		1,174,875,502	-	(1,174,875,502)	
- Other suppliers	976,555,950	-	(976,555,950)		976,555,950	-	(976,555,950)	
c) Other receivables	26,382,360,421	6,598,640,217	(19,783,720,204)		18,221,758,569	2,265,550,423	(15,956,208,146)	
- Board of Executives of Pleikrong Hydropower Project	1,229,784,245	-	(1,229,784,245)		1,229,784,245	-	(1,229,784,245)	
- Other customers	25,152,576,176	6,598,640,217	(18,553,935,959)		16,991,974,324	2,265,550,423	(14,726,423,901)	
Total	82,451,141,351	31,300,793,993	(51,150,347,358)		74,290,539,499	30,032,434,019	(44,258,105,480)	

13. TANGIBLE FIXED ASSETS

	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>	<u>VND</u>
	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Other fixed assets	Total
HISTORICAL COST						
Opening balance	638,375,735,392	214,359,189,186	14,233,392,013	936,181,818	40,000,000	867,944,498,409
- Purchases during the period	-	-	2,360,728,182	-	-	2,360,728,182
- Reclassification	-	1,086,326,662	(800,826,662)	(285,500,000)	-	-
Closing balance	<u>638,375,735,392</u>	<u>215,445,515,848</u>	<u>15,793,293,533</u>	<u>650,681,818</u>	<u>40,000,000</u>	<u>870,305,226,591</u>
ACCUMULATED DEPRECIATION						
Opening balance	(202,463,039,170)	(99,839,867,677)	(14,233,392,013)	(886,815,736)	(40,000,000)	(317,463,114,596)
- Depreciation during the period	(11,231,180,753)	(5,067,000,048)	(73,078,702)	(16,159,272)	-	(16,387,418,775)
- Reclassification	-	(1,086,326,662)	800,826,662	285,500,000	-	-
Closing balance	<u>(213,694,219,923)</u>	<u>(105,993,194,387)</u>	<u>(13,505,644,053)</u>	<u>(617,475,008)</u>	<u>(40,000,000)</u>	<u>(333,850,533,371)</u>
NET CARRYING AMOUNT						
Opening balance	435,912,696,222	114,519,321,509	-	49,366,082	-	550,481,383,813
Closing balance	<u>424,681,515,469</u>	<u>109,452,321,461</u>	<u>2,287,649,480</u>	<u>33,206,810</u>	<u>-</u>	<u>536,454,693,220</u>

- The residual value of tangible fixed assets used as mortgage, pledge or loan security as at 30 June 2026 was VND 466,061,353,679 (as at 01 January 2026 was VND 549,546,298,679);

- The historical cost of tangible fixed assets that have been fully depreciated but are still in use as of 30 June 2026 was VND 29,431,544,309 (as at 01 January 2026 was VND 54,167,051,716).

13. TANGIBLE FIXED ASSETS (CONT'D)

* Detailed list of existing and currently used tangible fixed assets during the period:

No. Items	Depreciation commencement date	Historical cost	Accumulated depreciation	Carrying amount
		VND	VND	VND
1 Dak - Lo Hydropower Plant	2016	839,368,367,958	304,779,160,848	534,589,207,110
2 Others		30,936,858,633	29,071,372,523	1,865,486,110
Total		870,305,226,591	333,850,533,371	536,454,693,220

14. INVENTORIES

	Closing balance		Opening balance	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
- Raw materials	2,661,525,433	-	2,812,506,223	-
- Tools and supplies	222,590,636	-	222,880,636	-
- Goods	88,550,000	-	7,000,000	-
- Work in progress	151,516,597,871	-	145,609,219,086	-
Total	154,489,263,940	-	148,651,605,945	-

15. TRADE PAYABLES

	Closing balance VND	Opening balance VND
a) Short-term	87,745,506,336	94,704,270,167
<i>Trade payables to related parties</i>	<i>5,104,582,577</i>	<i>5,604,582,577</i>
- Song Da-Ucrin Consulting Engineering Co., Ltd	92,020,451	392,020,451
- Song Da 2 JSC - Song Da 2.08 Factory	1,643,508,479	1,643,508,479
- Song Da 6.05 Branch - Song Da 6 JSC	1,181,365,401	1,181,365,401
- Branch No. 555 - Song Da 5.05 JSC	955,023,784	955,023,784
- Song Da Construction Experimental Center - Branch of Song Da Consulting JSC	451,556,993	451,556,993
- Song Da Consulting JSC	214,135,945	414,135,945
- Song Da 5.05 JSC	291,977,291	291,977,291
- Branch No. 515 - Song Da 5.05 JSC	242,096,036	242,096,036
- Song Da 6.02 Branch - Song Da 6 JSC	32,898,197	32,898,197
<i>Trade payables to other suppliers</i>	<i>82,640,923,759</i>	<i>89,099,687,590</i>
- Duc Bao Kon Tum Power Construction JSC	-	6,074,055,215
- Da Nang Branch of Viet Y Steel JSC	16,541,232,727	16,541,232,727
- Song Da Yaly Cement JSC	11,775,996,860	11,775,996,860
- Electric Construction Survey Company No. 2	7,402,651,653	-
- Waterway Construction Consultants JSC	-	-
- Other suppliers	46,921,042,519	54,708,402,788
b) Long-term	-	-
Total	87,745,506,336	94,704,270,167

16. ADVANCES FROM CUSTOMERS

	Closing balance VND	Opening balance VND
a) Short-term	195,323,660	195,323,660
<i>Advances from related parties</i>	<i>85,000,000</i>	<i>85,000,000</i>
- Song Da 2.08 Factory - Song Da 2 JSC	85,000,000	85,000,000
<i>Advances from other parties</i>	<i>110,323,660</i>	<i>110,323,660</i>
- Other customers	110,323,660	110,323,660
b) Long-term	-	-
Total	195,323,660	195,323,660

17. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance	Incurred during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
Taxes and other payables to the State Budget				
- Value add tax	1,529,053,557	7,866,144,682	8,595,930,962	799,267,277
- Corporate income tax	4,208,765,552	1,790,841,043	4,410,736,173	1,588,870,422
- Personal income tax	2,460,312,169	116,648,927	749,975,674	1,826,985,422
- Natural resource tax	1,794,538,889	7,118,575,259	8,301,991,143	611,123,005
- Land tax, land rental	-	603,208,776	306,162,960	297,045,816
- Water resource exploitation right fees	-	7,206,260	7,206,260	-
- Other taxes	197,165,554	1,411,086,860	902,708,984	705,543,430
- Fees, charges and other payables	163,700,180	58,740,000	58,740,000	163,700,180
Total	10,353,535,901	18,972,451,807	23,333,452,156	5,992,535,552

	Opening balance	Incurred during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
Taxes and other receivables from the State Budget				
- Other taxes	13,853,691	-	-	13,853,691
Total	13,853,691	-	-	13,853,691

18. BORROWING AND FINANCE LEASE LIABILITIES

Description	Closing balance		During the period		Opening balance	
	Balance	VND	Increase	Decrease	Balance	VND
a) Short-term borrowings	155,795,469,567		34,000,000,000	-	121,795,469,567	
<i>Long-term borrowings at maturity</i>	155,795,469,567		34,000,000,000	-	121,795,469,567	
Bank for Investment and Development of Viet Nam JSC - Gia Lai Branch (1)	49,400,000,000		-	-	49,400,000,000	
Vietnam Bank for Agriculture and Rural Development - Kon Tum Branch (2)	106,395,469,567		34,000,000,000	-	72,395,469,567	
b) Long-term borrowings	367,868,541,746		-	34,000,000,000	401,868,541,746	
Bank for Investment and Development of Viet Nam JSC - Gia Lai Branch (1)	222,057,603,550		-	-	222,057,603,550	
Vietnam Bank for Agriculture and Rural Development - Kon Tum Branch (2)	145,810,938,196		-	34,000,000,000	179,810,938,196	
Total	523,664,011,313		34,000,000,000	34,000,000,000	523,664,011,313	

(1) The short-term loan under Credit Limit Agreement No. 01/2017/369556/HDTDHM dated 11 July 2017, has a credit limit of VND 600,000,000,000 and a loan term until 30 June 2018, with an interest rate determined for each specific contract. The loan is secured by collateral, pledging of assets, third-party guarantees, and all VND or foreign currency balances of the borrower at the bank and other financial institutions. The loan purpose is to supplement working capital, provide guarantees, and open letters of credit (L/C). As of now, this contract has not been extended with an annex.

According to the meeting minutes on "Handling the debts of Song Da 3 Joint Stock Company at BIDV" dated June 2026, between the Bank for Investment and Development of Vietnam (BIDV) - Gia Lai Branch and Song Da 3 Joint Stock Company, the two parties agreed to restructure the debt and extend the principal repayment schedule through the end of 2030, while specifying the annual repayment amounts required from Song Da 3 Joint Stock Company. The principal amount due for repayment in 2026 under this schedule is VND 2,000,000,000. Upon Song Da 3 Joint Stock Company's full and proper compliance with the terms of the working minutes, BIDV Gia Lai will submit a proposal to the competent authority to consider reducing the interest rate on the remaining principal balance to 0% or another lower rate, in accordance with BIDV's regulations.

In addition, under the terms of the meeting minutes, once Song Da 3 Joint Stock Company completes the debt restructuring process in the second quarter of 2027, BIDV will consider reducing or waiving interest and fees for the company.

(2) Long-term loan from the Vietnam Bank for Agriculture and Rural Development (Agribank) – Kon Tum Branch under Credit Agreement No. 5100-LAV-20100671 dated 04 November 2010, and its subsequent amendments, with the following terms:

- Loan amount: VND 474,621,184,139;
- Maturity date: 25 December 2027;
- Interest rate: Floating interest rate;
- Purpose: To finance the implementation of the “Reservoir B subproject and related construction components” under the Dak Lo Hydropower Plant Investment and Construction Project, developed by Song Da 3 Joint Stock Company;
- Interest rate calculation: Adjustable interest rate, determined as the 12-month term deposit ceiling rate (final interest payment) including mandatory reserves and liquidity reserves, as announced by Agribank – Kon Tum Branch, plus a minimum margin of 2.5% per annum;
- Collateral: The loan is secured by the entire value of the Dak Lo Hydropower plant project.

19. ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
a) Short-term	268,354,894,939	263,299,936,296
- Interest expenses	268,354,894,939	262,794,150,787
- Other accrued expenses	-	505,785,509
b) Long-term	-	-
Total	268,354,894,939	263,299,936,296

20. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a) Short-term	9,132,179,705	14,361,003,310
<i>Payables to other entities</i>	<i>9,132,179,705</i>	<i>14,361,003,310</i>
- Trade union fees	130,023,704	100,365,994
- Accrued salaries and wages payable to employees	4,155,201,994	5,146,803,743
- Construction materials payables	1,538,115,116	5,408,816,657
- Others	3,308,838,891	3,705,016,916
b) Long-term	-	120,000,000
- Long-term mortgages, deposits received	-	120,000,000
Total	9,132,179,705	14,481,003,310

21. OWNERS' EQUITY

21.1 CHANGES IN OWNERS' EQUITY

Items	Owner's contributed capital	Share premium	Investment and development fund	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND
Opening balance of the prior year	159,993,560,000	100,029,499,600	32,769,684,418	(271,860,611,084)	2,858,826,312	23,790,959,246
- Profit for the previous year	-	-	-	24,749,996,682	698,213,643	25,448,210,325
- Increase/(Decrease) due to reclassification	-	-	-	-	-	-
- Profit distribution	-	-	6,730,008,794	(9,064,210,222)	(423,939,431)	(2,758,140,859)
+ Appropriation to the development investment fund	-	-	6,730,008,794	(6,730,008,794)	-	-
+ Appropriation to bonus and welfare fund	-	-	-	(2,334,201,428)	(12,689,631)	(2,346,891,059)
+ Dividends distribution	-	-	-	-	(411,249,800)	(411,249,800)
Closing balance of the prior year	159,993,560,000	100,029,499,600	39,499,693,212	(256,174,824,624)	3,133,100,524	46,481,028,712
Opening balance	159,993,560,000	100,029,499,600	39,499,693,212.00	(256,174,824,624)	3,133,100,524	46,481,028,712
- Profit for the current period	-	-	-	11,026,876,227	294,591,551	11,321,467,778
- Profit distribution	-	-	-	-	(175,286,800)	(175,286,800)
+ Dividends distribution	-	-	-	-	(175,286,800)	(175,286,800)
Closing balance	159,993,560,000	100,029,499,600	39,499,693,212	(245,147,948,397)	3,252,405,275	57,627,209,690

21. OWNERS' EQUITY (CONT'D)

21.2 DETAILS OF OWNERS' EQUITY

	Closing balance VND	Opening balance VND
- Song Da Corporation - JSC	81,596,715,600	81,596,715,600
- Other shareholders	78,396,844,400	78,396,844,400
Total	159,993,560,000	159,993,560,000

21.3 EQUITY TRANSACTIONS WITH OWNERS AND DISTRIBUTION OF PROFITS, DIVIDENDS

	Current period VND	Prior period VND
- Owners' equity		
+ Equity at the beginning of the period	159,993,560,000	159,993,560,000
+ Equity increase during the period	-	-
+ Equity decrease during the period	-	-
+ Equity at the end of the period	159,993,560,000	159,993,560,000
- Dividends and profits distributed	-	-

21.4 SHARES

	Closing balance Share	Opening balance Share
Number of shares to be issued	15,999,356	15,999,356
Number of shares offered to the public	15,999,356	15,999,356
+ Ordinary shares	15,999,356	15,999,356
Number of shares outstanding	15,999,356	15,999,356
+ Ordinary shares	15,999,356	15,999,356
Par value per share (VND/share)	10,000	10,000

21.5 FUNDS

	Closing balance VND	Opening balance VND
Capital surplus	100,029,499,600	100,029,499,600
Development investment fund	39,499,693,212	39,499,693,212

22. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

	Closing balance	Opening balance
Foreign currencies		
Dollar (USD)	389.47	389.47

23. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period VND	Prior period VND
- Revenue from construction contracts	270,533,986	300,822,008
- Revenue from commercial electricity sales	79,967,974,368	97,022,614,856
- Other revenues	1,191,717,634	402,444,319
Total	81,430,225,988	97,725,881,183

24. COST OF GOODS SOLD AND SERVICE RENDERED

	Current period VND	Prior period VND
- Cost of construction contracts	123,052,318	-
- Cost of finished ecommercial electricity sales	31,808,386,113	42,711,591,247
- Other cost	-	324,889,433
Total	31,931,438,431	43,036,480,680

25. FINANCIAL INCOME

	Current period VND	Prior period VND
- Interest from bank deposits, loans	42,784,229	16,419,627
Total	42,784,229	16,419,627

26. FINANCIAL EXPENSES

	Current period VND	Prior period VND
- Interest expenses	17,085,379,655	26,607,723,824
- Provision for investments impairment	66,368,000	132,736,000
Total	17,151,747,655	26,740,459,824

27. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
- Administrative staff costs	4,398,067,218	4,747,714,205
- Administrative material costs	330,489,746	509,006,926
- Cost of office supplies	236,421,327	179,378,581
- Depreciation and amortisation	325,864,722	92,222,958
- Taxes, fees and expenses	783,660,698	691,859,075
- Provision	6,892,241,878	-
- Outsource service expenses	1,030,985,912	1,028,290,601
- Other monetary expenses	2,534,203,788	4,006,818,366
Total	16,531,935,289	11,255,290,712

28. OPERATING COST BY FACTOR

	Current period VND	Prior period VND
- Raw material costs	605,779,721	1,608,113,242
- Labor costs	7,793,914,355	13,205,450,898
- Depreciation and amortisation	16,310,640,071	25,526,689,456
- Outsourced services	28,228,247,466	20,626,883,809
- Other monetary expenses	4,531,594,202	6,553,520,689
Total	57,470,175,815	67,520,658,094

29. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period VND	Prior period VND
- Song Da 3 JSC	-	-
- Song Da 3 - Dak Lo Hydropower JSC	1,789,471,150	1,719,099,514
- Ngoc Tem Hydropower Co., Ltd	1,369,892	-
Total	1,790,841,042	1,719,099,514

30. BASIC EARNINGS PER SHARE

	Current period	Prior period
- Profit or loss allocated to shareholders owning ordinary shares (VND)	11,026,876,227	9,495,788,415
- Profit attributable to basic earnings per share (VND)	11,026,876,227	9,495,788,415
- Weighted average number of outstanding shares during the period (Share)	15,999,365	15,999,365
Basic earnings per share (VND/share)	689	594

31. DILUTED EARNINGS PER SHARE

The Board of General Directors of the Company assesses that in the coming period, there will be no impact from convertible instruments that could dilute the value of shares, so diluted earnings per share are equal to basic earnings per share.

32. SEGMENT REPORTS

A reportable segment is a distinct business unit within the Company that engages in the production or provision of individual products or services, a group of related products or services (business segment), or operates within a specific economic environment (geographical segment) where the segment is exposed to risks and economic benefits that differ from those of other business segments. The Company has chosen business segments as its primary reportable segments, while geographical segments are considered secondary reportable segments.

A business segment is a distinct unit within the Company that engages in the production or provision of specific products or services, or a group of related products or services, where the segment's risks and economic benefits differ from those of other business units. Accordingly, the Company's business activities include:

- Construction sector: Execution of construction works.
- Sales sector: Sale of commercial electricity.

A geographic segment is a distinguishable segment of an enterprise that is engaged in producing or providing products or services within a particular economic environment and this segment has economic risks and rewards that are different from those of business segments in other economic environments. The Company's business activities outside the Vietnamese territory account for an insignificant proportion. Therefore, the Company does not prepare segment reports by geographical area.

Information on business results, fixed assets and other long-term assets and values of large non-cash expenses of the Company's business segments are as follows:

	Construction and other activities	Commercial electricity generation	Eliminations	Total
	VND	VND	VND	VND
From 1 January 2026 to 30 June 2026				
1. Net revenue from sales and services to external customers	3,531,718,885	79,967,974,368	(3,044,877,855)	80,454,815,398
2. Depreciation and amortisation expenses	202,708,988	26,623,183,211	-	26,825,892,199
3. Net profit from business activities	(429,456,320)	32,050,633,740	(16,793,244,623)	14,827,932,797
4. Segment assets	691,046,526,436	697,157,501,049	(428,456,885,555)	959,747,141,930
TOTAL ASSETS				959,747,141,930
5. Segment liabilities	644,334,866,110	379,269,056,567	(121,483,990,437)	902,119,932,240
TOTAL LIABILITIES				902,119,932,240

	Construction and other activities	Commercial electricity generation	Eliminations	Total
	VND	VND	VND	VND
From 1 January 2025 to 30 June 2025				
1. Net revenue from sales and services to external customers	8,910,165,026	97,022,614,856	(8,206,898,699)	97,725,881,183
2. Depreciation and amortisation expenses	3,678,186,000	32,217,284,430		35,895,470,430
3. Net profit from business activities	(9,306,032,661)	34,381,990,278	(8,365,888,023)	16,710,069,594
4. Segment assets	716,773,356,609	685,401,037,135	(408,425,203,430)	993,749,190,314
TOTAL ASSETS				993,749,190,314
5. Segment liabilities	694,891,806,703	383,133,509,535	(146,353,958,590)	931,671,357,648
TOTAL LIABILITIES				931,671,357,648

33. OTHER INFORMATION

33.1. INFORMATION ABOUT RELATED PARTIES

For the accounting period from 01 January 2026 to 30 June 2026, the Company has transactions with related parties including:

Company Name	Relationships
- Song Da Corporation - Joint Stock Company	Parent company
- Other companies under Song Da Corporation - Joint Stock Company	Companies within the same group
- Members of the Board of Management, the Supervisory Board, and the Board of General Directors, as well as persons closely related to these members.	Key personnel and members with close relationships

Transactions with related parties:

	Current period VND	Prior period VND
Collection from construction contracts		
- Xekaman 1 Electricity Co. Ltd	3,000,000,000	3,000,000,000
Purchase of services		
- Song Da Consulting JSC	-	55,602,727
Payment of outstanding balances		
- Song Da-Ucrin Consulting Engineering Co., Ltd	300,000,000	-

The remuneration of key management personnel is as follows:

	Position	Current period VND	Prior period VND
Board of Management and Board of General Directors		825,938,364	1,351,801,909
- Mr. Nguyen Tien Truong	Chairman	265,369,817	293,200,000
- Mr. Pham Xuan Toan	Member of the BOM	189,703,545	300,601,909
- Mr. Kim Thanh Nam	Member of the BOM	-	96,000,000
- Mr. Pham Van Tang	Member of the BOM	-	96,000,000
- Mr. Truong Quoc Hung	Member of the BOM	-	76,000,000
- Mr. Bui Van Ha	Deputy General Director	184,831,819	235,000,000
- Mr. Phi Dinh Manh	Deputy General Director	186,033,183	255,000,000
Board of Supervisors		290,431,411	542,000,000
- Mr. Nguyen Viet Luong	Chief Supervisor	-	96,000,000
- Mr. Pham Duy Huan	Member	153,994,410	223,000,000
- Mr. Vu Thanh Tung	Member	136,437,001	223,000,000
Chief Accountant		153,279,045	222,130,682
- Mr. Nguyen Van Hinh	Chief Accountant	153,279,045	222,130,682
Total		1,269,648,821	2,115,932,591

33.2 INFORMATION ABOUT GOING CONCERN

As at 30 June 2026, which discloses that the Company's current liabilities exceeded its current assets by VND 165,454,439,505. This information indicates the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. In 2026, the Company continues its normal business operations and receives substantial, stable dividend income from its subsidiary; furthermore, the Company is in the process of restructuring its bank loans. Accordingly, the Company's interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026 have been prepared on a going concern basis.

33.3 EVENTS AFTER THE REPORTING DATE

The Board of General Directors confirms that no significant events have occurred after the reporting that would materially affect the interim consolidated financial statements, or require adjustment or disclosure

33.4 COMPARATIVE FIGURES

Comparative figures are those presented in the audited consolidated financial statements for the financial year ended 31 December 2025 of Song Da 3 Joint Stock Company and in the reviewed interim consolidated financial statements for the accounting period six-month ended 30 June 2026 of Song Da 3 Joint Stock Company.

As presented in Note 2, the interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026 represent the first period in which the Company has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Vietnamese Corporate Accounting System and Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC on the preparation and presentation of consolidated financial statements. Accordingly, certain comparative figures in the interim consolidated financial statements have been reclassified to comply with the regulations on the presentation of consolidated financial statements

The comparison table shows the data presented in the previous year/period, before and after the restatement, as follows:

Figures based on the consolidated financial statements for the prior period **Figures have been adjusted in accordance with Circular No. 43/2026/TT-BTC**

Items	Code	Balance	Items	Code	Balance	Adjusted
a/ Balance sheet						
a/ Statement of Financial Position						
Dividends and profits payable			Dividends and profits payable	313	5,019,805,407	(5,019,805,407)
Other short-term payables	319	19,380,808,717	Other short-term payables	320	14,361,003,310	5,019,805,407
b/ Cash flow statement						
(Profits)/losses from investing activities	05	(16,419,627)	Gains and losses related to investing and financing activities	05	-	(16,419,627)
Interest, dividends and distributed profits received	27	16,419,627	Interest, dividends and distributed profits received	27	-	16,419,627

Approved, 27 August 2026

Preparer

Chief Accountant

Director



[Signature]

[Signature]

[Signature]

Pham Hong Trung

Nguyen Van Hinh

Pham Xuan Toan