

**CÔNG TY CỔ PHẦN
TẬP ĐOÀN ALPHA SEVEN**

**ALPHA SEVEN GROUP
JOINT STOCK COMPANY**

Số: 66/2026/CV-A7

No: 66/2026/CV-A7

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

TP. Hồ Chí Minh, ngày 29 tháng 08 năm 2026

Ho Chi Minh City, Aug 29, 2026

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

Kính gửi: - Ủy ban Chứng khoán Nhà nước

- Sở Giao dịch Chứng khoán Hà Nội

To: - State Securities Commission of Vietnam

- Hanoi Stock Exchange

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

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

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

**Organization Name: ALPHA SEVEN GROUP JOINT STOCK
COMPANY**

- Mã chứng khoán: DL1

Stock code: DL1

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

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

- Điện thoại liên hệ: 028.3736.7187

Fax: 028.3736.7187

Contact phone: 028.3736.7187

Fax: 028.3736.7187

- Email: info@a7group.vn

Website: http://www.a7group.vn

2. Nội dung thông tin công bố:

Content of the Announcement:

- Báo cáo tài chính bán niên năm 2026

The Financial statements Semi-annual 2026

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

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

☒ BCTC hợp nhất (TCNY có công ty con);

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

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

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

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

Cases requiring an explanation of reasons:

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

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

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/Yes

☒ Không/No

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

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

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☒ Có/Yes

☐ Không/No

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

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

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☒ Có/Yes

☐ Không/No

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

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

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/Yes

☒ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 29/08/2026 tại đường dẫn:

This information was published on the Company's website on 29/08/2026 at the following link:

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

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

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

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

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

- Nội dung giao dịch:

Transaction content:

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

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

- Ngày hoàn thành giao dịch:

Transaction completion date:

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

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

Tài liệu đính kèm:

Attached Document:

- Báo cáo tài chính hợp nhất bán niên năm 2026; Báo cáo tài chính Công ty mẹ năm bán niên năm 2026; Giải trình chênh lệch 10% LNST bán niên năm 2026

- Consolidated financial statements for Semi-annual 2026; Parent company financial statements for Semi-annual 2026;

Explanation of a 10% difference in after-tax profit for Semi-annual 2026.

Đại diện tổ chức

Người đại diện theo pháp luật

Organization Representative

Legal Representative

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

(Sign, full name, position, seal)



Nguyễn Đình Trạc

**ALPHA SEVEN GROUP JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 65/2026/CV-A7

Ho Chi Minh City, August 29, 2026

“Re: Explanation regarding the
Audited Financial Statements for the
first six months of 2026”

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

- Pursuant to the separate and consolidated financial statements for the first six months of 2026 of Alpha Seven Group Joint Stock Company, which were audited by Chuan Viet Auditing and Consulting Company Limited and publicly disclosed;

Alpha Seven Group Joint Stock Company hereby provides explanations for the differences relating to the separate and consolidated financial statements for the first six months of 2026 audited by Chuan Viet Auditing and Consulting Company Limited, as follows:

***I. EXPLANATION OF THE DIFFERENCE IN PROFIT AFTER TAX
FOR THE FIRST SIX MONTHS OF 2026 BEFORE AND AFTER AUDIT OF
5% OR MORE:***

1. In the Separate Statement of Income

Item	Separate Financial Statements for the first six months of 2026 (Audited)	Separate Financial Statements for the first six months of 2026 (Unaudited)	Difference
Profit after Corporate Income Tax	25.174.637.098	31.629.508.425	(6.454.871.327)

Profit after Corporate Income Tax for the first six months of 2026 decreased by VND 6.454 billion after the audit, representing a decrease of 20.41% compared to the unaudited figures, mainly due to the following reasons: Financial expenses increased by VND 7.883 billion after the audit as a result of recognizing an additional provision for impairment of investments in subsidiaries that had not been fully recorded prior to the audit.

As a consequence of the above adjustment, profit before tax decreased by VND 7.987 billion, while corporate income tax expense decreased by VND 1.532 billion, resulting in a corresponding decrease of VND 6.454 billion in profit after tax.

2. In the Consolidated Statement of Income

Item	Separate Financial Statements for the first six months of 2026 (Audited)	Separate Financial Statements for the first six months of 2026 (Unaudited)	Difference
Profit after Corporate Income Tax	38.076.216.489	97.069.444.343	(58.993.227.854)

- Profit after Corporate Income Tax for the first six months of 2026 decreased by **VND 58.993 billion** after the audit, equivalent to a decrease of **60.7%** compared with the unaudited figures.

- **Finance income** increased by **VND 914 million**, equivalent to **3.06%**, compared with the unaudited figures, due to the recognition of previously unrecorded finance income from a subsidiary;

- **Finance costs** increased by **VND 51.964 billion** compared with the unaudited figures, mainly due to the recognition of previously unrecorded finance costs and the reclassification and remeasurement of an investment in an associate as an investment in a subsidiary;

- **Share of profit from associates and joint ventures** increased by **VND 799 million**, equivalent to **82.64%**, compared with the unaudited figures, due to the recognition of previously unrecorded profit from an associate;

- **Other expenses** increased by **VND 274 million** after the audit due to expenses that were determined to be non-deductible or lacking sufficient supporting documentation;

- As a result of the above factors, **profit before corporate income tax** decreased by **VND 58.940 billion** after the audit. **Corporate income tax expense** decreased by **VND 1.532 billion** after the audit due to adjustments to corporate income tax recognized by the Parent Company and its subsidiary, while **deferred corporate income tax expense** increased as a result of the elimination of the

provision for impairment of financial investments in the subsidiary. Consequently, **profit after corporate income tax** decreased by **VND 58.993 billion**.

II. EXPLANATION OF THE DIFFERENCE IN PROFIT AFTER CORPORATE INCOME TAX REPORTED IN THE FINANCIAL STATEMENTS FOR THE FIRST SIX MONTHS OF 2026 OF 10% OR MORE COMPARED WITH THE AUDITED FINANCIAL STATEMENTS FOR THE SAME PERIOD OF THE PREVIOUS YEAR:

1. In the Separate Statement of Income:

Item	Separate Financial Statements for the first six months of 2026 (Audited)	Separate Financial Statements for the first six months of 2026 (Unaudited)	Difference
Profit after Corporate Income Tax	25.174.637.098	48.345.020.909	(23.170.383.811)

- Profit after Corporate Income Tax for the first six months of 2026 decreased by **VND 23.170 billion** compared with the same period in 2025, mainly due to the following reasons:

- Regarding the Company's production, business and service activities, **revenue from sales of goods and rendering of services** increased by **10.78%**, while **cost of goods sold** increased by **8.34%**, resulting in an increase in **gross profit from sales of goods and rendering of services** of **VND 942 million**, equivalent to **11.78%**, compared with the same period in 2025;

- **Finance income** for the first six months of 2026 decreased by **3.84%** compared with the same period of the previous year, mainly due to a decrease in profit distributions received from subsidiaries and associates compared with the same period of the previous year;

- **Finance costs** increased by **VND 20.861 billion** compared with the same period in 2025, mainly due to the recognition of provisions for impairment of financial investments in subsidiaries;

- **General and administrative expenses** increased by **VND 95 million**, equivalent to **6.15%**, compared with the same period in 2025.

- As a result of the above factors, **accounting profit before tax** decreased by **VND 22.145 billion**, while **corporate income tax expense** increased by **VND 1.024 billion**, resulting in a decrease in **profit after corporate income tax** of **VND 23.170 billion** compared with the same period in 2025.

2. In the Consolidated Statement of Income

Item	Separate Financial Statements for the first six months of 2026 (Audited)	Separate Financial Statements for the first six months of 2026 (Unaudited)	Difference
Profit after Corporate Income Tax	38.076.216.489	30.826.404.234	7.249.812.255

- **Profit after Corporate Income Tax** for the first six months of 2026 increased by **VND 7.249 billion** compared with the same period in 2025, mainly due to the following reasons:
- **Revenue from sales of goods and rendering of services** for the first six months of 2026 increased by **VND 823 million** compared with the same period of the previous year. **Cost of goods sold** decreased by **23.36%** compared with the same period in 2025, resulting in an increase in **gross profit from sales of goods and rendering of services** of **VND 81.916 billion**, equivalent to **80.02%**, compared with the same period in 2025;
- **Finance income** increased by **VND 21.605 billion**, equivalent to **235.04%**, compared with the same period in 2025, mainly due to an increase in **interest income from loans and BCC income**;
- **Finance costs** increased by **VND 85.813 billion** compared with the same period of the previous year, mainly due to an increase in borrowings and the remeasurement of the investment previously classified as an investment in an associate upon its reclassification as an investment in a subsidiary;
- **Share of profit from associates** decreased by **VND 13.911 billion** compared with the same period of the previous year due to the reclassification of an investment in an associate as an investment in a subsidiary;
- **Selling expenses** decreased by **VND 3.643 billion** compared with the same period in 2025, while **general and administrative expenses** decreased by

VND 4.879 billion, equivalent to **6.71%**, compared with the same period of the previous year.

Accounting profit before tax increased by **VND 12.158 billion** compared with the same period of the previous year. **Corporate income tax expense** increased due to higher corporate income tax incurred by the Parent Company and its subsidiaries, while **deferred corporate income tax expense** decreased compared with the same period in 2025.

As a result of the above factors, **profit after corporate income tax** for the first six months of 2026 increased by **VND 7.249 billion**.

The above is the Company's explanation of certain matters relating to the **audited separate and consolidated financial statements for the first six months of 2026**.

Yours sincerely!

Recipients:

- As above;
- Filed with the Accounting Department.



General Director

NGUYỄN ĐÌNH TRẠC





REVIEW REPORTS ON INTERIM (CONSOLIDATED) FINANCIAL INFORMATION

FOR THE PERIOD FROM 01ST JANUARY TO 30TH JUNE 2026

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Alpha Seven Group Joint Stock Company presents this report together with the reviewed interim consolidated financial statements of the parent company - Alpha Seven Group Joint Stock Company, 11 subsidiaries and 04 associated companies (hereafter, referred to as "the Group") for the six-month period ended 30th June 2026.

1. General information of the Group

Alpha Seven Group Joint Stock Company (former name is Vietnam Renewable Energy Group Joint Stock Company) is a joint stock company, is set up in accordance with the initial Business Registration Certificate No. 5900437257 dated 21st December 2007 granted by the Department of Planning and Investment of Gia Lai province. The Company officially changed its name to Alpha Seven Group Joint Stock Company in accordance with the 24th amendment of Business Registration Certificate dated 03rd June 2026 granted by Ho Chi Minh city Department of Finance.

Charter capital : VND 1,806,003,870,000.

Actual contributed capital as of 30th June 2026 : VND 1,806,003,870,000.

The Company is listed on the Hanoi Stock Exchange (HNX) with the DL1 stock code.

2. Registered office

2.1 Head office

Address : 97/4 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city.

Tel. : +84 (28) 3736 7187

Fax : +84 (28) 3736 7187

Tax code : 5 9 0 0 4 3 7 2 5 7

2.2 Branches

Branch name

Address

Gia Lai Bus Station – Branch of Alpha Seven Group Joint Stock Company 43 Ly Nam De street, Hoi Phu ward, Gia Lai province.

2.3 Information about subsidiaries and joint ventures, associates

Information about subsidiaries as at 30th June 2026 as follows:

No.	Name of company	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Proportion of interest	Ratio of capital contribution	Proportion of voting rights	Proportion of interest
1.	DLG Ansen Electronics Co., Ltd. (direct subsidiary)	Manufacture of consumer electronic products; Manufacture of measuring, testing and navigating equipments; Manufacture of electronic components.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: 97/4 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city.

Report of the Board of Directors (cont.)For the six-month period from 01st January 2026 to 30th June 2026

No.	Name of company	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Proportion of interest	Ratio of capital contribution	Proportion of voting rights	Proportion of interest
2.	DLG Ninh Thuan Solar Power JSC (direct subsidiary) ⁽¹⁾	Solar power generation and business.	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
3.	Duc Long Dak Nong BOT and BT JSC ⁽²⁾	Investment and construction of traffic works	99.60%	99.60%	99.60%	(2)	(2)	(2)
4.	Mass Noble Investments Limited (direct subsidiary)	Manufacturing of electronic and telecommunication components, devices, and technology.	97.73%	97.73%	97.73%	97.73%	97.73%	97.73%
5.	Ansen Investment Holdings Limited (indirect subsidiary) ⁽³⁾	Investment	0%	100%	97.73%	0%	100%	97.73%
6.	Shine Profit Development Limited (indirect subsidiary) ⁽³⁾	Design, manufacture and sale of personal care, energy saving and home security products	0%	100%	97.73%	0%	100%	97.73%
7.	Greatrich Industrial Limited (indirect subsidiary) ⁽³⁾	Production and sales of components for personal care, energy saving and home security products, investment.	0%	100%	97.73%	0%	100%	97.73%
8.	Profit Metal Limited (indirect subsidiary) ⁽³⁾	Production and sales of components for personal care, energy saving and home security products.	0%	100%	97.73%	0%	100%	97.73%
9.	東莞橋頭益發燈具有限公司 (indirect subsidiary) ⁽³⁾	Production and sales of components for personal care, energy saving and home security products, investment.	0%	100%	97.73%	0%	100%	97.73%
10.	東莞利材塑膠製品有限公司 (indirect subsidiary) ⁽³⁾	Production and sales of packaged products	0%	100%	97.73%	0%	100%	97.73%
11.	東莞安迅電子有限公司 (indirect subsidiary) ⁽³⁾	Production and sales of components for personal care, energy saving and home security products, investment.	0%	100%	97.73%	0%	100%	97.73%

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: 97/4 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city.

Report of the Board of Directors (cont.)For the six-month period from 01st January 2026 to 30th June 2026

⁽¹⁾ Mr. Nguyen Dinh Trac is the Chairman of DLG Ninh Thuan Solar Power JSC (appointed on 02nd January 2022) and also the General Director of the Company.

⁽²⁾ Became a subsidiary from 01st January 2026.

⁽³⁾ These are second-Tier subsidiaries indirectly through Mass Noble Investments Limited.

Information about associates as at 30th June 2026 as follows:

No.	Name of company	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Proportion of interest	Ratio of capital contribution	Proportion of voting rights	Proportion of interest
1.	Duc Long Dak Nong BOT and BT JSC ^(*)	Management and operation of road toll plaza	0%	0%	0%	0%	0%	0%
2.	CP1 Wind Power Energy JSC	Generation of wind power, solar power, and hydropower	41.73%	41.73%	41.73%	0%	0%	0%
3.	CP2 Wind Power Energy JSC	Generation of wind power, solar power, and hydropower	42.01%	42.01%	42.01%	0%	0%	0%
4.	CP3 Solar Power Energy JSC	Generation of wind power, solar power, and hydropower	22.20%	22.20%	22.20%	0%	0%	0%
5.	Chur Puh 4 Solar Power Energy JSC	Generation of wind power, solar power, and hydropower	21.70%	21.70%	21.70%	0%	0%	0%

^(*) Became a subsidiary from 01st January 2026.

3. Business activities

- Freight transport by road;
- Other passenger road transport.
- Other transportation support activities;
- Passenger transportation under the contract;
- Warehousing and storage of goods;
- Real estate business; Trade-related infrastructure and services in industrial parks and urban areas; Office, factory, house for rent;
- Site preparation (excluding mine sweeping and the like at construction site);
- Installation of electrical system (excluding mechanical processing, waste recycling, electroplating at the head office);
- Interior decoration;
- Commercial services;
- Electrical construction work;
- Wind and solar power production ...;
- Investment and construction of yards in cities and provinces across the country; Bus station services, parking;
- Inncity bus passenger transportation;
- Urban-suburban, intercity bus passenger transportation;

- Construction of industrial and technical infrastructure works;
- Manufacture of electronic components.

4. The Board of Management, the Supervisory Board, the Board of Directors and Chief Accountant

4.1 The Board of Management

The Board of Management of the Group during period and as of the date of this report include:

<i>Full name</i>	<i>Position</i>	<i>Appointed/ Reappointed date</i>	<i>Dismissed date</i>
Mr. Nguyen Van Quy	Chairman	25 th June 2023	-
Mr. Nguyen Dinh Trac	Vice Chairman	25 th June 2023	-
Mr. Nguyen Tan Tien	Member	25 th June 2023	-
Mr. Bui Minh Duc	Member	25 th June 2023	-
Mr. Paul Anthony Murphy	Member	01 st June 2025	-

4.2 The Supervisory Board

The the Supervisory Board of the Group during period and as of the date of this report include:

<i>Full name</i>	<i>Position</i>	<i>Appointed/ Reappointed date</i>	<i>Dismissed date</i>
Ms Pham Thi Giang	Head of board	25 th June 2023	-
Ms Tran Thi Vu Thuan	Member	25 th June 2023	-
Ms Ho Thi Thu Trang	Member	25 th June 2023	-

4.3 The Board of Directors and Chief Accountant

The Board of Directors and Chief Accountant of the Group during period and as of the date of this report include:

<i>Full name</i>	<i>Position</i>	<i>Appointed/ Reappointed date</i>	<i>Dismissed date</i>
Mr. Nguyen Dinh Trac	General Director	30 th June 2021	-
Mr. Pham Tien Dung	Deputy Director	14 th May 2010	-
Ms Ha Thi Phuong Oanh	Chief Accountant	21 st December 2007	-

5. Legal representative

Legal representative of the Group during period and as of the date of this report is Mr. Nguyen Dinh Trac – General Director.

6. Business results

The interim consolidated financial position and the interim consolidated business results for the six-month period ended 30th June 2026 of the Group are expressed in the interim consolidated financial statements attached to this report from page 09 to page 47.

7. Subsequent events

In the opinion of the Board of Directors, the Company's the interim consolidated financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events from 30th June 2026 to the date of this Report, which would require any adjustments to the figures or disclosures in the interim consolidated financial statements.

8. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been appointed to perform the review on the Group's interim consolidated Financial Statements for the six-month period ended 30th June 2026.

9. Responsibility of the Board of Directors

The Board of Directors of the Group is responsible for the preparation of the interim consolidated financial statements to give a true and fair view on the interim consolidated financial position, the interim consolidated business results and the interim consolidated cash flows of the Group for the six-month period ended 30th June 2026. In order to prepare these interim consolidated financial statements, the Board of Directors must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Announce the accounting standards to be followed for the material issues to be disclosed and explained in the interim consolidated financial statements;
- Prepare the interim consolidated financial statements of the Group on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim consolidated financial statements reasonably in order to minimize risk and fraud.

The Board of Directors ensure that all the relevant accounting books have been fully recorded and can fairly reflect the interim consolidated financial position of the Group at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Board of Directors of the Group is also responsible for protecting the Group's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the interim consolidated financial statements.

The Board of Directors hereby ensure to comply with all the requirements above in the preparation of the interim consolidated financial statements.

10. Approving the interim consolidated financial statements

The Board of Directors confirms that all the accompanying interim consolidated financial statements. The interim consolidated financial statements have been properly prepared and have given a true and fair view on the financial position as at 30th June 2026, the business results and the cash flows for the six-month period then ended of the Group, in compliance with the accounting standards, Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and fair presentation of the interim consolidated financial statements.

For and on behalf of the Board of Directors



Mr. NGUYEN DINH TRAC

General Director

Ho Chi Minh city, ...29... August 2026



No.: 290803 /26/BCKT/AUD-VVALUES

REVIEW REPORTS ON INTERIM CONSOLIDATED FINANCIAL INFORMATION

**To: SHAREHOLDERS, THE BOARD OF MANAGEMENT
AND THE BOARD OF DIRECTORS
ALPHA SEVEN GROUP JOINT STOCK COMPANY**

We have reviewed the accompanying interim consolidated financial statements of the parent company is Alpha Seven Group Joint Stock Company and subsidiaries (hereafter, referred to as "the Group"), prepared on August 2026 (from page 09 to page 47) which comprise the interim consolidated Statement of Financial Position as at 30th June 2026, the interim consolidated Income Statement, the interim consolidated Cash Flows Statement and the selected Notes to the consolidated Financial Statements for the six-month period then ended.

The Board of Directors' responsibility

The Board of Directors of the Group is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with the accounting standards, Vietnamese enterprises' accounting regime as well as other related regulations and for such internal control as the Board of Directors determines is necessary to enable the preparation and presentation 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 this interim consolidated financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

A review of interim consolidated 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 the Vietnamese Standards 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.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial information does not give a true and fair view, in all material respects, of the interim consolidated financial position as at 30th June 2026, the interim consolidated business results and the interim consolidated cash flows of the Group for the six-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim consolidated financial statements.

Ho Chi Minh city, 29 August 2026.

VIETVALUES Audit and Consulting Co., Ltd.



Tran Van Hiep – Deputy General Director

Certificate of registration for practicing audit No. 2141-2023-071-1

Authorized signature

File:

- As above.
- **VIETVALUES.**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

Currency: VND

	ASSETS	Code	Notes	Ending balance of period	Beginning balance
	1	2	3	4	5
A. CURRENT ASSETS AND SHORT-TERM INVESTMENTS		100		899,471,056,612	1,566,058,906,343
I. Cash and cash equivalents		110	V.1	262,563,634,684	89,069,985,609
1. Cash		111		262,563,634,684	89,069,985,609
II. Short-term financial investments		120		296,860,453,387	609,207,290,270
1. Short-term held-to-maturity investment		123	V.2	305,837,227,984	609,207,290,270
2. Provision for short-term held-to-maturity investment		124		(8,976,774,597)	-
III. Short-term receivables		130		212,235,092,642	811,374,203,587
1. Short-term trade receivables		131	V.3	132,780,609,187	161,204,596,806
2. Short-term advance payments to suppliers		132	V.4	21,142,200,821	48,740,107,111
3. Other short-term receivables		135	V.5	60,538,453,583	602,765,921,426
4. Provisions for doubtful short-term receivables		136	V.6	(3,244,630,630)	(2,321,989,503)
5. Deficit assets for treatment		137		1,018,459,681	985,567,747
IV. Inventories		140	V.7	122,496,742,263	52,814,851,867
1. Inventories		141		138,391,812,773	67,466,662,174
2. Provision for obsolete inventory		142		(15,895,070,510)	(14,651,810,307)
V. Short-term biological assets		150		-	-
VI. Other current assets		160		5,315,133,636	3,592,575,010
1. Short-term prepaid expenses		161	V.8a	1,685,186,897	771,135,409
2. Deductible VAT		162		3,613,993,090	2,636,675,939
3. Taxes and other receivables from the State		163	V.18	15,953,649	184,763,662
B. FIXED ASSETS AND LONG-TERM INVESTMENTS		200		2,343,121,301,489	1,565,615,069,095
I. Long-term receivables		210		2,064,375,501	2,064,375,501
1. Other long-term receivables		215	V.5	2,064,375,501	2,064,375,501
II. Fixed assets		220		1,282,849,451,218	797,854,720,775
1. Tangible fixed assets		221	V.9	1,149,009,273,793	689,124,692,865
- Historical cost		222		3,156,069,139,308	1,850,237,365,822
- Accumulated depreciation		223		(2,007,059,865,515)	(1,161,112,672,957)
2. Intangible fixed assets		227	V.10	133,840,177,425	108,730,027,910
- Historical cost		228		135,822,881,423	109,182,881,423
- Accumulated amortization		229		(1,982,703,998)	(452,853,513)
III. Long-term biological assets		230		-	-
IV. Investment Properties		240	V.11	-	-
- Historical cost		241		1,891,892,974	1,891,892,974
- Accumulated depreciation		242		(1,891,892,974)	(1,891,892,974)
V. Non-current unfinished assets		250		4,044,615,097	824,656,478
1. Construction-in-progress		252	V.12	4,044,615,097	824,656,478
VI. Long-term financial investments		260	V.13	671,706,554,718	554,419,528,081
1. Investment in associates and joint ventures		262		355,516,210,744	269,910,246,265
2. Investments in other entities		263		285,310,557,360	284,509,281,816
3. Long-term held-to-maturity investment		265		30,879,786,614	-
VII. Other non-current assets		270		382,456,304,955	210,451,788,260
1. Long-term prepaid expenses		271	V.8b	98,664,756,920	97,256,377,738
2. Deferred income tax assets		272		-	822,539,767
3. Goodwill		279	V.14	283,791,548,035	112,372,870,755
TOTAL ASSETS (280 = 100 + 200)		280		3,242,592,358,101	3,131,673,975,438

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: 97/4 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city.

Interim consolidated Statement of Financial Position (cont.)

As at 30th June 2026

	RESOURCES	Code	Notes	Ending balance of period	Beginning balance
	1	2	3	4	5
C. LIABILITIES		300		1,230,152,830,106	1,782,096,309,575
I. Current liabilities		310		513,593,977,077	1,154,881,781,839
1. Short-term trade payables		311	V.15	182,614,361,250	127,595,852,456
2. Short-term advance payments from customers		312	V.16	43,714,598,181	43,027,726,023
3. Dividends and profits payable		313	V.17	22,500,000,000	-
4. Taxes and statutory obligations		314	V.18	22,906,325,462	74,023,321,537
5. Payables to employees		315		14,910,859,940	20,179,625,985
6. Short-term accruals		316	V.19	62,664,975,345	58,315,216,008
7. Other short-term payables		320	V.20	4,285,325,011	535,884,611,606
8. Short-term loans and finance lease liabilities		321	V.21	154,610,266,499	290,517,007,557
9. Provision for short-term payables		322		4,669,517,600	4,703,751,600
10. Bonus and welfare funds		323		717,747,789	634,669,067
II. Non-current liabilities		330		716,558,853,029	627,214,527,736
1. Long-term loans and finance lease liabilities		339	V.21	705,439,099,715	617,659,498,040
2. Deferred income tax payable		342		11,119,753,314	9,555,029,696
D. OWNERS' EQUITY		400	V.22	2,012,439,527,995	1,349,577,665,863
1. Owners' invested equity		411		1,806,003,870,000	1,168,587,310,000
- Common stocks with voting rights		411a		1,806,003,870,000	1,168,587,310,000
2. Surplus of share capital		412		481,191,820	684,685,820
3. Exchange rate differences		417		20,658,157,308	12,947,238,369
4. Development and investment funds		418		663,498,805	663,498,805
5. Undistributed earnings after tax		420		68,070,198,453	55,241,283,495
- Accumulated undistributed earnings after tax to the end of previous year		420a		55,241,283,496	51,187,002,822
- Accumulated undistributed earnings after tax in current year		420b		12,828,914,957	4,054,280,673
6. Benefits of non-controlling shareholders		429		116,562,611,609	111,453,649,374
TOTAL RESOURCES (440 = 300 + 400)		440		3,242,592,358,101	3,131,673,975,438

Prepared by

Chief Accountant

HA THI PHUONG OANH

HA THI PHUONG OANH

Ho Chi Minh city, approved on 29th August 2026.

Legal representative

General Director



NGUYEN DINH TRAC

INTERIM CONSOLIDATED INCOME STATEMENT

For the six-month period from 01st January 2026 to 30th June 2026

Currency: VND

ITEMS	Code	Notes	Current period	Previous period
1	2	3	4	5
1. Revenues from sale of goods and rendering of services	01	VI.1	450,403,353,572	449,579,794,998
2. Revenue deductions	02		1,342,358	748,419
3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)	10		450,402,011,214	449,579,046,579
4. Cost of goods sold	11	VI.2	266,108,655,475	347,202,676,681
5. Gross profit from sale of goods and rendering of services (20 = 10-11)	20		184,293,355,739	102,376,369,898
6. Profit/(loss) on disposal/sale of investment properties	21		-	-
7. Income from financial activities	22	VI.3	30,797,386,638	9,192,210,603
8. Expenses from financial activities	23	VI.4	98,317,229,362	12,503,979,577
- In which: Interest expenses	24		45,285,418,956	29,814,307,722
9. Selling expenses	25	VI.5	2,411,994,099	6,055,294,353
10. General & administration expenses	26	VI.6	67,847,379,342	72,726,628,410
11. Profit/ Loss in the joint ventures, associates	27		1,766,210,744	15,677,716,086
12. Net profit/(loss) from operating activities (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		48,280,350,318	35,960,394,247
13. Other income	31		167,656,235	39,528,309
14. Other expenses	32		346,145,962	57,045,931
15. Other profit (40 = 31 - 32)	40		(178,489,727)	(17,517,622)
16. Total pre-tax accounting profit (50 = 30 + 40)	50		48,101,860,591	35,942,876,625
17. Current Corporate Income tax expenses	51	V.18	8,440,175,384	3,608,891,342
18. Deferred Corporate Income tax expenses	52		1,585,468,718	1,507,581,049
19. Profit/(loss) after corporate income tax (60 = 50 - 51 - 52)	60		38,076,216,489	30,826,404,234
20. Profit after tax of shareholders of parent company	61		12,828,914,957	6,459,936,673
21. Benefits of non-controlling shareholders	62		25,247,301,532	24,366,467,561
22. Gains on stock	70	VI.7	76	61
23. Diluted gains on stock	71	VI.8	76	61

Ho Chi Minh city, approved on 29th August 2026.

Prepared by



HA THI PHUONG OANH

Chief Accountant



HA THI PHUONG OANH

Legal representative

General Director



NGUYEN DINH TRAC

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(As per Indirect Method)

For the six-month period from 01st January 2026 to 30th June 2026

Currency: VND

Items	Code	Notes	Current period	Previous period
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before tax	01		48,101,860,591	35,942,876,625
2. Adjustments for:			(110,603,015,762)	28,452,346,796
- Depreciation and amortisation	02	V.9	110,151,619,082	56,003,975,408
- Provisions	03		1,621,550,725	(51,588,100,616)
- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies	04		-	-
- (Profit)/ loss from investing activity	05	VI.3	(20,616,481,983)	(22,825,101,605)
- Interest expense	06	VI.4	45,285,418,956	29,814,307,722
- Other adjustments	07		(247,045,122,542)	17,047,265,887
3. Operating income/(loss) before changes in working capital	08		(62,501,155,171)	64,395,223,421
- (Increase)/decrease in receivables	09		539,351,810,260	(61,893,608,114)
- (Increase)/decrease in inventory	10		(70,925,150,599)	(25,219,173,387)
- Increase/(decrease) in payables (excluding interest payable, CIT payables)	11		(469,977,939,969)	29,315,424,055
- Increase/(decrease) in prepaid expenses	12		(27,311,319,562)	(77,626,502)
- Increase/(decrease) in trading securities	13		-	55,200,000,000
- Interest paid	14	VI.4	(43,105,034,626)	(32,833,224,017)
- Corporate income tax (CIT) paid	15	V.18	(67,830,733,504)	(3,497,903,282)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		83,078,722	-
Net cash inflows/(outflows) from operating activities	20		(202,216,444,449)	25,389,112,174
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(6,113,642,581)	(5,009,566,680)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		272,490,275,672	(33,400,918,948)
4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	24		-	-
5. Payments for investments in other entities	25	V.13	(356,317,486,288)	25,977,226,061
6. Proceeds from sales of investments in other entities	26		-	-
7. Interest and dividends received	27		76,906,423,659	2,922,427,533
Net cash inflows/(outflows) from investing activities	30		(13,034,429,538)	(9,510,832,034)
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Proceeds from issue of stocks, capital contribution of the owner	31	V.22	637,213,066,000	-
2. Capital redemption of the owners, the acquisition of issued stocks	32		-	-
3. Proceeds from borrowings	33	V.21	195,894,989,579	217,634,715,551
4. Repayments of borrowing principal	34	V.21	(444,303,532,517)	(279,459,497,565)
5. Repayments of finance lease principal	35		-	-
6. Dividends, gains paid to the owner	36		(60,000,000)	-
Net cash inflows/(outflows) from financing activities	40		388,744,523,062	(61,824,782,014)
Net cash inflows/(outflows) in year (20+30+40)	50		173,493,649,075	(45,946,501,874)
Cash and cash equivalents at the beginning of the year	60		89,069,985,609	152,088,431,637
Impact of exchange rate fluctuation	61		-	-
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	V.1	262,563,634,684	106,141,929,763

Ho Chi Minh city, approved on 29th August 2026.

Prepared by

Chief Accountant

Legal representative

General Director

HA THI PHUONG OANH

HA THI PHUONG OANH

NGUYEN DINH TRAC

SELECTED NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the six-month period ended 30th June 2026

These notes form an integral part of and should be read in conjunction with the interim consolidated Financial Statements for the six-month period from 01st January 2026 to 30th June 2026 of Alpha Seven Group Joint Stock Company (hereafter, referred to as "the Company") and 11 subsidiaries and 04 associated companies (hereafter referred to as to "the Group").

I. OPERATION FEATURES

1. Forms of ownership

Alpha Seven Group Joint Stock Company is joint stock company.

2. Lines of business

- Passenger transportation services;
- Bus station services, parking;
- Trading in stone, fertilizer, agricultural products;
- Trading in real estates;
- Sale of commercial solar energy.

3. Business activities

- Freight transport by road;
- Other passenger road transport.
- Other transportation support activities;
- Passenger transportation under the contract;
- Warehousing and storage of goods;
- Real estate business; Trade-related infrastructure and services in industrial parks and urban areas; Office, factory, house for rent;
- Site preparation (excluding mine sweeping and the like at construction site);
- Installation of electrical system (excluding mechanical processing, waste recycling, electroplating at the head office);
- Interior decoration;
- Commercial services;
- Electrical construction work;
- Wind and solar power production ...;
- Investment and construction of yards in cities and provinces across the country; Bus station services, parking;
- Inncity bus passenger transportation;
- Urban-suburban, intercity bus passenger transportation;
- Construction of industrial and technical infrastructure works;
- Manufacture of electronic components.

4. Normal operating cycle

The Group's normal operating cycle is within 12 months.

5. The Group's operations in year affect the interim consolidated financial statements

In current period, Duc Long Dak Nong BOT & BT JSC was reclassified from an associate to a subsidiary as the Parent Company acquired additional shares in this company. Therefore, the business results in current period fluctuated compared to previous period, with total pre-tax accounting profit increasing by 34% compared to the same period last year.

6. Consolidated subsidiaries and associates**6.1 Total number of consolidated subsidiaries**

Total number of subsidiaries as at 30th June 2026: 11 companies.

Number of consolidated subsidiaries: 11 companies.

Subsidiaries

No.	Name of company	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Proportion of interest	Ratio of capital contribution	Proportion of voting rights	Proportion of interest
1.	DLG Ansen Electronics Co., Ltd. (direct subsidiary)	Manufacture of consumer electronic products; Manufacture of measuring, testing and navigating equipments; Manufacture of electronic components.	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
2.	DLG Ninh Thuan Solar Power JSC (direct subsidiary) ⁽¹⁾	Solar power generation and business.	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
3.	Duc Long Dak Nong BOT and BT JSC ⁽²⁾	Investment and construction of traffic works	99.60%	99.60%	99.60%	-	-	-
4.	Mass Noble Investments Limited (direct subsidiary)	Manufacturing of electronic and telecommunication components, devices, and technology.	97.73%	97.73%	97.73%	97.73%	97.73%	97.73%
5.	Ansen Investment Holdings Limited (indirect subsidiary) ⁽³⁾	Investment	0%	100%	97.73%	0%	100%	97.73%
6.	Shine Profit Development Limited (indirect subsidiary) ⁽³⁾	Design, manufacture and sale of personal care, energy saving and home security products	0%	100%	97.73%	0%	100%	97.73%
7.	Greatrich Industrial Limited (indirect subsidiary) ⁽³⁾	Production and sales of components for personal care, energy saving and home security products, investment.	0%	100%	97.73%	0%	100%	97.73%

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: 97/4 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city.

Selected Notes to the consolidated Financial Statements (cont.)For the six-month period from 01st January 2026 to 30th June 2026

No.	Name of company	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Proportion of interest	Ratio of capital contribution	Proportion of voting rights	Proportion of interest
8.	Profit Metal Limited (indirect subsidiary) ⁽²⁾	Production and sales of components for personal care, energy saving and home security products.	0%	100%	97.73%	0%	100%	97.73%
9.	東莞橋頭益發燈具有限公司 (indirect subsidiary) ⁽²⁾	Production and sales of components for personal care, energy saving and home security products, investment.	0%	100%	97.73%	0%	100%	97.73%
10.	東莞利材塑膠製品有限公司 (indirect subsidiary) ⁽²⁾	Production and sales of packaged products	0%	100%	97.73%	0%	100%	97.73%
11.	東莞安迅電子有限公司 (indirect subsidiary) ⁽²⁾	Production and sales of components for personal care, energy saving and home security products, investment.	0%	100%	97.73%	0%	100%	97.73%

⁽¹⁾ Mr. Nguyen Dinh Trac is the Chairman of DLG Ninh Thuan Solar Power JSC (appointed on 02nd January 2022) and also the General Director of the Company.

⁽²⁾ Became a subsidiary from 01st January 2026.

⁽³⁾ These are second-Tier subsidiaries indirectly through Mass Noble Investments Limited.

6.2 Total number of associated companies

Total number of associated companies as at 30th June 2026: 04 companies.

Number of consolidated associated companies (according to the equity method): 04 companies.

Associated companies

No.	Name of company	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Proportion of interest	Ratio of capital contribution	Proportion of voting rights	Proportion of interest
1.	Duc Long Dak Nong BOT and BT JSC ^(*)	Management and operation of road toll plaza	-	-	-	-	-	-
2.	CP1 Wind Power Energy JSC	Generation of wind power, solar power, and hydropower	41.73%	41.73%	41.73%	0%	0%	0%

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: 97/4 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city.

Selected Notes to the consolidated Financial Statements (cont.)For the six-month period from 01st January 2026 to 30th June 2026

No.	Name of company	Main business activities	Ending balance of period			Beginning balance		
			Ratio of capital contribution	Proportion of voting rights	Proportion of interest	Ratio of capital contribution	Proportion of voting rights	Proportion of interest
3.	CP2 Wind Power Energy JSC	Generation of wind power, solar power, and hydropower	42.01%	42.01%	42.01%	0%	0%	0%
4.	CP3 Solar Power Energy JSC	Generation of wind power, solar power, and hydropower	22.20%	22.20%	22.20%	0%	0%	0%
5.	Chur Puh 4 Solar Power Energy JSC	Generation of wind power, solar power, and hydropower	21.70%	21.70%	21.70%	0%	0%	0%

() Became a subsidiary from 01st January 2026.***7. Employees**

As at the accounting period ended, the Group had 613 employees (642 employees at the beginning of the year).

8. Statement on the information comparability in the interim financial statements

From 01st January 2026, the Group has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System. This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars. The Company has restated the comparative figures (Notes No. IV.20); therefore, the figures presented in the interim consolidated financial statements for the six-month period ended 30th June 2026 are comparable with the corresponding figures of the previous period.

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY**1. The Group's fiscal year**

The Group's fiscal year starts on 01st January and ends on 31st December of each calendar year.

These interim consolidated financial statements are prepared for the six-month period ended 30th June 2026, from 01st January 2026 to 30th June 2026.

2. Reporting currency and methods of foreign currency translation

The standard currency unit used is Vietnam Dong (VND).

III. ADOPTED ACCOUNTING REGIME AND STANDARDS**1. Applicable accounting regime**

The Group has applied the Accounting Standards and the Vietnamese Corporate Accounting System in accordance with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22nd December 2014, the Circular No. 43/2026/TT-BTC dated 20th April 2026 on amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC

dated 22nd December 2014 as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the interim consolidated Financial statements.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Board of Directors ensure to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025, the Circular No. 202/2014/TT-BTC dated 22nd December 2014, the Circular No. 43/2026/TT-BTC dated 20th April 2026 on amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22nd December 2014 as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the interim consolidated Financial statements.

IV. ADOPTED ACCOUNTING POLICIES

1. Basis of preparation the interim consolidated financial statements

The consolidated financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

2. Basis of consolidation

The interim consolidated financial statements of the Group include the financial statements of parent company and all subsidiaries.

Subsidiaries

Subsidiaries is a company that is controlled the financial and operational policies by the Group. The financial statements of subsidiaries are prepared for the same fiscal year as well as applied the same accounting policies of parent company. Adjusted entries are applied for any different accounting policy in order to ensuring the consistency of parent company and all subsidiaries.

All inter-company balances and transactions, including recognised profits arising from inter-group transactions, have been eliminated in full. Unrealized losses are eliminated in interim consolidated financial statements, except where irrevocable expenses. Minority interest showed the profit/ loss and net assets which are not held by the Company's shareholders and are presented by a separate item on the interim consolidated Income Statement and the interim consolidated Balance Sheet.

Subsidiaries are interim consolidated since the date of parent Company obtains control and cease to be interim consolidated since the date of parent Company do not obtain control that subsidiary. In case of parent Company has no longer the right of control the subsidiaries, the interim consolidated financial statements will include the period's business result which is still obtained control by parent Company.

The financial statements of subsidiaries subject to business combinations under common control are included in the Company's interim consolidated financial statements in accordance with the book value method of accounting. The financial statements of the other subsidiaries are interim consolidated into the Company's reports under the purchase method whereby assets and liabilities are recorded at fair value at the date of a business combination.

Associated companies

Associated companies is enterprises in which the Group has significant influence but not control, usually when holding between 20% and 50% of the voting power in that entity.

The Group has applied the equity method to present its investments in associates and joint venture companies when preparing these interim consolidated financial statements. Investments in associates are recorded under the equity method. Accordingly, investments in associates are shown in the consolidated financial statements at the initial investment cost and adjusted for changes in benefits on the net assets of associates after investment date.



If the Group's interest in the losses of associates greater than or equal to the book value of investments (including long-term investments, if any), the value of investments is presented on the consolidated financial statements is zero unless the Group has obligations to make payments on behalf of associates.

3. Cash and cash equivalents

Cash includes cash on hand, demand deposits and cash in transit, monetary gold.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

4. Financial investments

Trading securities

The investments are classified as trading securities if the Group intends to hold for profit-making purpose.

Trading securities are recorded in the accounting books at their historical cost. Historical cost of trading securities is determined by the fair value of the payments as of the date transactions arise plus the expenses related to transaction of purchasing trading securities.

Trading securities is recognized as at the time the Group has the ownership, details are as follows:

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

- For unlisted securities: is recognized as at the time of formal ownership in accordance with law.

When trading securities are purchased, their interests, dividends and profits from previous years are accounted in reducing their value. And their interests, dividends and profits of following years are recognized in the income from financial activities. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for devaluation of trading securities is made for each particular type of securities in the market and for which the market value lower of their historical costs. The determination of the fair value of trading securities listed on the stock market or traded on UPCOM, the fair value of the stock is the closing price at the balance sheet date. If the stock market or UPCOM is not traded as at the balance sheet date, the fair value of stocks is the closing price of preceding trading session.

Increase/Decrease in the balance of provision for devaluation of trading securities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

Held-to-maturity investments

The investments are classified as held-to-maturity if the Group has both the ability and the intention to hold to maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory note) bonds, preferred stocks which the issuance party is obligated to repurchase at a specific time in the future and held-to-maturity loans for the purpose of collecting interest periodically and other held-to-maturity investments.

Principles for determining held-to-maturity investments are initially recognized at the historical costs include purchase price and expenses related to investments transactions. After initial recognition, these investments are recognized at recoverable amount.

Interest income on held-to-maturity investments after the date of acquisition are recognized in Income Statement on the basis of accrual. Interest enjoyed before the Group held is deducted against the historical cost as at the date of acquisition.

When there is certainly evidence shows part of or the entire investment may not be recoverable and the loss can be determined reliably, the loss is recognized in Expenses from financial activities in year and direct reduction of investment value.

At the end of the accounting period, when there is objective evidence that part or all of an investment may be impaired, the Group recognizes a provision for investment losses corresponding to the potential loss amount. The provision expense or reversal is recognized in financial expenses/financial income during the period.

Held-to-maturity investments denominated in foreign currencies are recognized and revaluated in accordance with the regulations applicable to monetary items denominated in foreign currencies.

Investments in equity instruments of other entities

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

Investments in equity instruments of other entities is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. When investments are purchased, their dividends and profits from previous years are accounted in reducing their value. And their dividends and profits of following years are recognized in the revenue. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for loss of investments in equity instruments of other entities is appropriated as follows:

- For investments in listed stocks or fair value of investments is determined reliably, the provision is based on the market value of stocks.
- For investments can not determine fair value as at the date of report, the provision is based on the loss of investee by the differences between the actual capital contributions by parties in other entity and the actual equity multiplied (X) with the percentage of capital contribution of the Group and total actual capital contributions by parties in other entity.

Increase/Decrease in the balance of provision for loss of investments in equity instruments of other entities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

5. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables, inter-company receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Group and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Inter-company receivables reflect receivables of subordinate entities without legal status and dependent accounting.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provisions for doubtful receivables are presented at the estimated uncollectible value by the Group as at the accounting period ended. Increase/Decrease in the balance of provisions for doubtful receivables are recognized in the separate income statement.

6. Inventories

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Finished goods: including the cost of direct materials, direct labor and related factory overhead cost are allocated based on normal capacity.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

The value of inventories are recognized at the weighted average method and recorded at the perpetual method.

Provision for devaluation of inventory is made for each item based on their costs is higher than their net realizable values. For services provided in progress, the provision for impairment is calculated for each of service which has a separate price. Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

7. Prepaid expenses

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Group's prepaid expenses include:

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 3 years.

8. Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation. Historical costs of tangible fixed assets include all the expenses of the Group to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in historical costs of fixed assets only if they certainly bring more economic benefits in the future thanks to the use of these assets. Those which do not meet the above conditions will be recorded into expenses during the period.

When tangible fixed assets are disposed or liquidated, their historical costs and accumulated depreciation are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. The depreciation years of tangible fixed assets applied are as follows.

<u>Kinds of fixed assets</u>	<u>Years</u>
Buildings and structures	05 – 48
Machineries and equipments	10 – 15
Vehicles, transmissions	4.5 – 10
Management equipments and tools	03 – 05

9. Intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

Historical costs of intangible fixed assets include all the expenses of the Group to have these fixed assets as of the dates they are ready to be put into use. Other expenses incurred subsequent to the initial recognition are included in expenses during the period only if they attached to the specific intangible fixed asset and bring more economic benefits thanks to the use of these assets.

When intangible fixed assets are disposed or liquidated, their historical costs and accumulated amortization are written off, then any profit (or loss) generated from the liquidation is included in the income or the expenses during the period.

The Group's intangible fixed assets include:

Land-use right

Land use rights are recognized as intangible fixed assets when the Group holds the legal land use rights and the cost can be measured reliably. The initial cost of land use rights includes actual costs directly attributable to acquiring the land use rights, such as: payments made to acquire the land use rights, compensation and site clearance costs, land levelling costs, and registration fees (if any).

Depreciation/Amortization of land use rights is recognized as follows:

- Land use rights with a definite term: Amortized on a straight-line basis over the remaining land use period stated in the land use right certificate.
- Land use rights with an indefinite term: Not amortized.

Software program

Costs related to computer software programs is not an integral part of the related hardware is capitalized. Historical costs of computer software include all the expenses of the Group to pay until the date the software is put into use. Computer software is amortized in line with straight-line method within 05 - 08 years.

10. Investment properties

Investment properties are real estate holding (land or a building, or part of a building, or both) held to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes, or sale in the ordinary course of business.

Investment properties are determined by the historical costs less (-) accumulated depreciation.

Historical cost of investment properties include all the expenses paid by the Group or the fair value of other consideration given to acquire the assets at the time of its acquisition or construction.

Subsequent expenses relating to an investment properties that have already been recognized should be added to the net book value of the investment properties when they are probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment properties, will flow to the Group.

Investment properties are depreciated in line with straight-line method over their estimated useful lives:

<u>Kinds of fixed assets</u>	<u>Years</u>
Buildings and structures	15

11. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

12. Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

Surplus of share capital

Surplus of share capital is recognized at differences between issued actual value and the nominal value of stocks, direct costs related to the issuance of stocks.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Group's Charter as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends.

13. Recognition of revenues and income

Revenues are recognized when the Group may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of goods

Revenues from sale of goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Revenues from rendering of services

Revenues from rendering of services transaction are recognized when the result of transaction is determined reliably. Where the service is rendered during numerous periods, revenue in period is recognized based on the results of work completely as at balance sheet date. The results of rendering of services transaction are determined when satisfying all the following conditions:

- Revenue is determined rather reliably;
- Be able to gain economic benefits from the transactions;
- Determining work completely as at Balance Sheet date;
- Determining expenses related to rendering of services.

Interest

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

Dividends and divided profits

Dividends and divided profits are recorded as the Group has the right to receive dividends or profits from the capital contribution.

14. Cost of goods sold

Cost of goods sold is total cost of goods, expenses directly of provided services, other expenses are included in the cost of goods.

15. Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include expenses or losses related to financial investment activities, borrowing costs, costs of capital contribution to joint ventures and associates.

Borrowing costs include interest and other costs incurred directly related to loans. Borrowing costs will be capitalized when they are directly related to the construction or the production of an asset in progress, which has taken a substantial period of time (over 12 months) to get ready for intended use or sales of the asset. Otherwise, the borrowing costs will be recognized into expenses during the period. For private loans serve the construction of fixed assets, investment properties, interest is capitalized even if the construction period of less than 12 months. The income arising from the temporary investment of loans is recorded reducing the historical cost of the relevant assets.

In the event of general borrowings which are partly used for acquiring, constructing or producing an asset in progress, the costs eligible for capitalization will be determined according to the capitalization rates applied to average accumulated expenditure on that asset. The capitalization rates are computed at the average interest rates on the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

16. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Group.

17. Taxes and statutory obligations

The Group's taxes calculates and pays the budget include:

Value added tax (VAT)

Value added tax (VAT) is in accordance with deduction method.

Current Corporate income tax (CIT)

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

Other taxes will be paid according to prevailing regulations.

18. Related parties

A party is considered as a related party of the Group in case that party is able to control the Group or to cause material effects on the financial decisions as well as the operations of the Group. A party is also considered a related party of the Group in case that party is under common control or significant influence. In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

19. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

20. Comparative figures

Certain balances on the interim consolidated Statement of Financial Position have been restated to conform to current regulations (the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance). Details are as follows:

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: 97/4 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city.

Selected Notes to the consolidated Financial Statements (cont.)For the six-month period from 01st January 2026 to 30th June 2026

Code	Items	Ending balance of previous year under Circular 200/2014/TT-BTC / Before adjustment	Beginning balance of current year has been restated under Circular 99/2025/TT-BTC) / After adjustment	Differences
1	2	3	4	5=4-3
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION				
Assets				
135	Short-term loan receivables	323,141,713,873	-	(323,141,713,873)
136	Other short-term receivables	685,831,497,823	602,765,921,426	(83,065,576,397)
123	Short-term held-to-maturity investment	203,000,000,000	609,207,290,270	406,207,290,270
216	Other long-term receivables	256,674,375,501	2,064,375,501	(254,610,000,000)
263	Investments in other entities	29,899,281,816	284,509,281,816	254,610,000,000
	Total assets	1,498,546,869,013	1,498,546,869,013	-
Liabilities				
320	Short-term loans and finance lease liabilities	383,732,712,557	290,517,007,557	(93,215,705,000)
339	Long-term loans and finance lease liabilities	524,443,793,040	617,659,498,040	93,215,705,000
	Total liabilities	908,176,505,597	908,176,505,597	-
INTERIM (CONSOLIDATED) INCOME STATEMENT				
23	Expenses from financial activities	26,003,979,577	12,503,979,577	(13,500,000,000)
26	General & administration expenses	59,226,628,410	72,726,628,410	13,500,000,000
	Total	85,230,607,987	85,230,607,987	-

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Currency: VND)

1. Cash and cash equivalents

Items	Ending balance of period	Beginning balance
Cash and cash equivalents held by the company that are not restricted for use		
Cash on hand	3,820,354,178	2,444,898,800
Demand deposits	258,743,280,506	86,625,086,809
Total	262,563,634,684	89,069,985,609

(1) Details of banks:

Items	Ending balance of period	Beginning balance
- Vietnam Joint Stock Commercial Bank for Industry and Trade (Vietinbank)	230,150,329,561	-
- Other banks	28,592,950,945	86,625,086,809
Total	258,743,280,506	86,625,086,809

2. Short-term held-to-maturity investment

Details	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
<i>Short-term held-to-maturity investment from related parties</i>	57,175,367,733	-	-	-
Truong An Tay Nguyen One Member Co., Ltd.	57,175,367,733	-	-	-
+ Loan principal	55,348,346,466	-	-	-
+ Loan interest	1,827,021,267	-	-	-
<i>Short-term held-to-maturity investment from other companies</i>	248,661,860,251	(8,976,774,597)	609,207,290,270	-
- Term deposits	69,499,966,580	-	203,000,000,000	-
Asia Commercial JS Bank (ACB)	49,499,966,580	-	176,000,000,000	-
Military Commercial JS Bank (MBbank)	10,000,000,000	-	-	-
Other banks	10,000,000,000	-	27,000,000,000	-
- Loans granted	158,432,113,585	-	323,141,713,873	-
Vu Van Tin ⁽¹⁾	34,590,472,001	-	41,540,000,000	-
Mai Xuan Binh ⁽²⁾	33,164,874,384	-	9,169,967,067	-
Binh An House JSC ⁽³⁾	77,350,000,000	-	-	-
Others	13,326,767,200	-	269,797,912,564	-

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Selected Notes to the consolidated Financial Statements (cont.)For the six-month period from 01st January 2026 to 30th June 2026

Details	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
- Interest receivables from loans	20,027,656,853	(8,976,774,597)	78,083,809,273	-
- Others	702,123,233	-	4,981,767,124	-
Total	305,837,227,984	(8,976,774,597)	609,207,290,270	-

(1) This is a loan granted to Mr. Vu Van Tin according to the Loan agreement No. 005/2025/HĐCT dated 15th December 2025, 12-month term, interest rate from 9%/year, unsecured.

(2) This is a loan granted to Mr. Mai Xuan Binh according to the Loan agreement No. 13012026/HĐMT dated 13th January 2026, 12-month term from the disbursement date, interest rate of 6.5%/year, unsecured.

(3) This is a loan granted to Binh An House JSC according to the Loan agreement No. 01/2026/HDV/DLGNT-BAH dated 22nd April 2026, 12-month term from the disbursement date, interest rate of 10 %/year.

In which the period-end value of the deposit contract with amount of VND 49,499,966,580 is used as collateral for loans (refer to the Notes No. V.21).

The movement in provision for short-term held-to-maturity investment is as follows:

	Current period	Previous period
Beginning balance	-	-
Increase from initial consolidation of subsidiaries	(8,589,414,202)	-
Make provision	(525,689,162)	-
Reversal of provision	138,328,767	-
Debt write-off	-	-
Ending balance of period	(8,976,774,597)	-

3. Short-term trade receivables

	Ending balance of period	Beginning balance
<i>Short-term receivables from related parties</i>	-	-
<i>Short-term receivables from other customers</i>	<i>132,780,609,187</i>	<i>161,204,596,806</i>
- Electric Power Trading Company - Vietnam Electricity Group	33,685,181,316	23,464,340,606
- Skyworth Overseas Sales Ltd	37,177,082,614	60,637,967,075
- Branch of LG Electronics Vietnam Hai Phong Co., Ltd in Hanoi	23,163,316,809	-
- Skyworth Vietnam Co., Ltd.	5,702,754,351	41,887,959,322
- Others	33,052,274,097	35,214,329,803
Total	132,780,609,187	161,204,596,806

In which, the period-end value of short-term trade receivables with amount of VND 67,169,761,927 is used as collateral for loans (refer to the Notes No. V.21).

4. Short-term advance payments to suppliers

	Ending balance of period	Beginning balance
<i>Advance payments to related parties</i>	6,138,837,863	-
- Duc Long Gia Lai Construction Investment JSC	6,138,837,863	-
<i>Advance payments to other suppliers</i>	15,003,362,958	48,740,107,111
- Others	15,003,362,958	48,740,107,111
Total	21,142,200,821	48,740,107,111

5. Other short-term and long-term receivables**5a. Other short-term receivables**

	Ending balance of period	Beginning balance
<i>Receivables from related parties</i>	11,440,241,643	551,816,962,465
- Truong An Tay Nguyen One Member Co., Ltd.	11,440,241,643	6,236,962,465
- Others	-	545,580,000,000
<i>Receivables from other organizations and individuals</i>	49,098,211,940	50,948,958,961
- Others	49,098,211,940	50,948,958,961
Total	60,538,453,583	602,765,921,426

5b. Other long-term receivables

	Ending balance of period	Beginning balance
<i>Receivables from related parties</i>	2,064,375,501	2,064,375,501
- Duc Long Gia Lai Group JSC (security deposit)	2,064,375,501	2,064,375,501
<i>Receivables from other organizations and individuals</i>	-	-
Total	2,064,375,501	2,064,375,501

6. Provisions for doubtful receivables

	Ending balance of period	Beginning balance
<i>Provision for receivables from related parties</i>	-	-
<i>Provision for receivables from other organizations and individuals that are non-related parties</i>	-	-
- Overdue more than 06 months, less than 01 year	-	-
- Overdue more than 02 years, less than 03 years	-	-
- Overdue more than 03 years	(3,244,630,630)	(2,321,989,503)
Total	(3,244,630,630)	(2,321,989,503)

The movement in provisions for doubtful receivables is as follows:

	Current period	Previous period
Beginning balance	(2,321,989,503)	(17,421,847,787)
- Make provision	-	-
- Increase from initial consolidation of subsidiaries	(897,477,000)	-
- Exchange rate impact due to reporting conversion	(25,164,127)	(185,051,628)
- Reversal of provision	-	13,500,000,000
Ending balance of period	(3,244,630,630)	(4,106,899,415)

7. Inventories

	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
- Materials and supplies ⁽¹⁾	87,768,636,367	(10,901,118,690)	25,164,421,772	(9,356,193,522)
- Tools	482,770,648	-	357,019,344	-
- Work-in-process ⁽²⁾	19,694,681,315	(1,528,099,430)	20,092,057,370	(921,604,068)
- Finished goods ⁽³⁾	30,445,724,443	(3,465,852,390)	21,853,163,688	(4,374,012,717)
Total	138,391,812,773	(15,895,070,510)	67,466,662,174	(14,651,810,307)

(1) Raw material and supplies are mainly materials for the production of electronic components.

(2) Work-in-process are mainly electronic components and household utility products in the production process.

(3) Finished goods are electronic components of all kinds.

8. Short-term and long-term prepaid expenses

8a. Short-term prepaid expenses

The movement:	Current period	Previous period
- Beginning balance	771,135,409	484,768,645
- New procurement during period	2,478,862,159	2,393,169,658
- Increase from initial consolidation of subsidiaries	59,711,128	-
- Allocation during period	(1,624,521,799)	(980,139,625)
Ending balance of period	1,685,186,897	1,897,798,678
Details of balance	Ending balance of period	Beginning balance
- Tools in use	1,685,186,897	771,135,409
Total	1,685,186,897	771,135,409

8b. Long-term prepaid expenses

The movement:	Curent period	Previous period
- Beginning balance	97,256,377,738	86,627,436,014
- New procurement during period	7,072,145,063	19,568,363,159
- Impact due to reporting conversion	1,215,382,875	139,586,206
- Exchange rate impact due to reporting conversion	-	247,212,124
- Increase from initial consolidation of subsidiaries	32,189,398,767	-
- Decrease due to transfer to assets	(24,988,888,892)	-
- Allocation during period	(14,079,658,631)	(4,028,514,872)
Ending balance of period	98,664,756,920	102,554,082,631
Details of balance	Ending balance of period	Beginning balance
- Cost of site clearance compensation ⁽¹⁾	22,838,106,086	23,694,535,064
- Land rental ⁽²⁾	30,494,698,149	29,952,909,324
- Land-use rights with definite terms ⁽³⁾	-	25,061,111,114
- Tools in use	204,829,915	173,997,402
- Repair and warranty expenses	6,160,266,222	1,583,722,362
- Overhaul expenses of fixed assets ⁽³⁾	21,973,198,606	-
- Others	16,993,657,942	16,790,102,472
Total	98,664,756,920	97,256,377,738

⁽¹⁾ According to the Land Lease Agreement with the People's Committee of Ninh Thuan province: Land Lease Agreement No. 25/HĐTĐ dated 26th June 2020, 50-year lease term, area of 15,828.60 m² (being issued the Certificate of land-use right No. 159262); Land Lease Agreement No. 06/HĐTĐ dated 31st January 2020, 50-year lease term, area of 560,087.20 m² (being issued the Certificate of land-use right No. 364963). Residual value of this cost of site clearance compensation which is used as collateral for loan at banks is VND 22,838,106,086 (refer to the Notes No. V.22).

⁽²⁾ This is the land rental in the People's Republic of China.

⁽³⁾ Pursuant to the Decision No. 1400/QĐ-UBND dated 12th August 2022 on amendments to Clause 5, Article 1 of the Decision No. 396/QĐ-UBND dated 14th March 2014 issued by the Chairman of the Dak Nong Provincial People's Committee (currently Lam Dong province) regarding the approval of the adjusted financial plan for the BOT Project to upgrade and expand National Route 14 (Km817 – Km887 section), the major overhaul period for the project is once every 4 years. Accordingly, the Company allocates this expense on a straight-line basis over a period of 48 months starting from the completion of the overhaul work.

9. Tangible fixed assets

Details are presented in the attached *Appendix No. 01*.

10. Intangible fixed assets

Items	Computer software	Long-term land use rights	Total
I. Historical cost			
1. Beginning balance	923,899,941	108,258,981,482	109,182,881,423
2. Increase during period	80,000,000	26,560,000,000	26,640,000,000
- Increase from construction	-	560,000,000	560,000,000
- Increase from prepaid expenses	-	26,000,000,000	26,000,000,000
- Increase from initial consolidation of subsidiaries	80,000,000	-	80,000,000
3. Decrease during period	-		
4. Ending balance of period	1,003,899,941	134,818,981,482	135,822,881,423
<i>In which: fully-amortized fixed assets which are still in use</i>	250,135,000	-	250,135,000
II. Accumulated amortization			
1. Beginning balance	452,853,513	-	452,853,513
2. Increase during period		-	
- Amortization during period	69,535,782	369,203,595	438,739,377
- Increase from initial consolidation of subsidiaries	80,000,000	-	80,000,000
- Increase from prepaid expenses	-	1,011,111,108	1,011,111,108
3. Decrease during period	-	-	
4. Ending balance of period	602,389,295	1,380,314,703	1,982,703,998
III. Net book value			
1. Beginning balance	471,046,428	108,258,981,482	108,730,027,910
2. Ending balance of period	401,510,646	133,438,666,779	133,840,177,425

In which: Residual value is used as collateral for loans is VND 85,179,685,297 (refer to the Notes No. V.21).

11. Investment Properties

These are the Company's sales kiosks for rent. Details of the movement in investment properties are as follows:

	Infrastructure	Total
Historical cost		
Beginning balance	1,891,892,974	1,891,892,974
Increase during period	-	-
Decrease during period	-	-
Ending balance of period ^(*)	1,891,892,974	1,891,892,974
<i>In which: fully-depreciated fixed assets which are still in use</i>	1,891,892,974	1,891,892,974
Accumulated depreciation		
Beginning balance	1,891,892,974	1,891,892,974
Depreciation during period	-	-
Decrease during period	-	-
Ending balance of period	1,891,892,974	1,891,892,974
Net book value		
Beginning balance	-	-
Ending balance of period	-	-

Revenues and expenses related to investment properties:

	Ending balance of period	Beginning balance
Income from investment property rental	814,723,634	635,653,958
Direct operating expenses of investment properties generate rental income during period	-	-
(Profit)/ loss from investment properties	814,723,634	635,653,958

12. Construction-in-progress

	Beginning balance	Increase from initial consolidation of subsidiaries	Arising during period	Transferred into fixed assets during period	Ending balance of period
Construction-in-progress					
- Construction	824,656,478	-	-	-	824,656,478
- Unplanned repair expenses for National Route 14 ^(*)	-	3,019,500,280	200,458,339	-	3,219,958,619
Total	824,656,478	3,019,500,280	200,458,339	-	4,044,615,097

(*) This relates to the Inspection work on the cause of the incident at the Ho Chi Minh Road section from Km1900+350 to Km1900+650, which is part of the BOT Project to upgrade and expand National Route 14. The work comprises multiple packages, including consulting, supervision, and inspection, and is currently in progress.

13. Long-term financial investments

	Ending balance of period	Beginning balance
- Investment in associates and joint ventures	355,516,210,744	269,910,246,265
- Investment in other entities	285,310,557,360	284,509,281,816
- Long-term held-to-maturity investment	30,879,786,614	-
Total	671,706,554,718	554,419,528,081

13a. Investment in associates and joint ventures

Historical cost of investment in associates

Company's name	Lines of business	Ending balance of period		Beginning balance	
		Ownership rate (%)	Historical cost	Ownership rate %	Historical cost
- Duc Long Dak Nong BOT and BT JSC ⁽¹⁾	Management and operation of road toll plaza	(1)	(1)	29%	201,187,500,000
- CP1 Wind Power Energy JSC ⁽²⁾	Generation of wind power, solar power, and hydropower	41.73%	127,500,000,000	-	-
- CP2 Wind Power Energy JSC ⁽³⁾	Generation of wind power, solar power, and hydropower	42.01%	127,500,000,000	-	-
- CP3 Solar Power Energy JSC ⁽⁴⁾	Generation of wind power, solar power, and hydropower	22.20%	50,000,000,000	-	-
- Chư Pưh 4 Solar Power Energy JSC ⁽⁵⁾	Generation of wind power, solar power, and hydropower	21.70%	48,750,000,000	-	-
Total			353,750,000,000		201,187,500,000

(1) Duc Long Dak Nong BOT and BT JSC is set up in accordance with the initial Business Registration Certificate No. 6400192949 dated 03rd August 2010 and the 10th amendment dated 25th July 2024 granted by the Department of Planning and Investment of Dak Nong province. Main business activities: Investment and construction of traffic works. As at the accounting period ended, the Company invested 24,900,000 stocks equivalent to 99.60% of charter capital of Duc Long Dak Nong BOT and BT JSC (Beginning balance was 7,250,000 stocks equivalent to 29% of charter capital), transferred from an associate to a subsidiary starting from 01st January 2026.

(2) CP1 Wind Power Energy JSC is set up in accordance with the Business Registration Certificate No. 5901236024 dated 10th September 2025 granted by Gia Lai Department of Finance. Main business activities: Generation of wind power, solar power, and hydropower. As at the accounting period ended, the Company invested 12,750,000 stocks equivalent to 41.73% of charter capital of CP1 Wind Power Energy JSC (Beginning balance was 0 stock equivalent to 09% of charter capital).

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- (3) CP2 Wind Power Energy JSC is set up in accordance with the Business Registration Certificate No. 5901236112 dated 11th September 2025 granted by Gia Lai Department of Finance. N Main business activities: Generation of wind power, solar power, and hydropower. As at the accounting period ended, the Company invested 12,750,000 stocks equivalent to 42.01% of charter capital of CP2 Wind Power Energy JSC (Beginning balance was 0 stock equivalent to 29% of charter capital).
- (4) CP3 Solar Power Energy JSC is set up in accordance with the Business Registration Certificate No. 5901236352 dated 15th September 2025 granted by Gia Lai Department of Finance. N Main business activities: Generation of wind power, solar power, and hydropower. As at the accounting period ended, the Company invested VND 50,000,000,000 equivalent to 22.2% of charter capital of CP3 Solar Power Energy JSC (Beginning balance was VND 0 equivalent to 29% of charter capital).
- (5) Chur Puh 4 Solar Power Energy JSC is set up in accordance with the initial Business Registration Certificate No. 5901236602 dated 19th September 2025 and the 1st amendment dated 29th September 2025 granted by Gia Lai Department of Finance. N Main business activities: Generation of wind power, solar power, and hydropower. As at the accounting period ended, the Company invested VND 48,750,000,000 equivalent to 21.7% of charter capital of Chur Puh 4 Solar Power Energy JSC (Beginning balance was VND 0 equivalent to 29% of charter capital).

Details of investment in joint ventures and associates by equity method are as follows:

	Duc Long Dak Nong BOT and BT JSC	CP1 Wind Power Energy JSC	CP2 Wind Power Energy JSC	CP3 Solar Power Energy JSC	Chur Puh 4 Solar Power Energy JSC	Total
Historical cost of investment value						
- Beginning balance	201,187,500,000	-	-	-	-	201,187,500,000
- Increase investment value		127,500,000,000	127,500,000,000	50,000,000,000	48,750,000,000	353,750,000,000
New investment during period	-	127,500,000,000	127,500,000,000	50,000,000,000	48,750,000,000	353,750,000,000
Decrease investment value	(201,187,500,000)	-	-	-	-	(201,187,500,000)
Transfer to investment in subsidiary	(201,187,500,000)	-	-	-	-	(201,187,500,000)
- Ending balance of period	-	127,500,000,000	127,500,000,000	50,000,000,000	48,750,000,000	353,750,000,000
Accumulated profit/(loss) profit after acquiring						
- Beginning balance	68,722,746,265	-	-	-	-	68,722,746,265
Profit/(loss) from associates and joint ventures during period		615,379,462	593,990,590	331,376,170	225,464,522	1,766,210,744
Transfer to investment in subsidiary	(68,722,746,265)	-	-	-	-	(68,722,746,265)
Excluding from dividends received during period	-	-	-	-	-	-
- Ending balance of period	-	615,379,462	593,990,590	331,376,170	225,464,522	1,766,210,744
Book value						
- Beginning balance	269,910,246,265	-	-	-	-	269,910,246,265
- Ending balance of period	-	128,115,379,462	128,093,990,590	50,331,376,170	48,975,464,522	355,516,210,744

13b. Investment in other entities

	Ending balance of period			Beginning balance		
	Historical cost	Fair value ^(*)	Provision	Historical cost	Fair value ^(*)	Provision
<i>Other long-term investments</i>	285,310,557,360	292,268,600,000		284,509,281,816	293,286,400,000	-
Truong An Tay Nguyen One Member Co., Ltd. ⁽¹⁾	254,610,000,000	254,610,000,000	-	254,610,000,000	254,610,000,000	-
Duc Long Gia Lai Group JSC	30,700,557,360	37,658,600,000	-	29,899,281,816	38,676,400,000	-
Total	285,310,557,360	292,268,600,000	-	284,509,281,816	293,286,400,000	-

⁽¹⁾ This is a capital contribution under the Business Cooperation Contract (BCC) No. 01/HDHTKD-DL1-TATN dated 20th September 2025 signed with Truong An Tay Nguyen One Member Co., Ltd. regarding the joint investment in the operation of DLG Hotel Da Nang, located at No. 258 Vo Nguyen Giap street, An Hai ward, Da Nang city. Accordingly, profits will be shared among the parties in proportion to their actual capital contribution ratios to the project, but not lower than 9%/year calculated on the total business cooperation amount.

^(*) For stocks with trading prices, fair value is determined based on the closing price on 30th June 2026 of the Stock Exchanges.

13c. Long-term held-to-maturity investment

Details	Ending balance of period		Beginning balance	
	Historical cost	Provision	Historical cost	Provision
<i>Long-term held-to-maturity investment from related parties</i>	-	-	-	-
<i>Long-term held-to-maturity investment from other companies</i>	30,879,786,614	-	-	-
- Loans granted	30,879,786,614	-	-	-
Vo Thi Thu Hang ⁽¹⁾	14,129,786,614	-	-	-
Phu Thanh Gia Pleiku Co., Ltd. ⁽²⁾	16,750,000,000	-	-	-
Total	30,879,786,614	-	-	-

⁽¹⁾ This is a loan granted to Ms Vo Thi Thu Hang according to the Contract No. 02/HĐ-HTV/2021 dated 25th September 2021 and its attached amendments. Loan limit: VND 70,000,000,000. Loan term: 72 months. Interest rate: 11%/year. Collateral: unsecured.

⁽²⁾ This is a loan granted to Phu Thanh Gia Pleiku Co., Ltd. according to the Contract No. 01/HĐ-HTV/2026 dated 18th March 2026. Loan limit: VND 16,750,000,000. Loan term: 24 months. Interest rate: 11%/year. Collateral: unsecured.

14. Goodwill

Goodwill arising from the acquisition of a subsidiary	Beginning balance	Increase from initial consolidation of subsidiaries	Allocation during perriod	Ending balance of period
- DLG Ansen Electronics Co., Ltd.	392,710,891	-	(33,186,836)	359,524,055
- DLG Ninh Thuan Solar Power JSC	49,172,675,775	-	(4,097,722,981)	45,074,952,794
- Mass Noble Investments Limited	62,807,484,089	-	(3,623,508,697)	59,183,975,392
- Duc Long Dak Nong BOT and BT JSC	-	188,603,258,731	(9,430,162,937)	179,173,095,794
Total	112,372,870,755	188,603,258,731	(17,184,581,451)	283,791,548,035

15. Short-term trade payables

	Ending balance of period	Beginning balance
<i>Short-term payables to related parties</i>	-	2,280,858,000
- Duc Long Gia Lai Group JSC	-	2,280,858,000
<i>Short-term payables to other suppliers</i>	182,614,361,250	125,314,994,456
- Shenzhen Chuangwei – RGB Electronics Company Limited	56,911,108,181	39,329,334,667
- Shenzhen Skyworth Display Technology Co.,Ltd	30,600,281,927	-
- Skyworth Overseas Sale Ltd	42,873,589,334	58,752,119,250
- Department for Roads of Vietnam	23,827,239,000	-
- Others	28,402,142,808	27,233,540,539
Total	182,614,361,250	127,595,852,456

In which: Overdue trade payables amounted to VND 23,827,239,000.

16. Short-term advance payments from customers

	Ending balance of period	Beginning balance
<i>Advance payments from related parties</i>	-	-
<i>Others</i>	43,714,598,181	43,027,726,023
- Others	43,714,598,181	43,027,726,023
Total	43,714,598,181	43,027,726,023

17. Dividends and profits payable

	Ending balance of period	Beginning balance
Dividends and profits payable	22,500,000,000	-
Total	22,500,000,000	-

18. Taxes and statutory obligations

<u>Beginning balance</u>		<u>Arising during period</u>				<u>Ending balance of period</u>	
Payable	Receivable	Payable	Increase from initial consolidation	Impact of exchange rate translation	Already paid / Reversal	Payable	Receivable
746,594,386	184,719,382	21,152,824,241	3,977,158,648	-	(22,152,599,146)	3,539,258,747	
-	4,026	612,874,823	-	-	(612,874,823)		4,026
72,481,445,544	-	8,440,175,384	6,537,117,472	(481,333,499)	(67,830,733,504)	19,146,671,397	
32,022,403	-	472,378,380	118,227,125	-	(578,762,450)	58,669,283	14,803,825
746,099,920		63,196,660	(16,668,782)	-	(630,901,763)	161,726,035	
17,159,284		25,137,594	(5,008,163)	-	(38,394,259)		1,105,544
-	40,254	2,166,382	-	-	(2,166,382)		40,254
74,023,321,537	184,763,662	30,768,753,464	10,610,826,300	(481,333,499)	(91,846,432,327)	22,906,325,462	15,953,649

Value added tax (VAT)

The Group pay value added tax in accordance with deduction method.

Corporate income tax (CIT)

Estimated corporate income tax (CIT) payable during the period is as follows:

	<u>Current period</u>	<u>Previous period</u>
Total pre-tax accounting profit	48,248,060,859	35,942,876,625
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:	91,643,711,433	14,846,052,181
- Increase adjustments	123,345,136,281	63,093,188,874
+ Expenses without valid documents	22,949,218,345	1,027,346,360
+ Allocation of goodwill	17,184,581,451	22,742,323,348
+ Taxable income loss at separate CIT finalization branches, member firms	30,801,090,220	39,323,519,166
+ Increase from initial consolidation of subsidiaries	52,410,246,265	-
- Decrease adjustments	(31,701,424,848)	(48,247,136,693)
+ Profit in joint ventures and associates under equity method	(1,912,411,012)	-
+ Influence from consolidation	(29,789,013,836)	(48,247,136,693)

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	Current period	Previous period
+ Decrease from initial consolidation of subsidiaries	52,410,246,265	-
+ Other decrease	-	-
Taxable income	139,891,772,292	50,788,928,806
Tax-exempt income	-	-
Taxed income	139,891,772,292	50,788,928,806
CIT payable under the taxed income	14,884,215,090	6,246,253,428
Corporate income tax is reduced	(6,444,039,707)	(2,637,362,086)
Adjustment of corporate income tax (CIT) payable from previous years	-	-
Total current corporate income tax (CIT) payable	8,440,175,384	3,608,891,342

19. Short-term accruals

	Ending balance of period	Beginning balance
- Interest expenses payable	8,711,236,529	6,530,852,199
- Costs for operating factories and offices	12,861,002,550	14,336,006,612
- Others	41,092,736,266	37,448,357,197
Total	62,664,975,345	58,315,216,008

20. Other short-term payables

	Ending balance of period	Beginning balance
<i>Short-term payables to related parties</i>	-	529,500,000,000
- Duc Long Gia Lai Group JSC	-	529,500,000,000
<i>Other short-term payables</i>	4,285,325,011	6,384,611,606
- Short-term mortgages, deposits	2,903,939,470	4,434,481,110
- Others	1,381,385,541	1,950,130,496
Total	4,285,325,011	535,884,611,606

21. Short-term and long-term loans and finance lease liabilities*The movement in short-term and long-term loans and finance lease liabilities is as follows:*

	Beginning balance	Loan amount incurred during period	Increase from initial consolidation of subsidiaries	Loan amount already paid during period	Ending balance of period
Short-term and long-term loans from banks, organizations, individuals	908,176,505,597	195,894,989,579	200,281,403,555	(444,303,532,517)	860,049,366,214
Total	908,176,505,597	195,894,989,579	200,281,403,555	(444,303,532,517)	860,049,366,214

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Selected Notes to the consolidated Financial Statements (cont.)For the six-month period from 01st January 2026 to 30th June 2026**21a. Short-term loans and finance lease liabilities**

	Ending balance of period		Beginning balance	
	Amount	Ability to repay	Amount	Ability to repay
<i>Short-term loans payable to related parties</i>	-	-	-	-
<i>Short-term loans payable to other organizations and individuals</i>	154,610,266,499	154,610,266,499	290,517,007,557	290,517,007,557
- Asia Commercial JS Bank (ACB) ⁽¹⁾	153,819,617,079	153,819,617,079	271,217,007,557	271,217,007,557
- Vietnam Export Import Commercial JS Bank (Eximbank)	-	-	19,300,000,000	19,300,000,000
- Others	790,649,420	790,649,420	-	-
Total	154,610,266,499	154,610,266,499	290,517,007,557	290,517,007,557

⁽¹⁾ The loan from Asia Commercial JS Bank (ACB) according to the Credit contract No. KHO.DN.872.130326 dated 13th March 2026 signed by Asia Commercial JS Bank (ACB) and DLG Ansen Electronics Co., Ltd.

- Loan limit : USD 2,000,000 and VND 109,000,000,000;
- Loan term : to the end of 26th August 2026;
- Interest rate : applicable to each debt acknowledgment;
- Loan purpose : supplementing working capital; to grant loans for or discount receivables arising from export shipping documents under post-shipment payment terms;
- Collateral:
 - + Total balance including principal and accrued interest arising from term deposit agreements of the Company issued by the Bank (refer to the Notes No. V.2).
 - + All property rights are debt claims, receivables, damage claims, insurance benefits and all other rights with monetary value, benefits; amounts of money (debt claims, receivables, damage claims, insurance benefits and other amounts); assets are other movable assets with monetary value that the Company obtains according to the set(s) of export documents under the post-delivery payment method formed in the future signed between the Company and the Obligated Party (individuals and organizations with payment obligations to the Company), including property rights, amounts of money of the Company in resolving invalid contracts, contracts terminated before maturity (refer to the Notes No. V.3).
 - + Real estates (refer to the Notes No. V.10).

21b. Long-term loans and finance lease liabilities

	Ending balance of period		Beginning balance	
	Amount	Ability to repay	Amount	Ability to repay
<i>Long-term loans and finance lease liabilities payable to related parties</i>	-	-	-	-
<i>Long-term loans and finance lease liabilities payable to other organizations and individuals</i>	705,439,099,715	705,439,099,715	617,659,498,040	617,659,498,040
Orient Commercial JS Bank (OCB) ⁽¹⁾	532,632,212,040	532,632,212,040	576,769,748,040	576,769,748,040
Asia Commercial JS Bank (ACB) ⁽²⁾	36,800,750,000	36,800,750,000	40,889,750,000	40,889,750,000
Vietnam JS Commercial Bank For Industry and Trade (VietinBank) – Gia Lai branch ⁽³⁾	135,281,403,555	135,281,403,555	-	-
Other banks	724,734,120	724,734,120	-	-
Total	705,439,099,715	705,439,099,715	617,659,498,040	617,659,498,040

(1) The loan from Orient Commercial JS Bank (OCB) according to the Credit contract No. 00009/2019/HĐTD-OCB-DN dated 08th August 2019 and the Credit contract No. 00010/2019/HĐTD-OCB-DN dated 08th August 2019, loan term: 144 months, interest rate: upon each time of getting debt. Total loan balance as at 30th June 2026 is VND 683,419,624,040 with the purpose of serving construction investment activities of Thuan Nam Duc Long solar power plant (Thuan Nam 19) (referred to as "Project"). This loan is guaranteed by the project value forming tangible fixed assets with residual value of VND 581,695,923,670 (refer to the Notes No. V.5) and the Certificate of land-use right No. 364963 with area of 560,087.2 m², the Certificate of land-use right No. 159262 area of 15,828.6 m² with the residual cost of site clearance compensation is VND 22,838,106,086 (refer to the Notes No. V.9).

(2) The loan according to the Credit contract No. KHO.DN.2454.270624 dated 05th December 2024:

- Loan limit is VND 50,000,000.000;
- Loan term: 77 months from the first disbursement date;
- Interest rate: upon each time of getting debt;
- Purpose: paying reasonable, valid and legal costs to receive transfer of land-use rights and other land-attached assets at Lot I3-6, Road N2, Saigon Hi-Tech Park, and investing in machinery and equipment for television production;
- Collateral: This loan is guaranteed by a third party through:
 - + Real estate owned by the Company. (Refer to the Notes No. V.10).
 - + Real estate at No. 97/2 Nguyen Huu Canh street, Ho Chi Minh city (refer to the Notes V.10).

(3) The loan from Vietnam JS Commercial Bank For Industry and Trade (VietinBank) – Gia Lai branch according to the Credit contract No. 45/HĐTD dated 26th February 2011 and Appendix 16 dated 29th September 2022 regarding the amendment to the principal repayment schedule.

- Loan limit: VND 997,000,000,000;
- The final principal repayment date is 3rd December 2027 in accordance with Appendix 16 dated 29th September 2022.
- Purpose: to implement the BOT Investment Project for upgrading and expanding National Route 14 (Km817 – Km887 section).
- Interest rate: periodically adjusted interest rate.
- Collateral: property rights arising from BOT Contract No. 01/HDBOT dated 1st September 2010 between the Company and the People's Committee of Dak Nong Province (currently Lam Dong province) (refer to Note V.9).

22. Owners' equity

22a. The movement in the owners' equity

Details are presented in the attached *Appendix No. 02*.

22b. Transactions on capital with owners and distribution of dividends and profit

	<u>Current period</u>	<u>Previous period</u>
- Owners' invested equity		
+ Beginning balance	1,168,587,310,000	1,062,360,940,000
+ Increase during period	637,416,560,000	-
+ Decrease during period	-	-
+ Ending balance of period	1,806,003,870,000	1,062,360,940,000

22c. Stocks

	Ending balance of period	Beginning balance
Number of stocks being registered to issue	180,600,387	116,858,731
Number of stocks already issued / public offering	180,600,387	116,858,731
- Common stocks	180,600,387	116,858,731
- Preferred stocks (type is classified as owners' equity)	-	-
Number of buy-back stocks		
- Common stocks	-	-
- Preferred stocks	-	-
Number of outstanding stocks	180,600,387	116,858,731
- Common stocks	180,600,387	116,858,731
- Preferred stocks	-	-
Nominal value of outstanding stocks: VND 10,000/stock.		

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CONSOLIDATED INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

Total revenues

Details are as follows:	Current period	Previous period
- Sales of electronic components	118,516,444,323	186,713,734,365
- Revenue from yards	8,863,659,297	7,993,637,174
- Sales of solar power	104,944,650,426	96,774,388,275
- Charging station operations	372,684,154	-
- Sales of household appliances	38,254,398,465	157,587,101,343
- Road toll collection services	179,148,359,257	-
- Transportation and others	303,157,650	510,933,841
Total	450,403,353,572	449,579,794,998

Revenues with related parties

Details are as follows:	Current period	Previous period
- Revenues from transportation activities		
Duc Long Gia Lai Group JSC ("DLG")	27,272,728	27,272,728

2. Cost of goods sold

Details are as follows:

	Current period	Previous period
- Electronic components sold	117,458,596,375	180,104,084,053
- Cost of yards	2,196,730,695	1,492,712,139
- Sales of solar power	28,008,467,462	28,614,062,624
- Charging station operations	128,437,626	-
- Sales of household appliances	25,106,519,719	136,318,253,253
- Toll plaza operation	92,870,918,788	-
- Transportation and others	338,984,810	673,564,612
Total	266,108,655,475	347,202,676,681

3. Income from financial activities

Details are as follows:

	Current period	Previous period
- Interest on deposits and loan interest	18,850,271,239	8,507,263,317
- Profits from business cooperation contract	11,363,279,178	-
- Others	583,836,221	684,947,286
Total	30,797,386,638	9,192,210,603

4. Expenses from financial activities

Details are as follows:

	Current period	Previous period
- Interest expenses	45,285,418,956	29,814,307,722
- Reversal / Additional provision for financial investment	387,360,395	(45,982,608,544)
- Loss on reclassification from an associate to a subsidiary	52,410,246,265	-
- Others	234,203,746	28,672,280,399
Total	98,317,229,362	12,503,979,577

5. Selling expenses

Details are as follows:

	Current period	Previous period
- Wage and salary	208,832,908	1,268,807,183
- Outsourcing expenses	868,608,628	2,137,387,234
- Others	1,334,552,563	2,649,099,936
Total	2,411,994,099	6,055,294,353

6. General & administration expenses

Details are as follows:

	Current period	Previous period
- Wage and salary	30,097,337,285	30,239,483,999
- Depreciation / Amortization of fixed assets	1,268,867,658	1,750,453,238
- Allocation of goodwill	17,184,581,451	22,742,323,348
- Outsourcing expenses	9,876,510,738	9,342,896,785
- Others	9,420,082,210	8,651,471,040
Total	67,847,379,342	72,726,628,410

7. Gains on stock

	Current period	Previous period
Profit after tax of the Parent company's shareholders	12,828,914,957	6,459,936,673
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:		-
- Appropriation of Bonus and welfare funds	-	-
Profit to calculate gains on stock	12,828,914,957	6,459,936,673
Average outstanding common stock during period (stock)	168,409,360	106,236,094
Gains on stock (VND/stock)	76	61

8. Diluted gains on stock

	Current period	Previous period
Profit after tax of the Parent company's shareholders	12,828,914,957	6,459,936,673
Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:		-
- Appropriation of Bonus and welfare funds	-	-
Profit to calculate diluted gains on stock	12,828,914,957	6,459,936,673
Average outstanding common stock during period (stock)	168,409,360	106,236,094
Number of common stocks is issued additionally after the year-end date (stock)	-	-
Diluted gains on stock	76	61

9. Expenses from operating activities by nature

Details are as follows:

	Current period	Previous period
- Raw materials and supplies	132,543,304,854	281,322,142,647
- Wage and salary	48,933,493,432	57,114,858,095
- Depreciation / Amortization of fixed assets	92,967,037,631	33,261,652,060
- Allocation of goodwill	17,184,581,451	22,742,323,348
- Outsourcing expenses and others	35,675,077,344	34,091,377,026
- Others	26,164,447,084	7,896,464,180
Total	353,467,941,796	436,428,817,356

VII. OTHER INFORMATION (Currency: VND)**1. Contingent liabilities**

The Group has not incurred contingent liabilities as of the date of this report.

2. Transactions and balances with related parties**2a. Transactions and balances with members of key management and individuals related to members of key management***Income of members of key management:*

Wage and salary	Position	Current period	Previous period
- Mr. Nguyen Dinh Trac	General Director	90,000,000	90,000,000
- Mr. Pham Tien Dung	Deputy Director	67,140,000	67,140,000
- Ms Ha Thi Phuong Oanh	Chief Accountant	84,000,000	60,000,000
Total		241,140,000	217,140,000

During the period, members of the Board of Management and the Supervisory Board have not incurred wage, salary and remuneration at the Company.

2b. Transactions and balances with other related parties*The Group's other related parties include:*

Related parties	Relationship
Mr. Bui Phap	Major shareholder (occupied to 24.01% of charter capital)
CP1 Wind Power Energy JSC	Associated company (the Group holds 41.73% of charter capital)
CP2 Wind Power Energy JSC	Associated company (the Group holds 42.10% of charter capital)
CP3 Solar Power Energy JSC	Associated company (the Group holds 22.20% of charter capital)
Chur Puh 4 Solar Power Energy JSC	Associated company (the Group holds 21.70% of charter capital)
Mr. Nguyen Thanh Lam	Legal representative (Director) of DLG Ansen (Appointed on 06 th July 2023)

Related parties	Relationship
Duc Long Gia Lai Group JSC ("DLG")	Having the same major shareholder (Bui Phap)
Truong An Tay Nguyen One Member Co., Ltd.	Business cooperation (BCC)

Transactions with other related parties are as follows:

Related parties	Transactions	Current period	Previous period
1. Mr. Bui Phap	- BOT Dak Nong declared dividends	30,000,000	-
	- BOT Dak Nong paid dividends	30,000,000	-
2. Duc Long Gia Lai Group JSC	Kiosk rental	528,000,000	528,000,000
	Rooftop rental	60,000,000	60,000,000
	Car rental revenue	27,272,728	27,272,728
3. Truong An Tay Nguyen One Member Co., Ltd.	Profit from business cooperation contracts	11,363,279,178	-

Ending balance with other related parties

Refer to the Notes No. V.2, V.4, V.13, V.16, V.21.

3. Collateral*Assets mortgaged/pledged to other entities*

The Group has used its properties (Construction of Duc Long Gia Lai bus station expansion at Ly Nam De street, Tra Ba ward, Pleiku city, Gia Lai province (refer to the Notes V.9)) as collateral for the issuance of third-party bonds (Duc Long Gia Lai Group JSC - having the same major shareholder) dated 31st December 2014. This guarantee has approved by the Board of Management according to the Minutes of the Meeting No. 08/BB-HĐQT dated 05th December 2014.

4. Segment Reporting*Segment reporting is presented according to the business field*

Current period	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit from sale of goods and rendering of services
Sales of electronic components	118,516,444,323	117,458,596,375	1,057,847,948
Yards services	8,863,659,297	2,196,730,695	6,666,928,602
Solar power	104,944,650,426	28,008,467,462	76,936,182,964
Charging stations	372,684,154	128,437,626	244,246,528
Sales of household appliances	38,253,056,107	25,106,519,719	13,146,536,388
Road toll collection services	179,148,359,257	92,870,918,788	86,277,440,469
Transportation and others	303,157,650	338,984,810	(35,827,160)
Total	450,402,011,214	266,108,655,475	184,293,355,739

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: 97/4 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city.

Selected Notes to the consolidated Financial Statements (cont.)For the six-month period from 01st January 2026 to 30th June 2026

<i>Previous period</i>	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit from sale of goods and rendering of services
Sales of electronic components	186,713,734,365	180,104,084,053	6,609,650,312
Yards services	7,993,637,174	1,492,712,139	6,500,925,035
Solar power	96,774,388,275	28,614,062,624	68,160,325,651
Sales of household appliances	157,586,352,924	136,318,253,253	21,268,099,671
Transportation and others	510,933,841	673,564,612	(162,630,771)
Total	449,579,046,579	347,202,676,681	102,376,369,898

Segment reporting is presented according to geography

Activities of the Group take place in the territory of Vietnam and outside Vietnam.

<i>Current period</i>	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit from sale of goods and rendering of services
In the territory of Vietnam	350,911,318,891	180,217,175,253	170,694,143,638
Outside Vietnam	99,490,692,323	85,891,480,222	13,599,212,101
Total	450,402,011,214	266,108,655,475	184,293,355,739

<i>Previous period</i>	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit from sale of goods and rendering of services
In the territory of Vietnam	126,547,807,380	30,499,132,798	96,048,674,582
Outside Vietnam	323,031,239,199	316,703,543,883	6,327,695,316
Total	449,579,046,579	347,202,676,681	102,376,369,898

5. Going-concern assumption

As at the date of the interim consolidated financial statements, there is not any factor which affect the going-concern assumption of the Group. Therefore, the interim consolidated financial statements for the six-month period ended 30th June 2026 are prepared on the basis of the going-concern assumption.

6. Subsequent events

The Group's interim consolidated financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events from 30th June 2026 to the date of this Report, which would require any adjustments to the figures or disclosures in the interim consolidated financial statements.

Ho Chi Minh city, approved on 29 August 2026.**Legal representative****Prepared by / Chief Accountant****General Director**

HA THI PHUONG OANH**NGUYEN DINH TRAC**

APPENDIX No. 01: THE MOVEMENT IN THE TANGIBLE FIXED ASSETS

Items	Buildings and structures	Machineries & equipments	Vehicles, transmission	Perennial plants	BOT project	Management equipments, tools	Total
I. Historical cost of tangible fixed assets							
1. Beginning balance	169,784,502,732	1,550,805,635,488	13,999,012,180	-	-	115,648,215,422	1,850,237,365,822
2. Increase during period	1,985,175,785	24,033,238,820	2,387,166,935	612,500,000	1,273,613,217,437	3,200,474,509	1,305,831,773,486
- Procurement during period	-	2,283,134,303	-	-	-	50,549,659	2,333,683,962
- Foreign exchange differences arising from translation	801,281,240	18,682,646,335	231,481,435	-	-	2,968,106,668	22,683,515,678
- Increase from initial consolidation of subsidiaries	1,183,894,545	3,067,458,182	2,155,685,500	612,500,000	1,273,613,217,437	181,818,182	1,280,814,573,846
3. Decrease during period	-	-	-	-	-	-	-
4. Ending balance of period	171,769,678,517	1,574,838,874,308	16,386,179,115	612,500,000	1,273,613,217,437	118,848,689,931	3,156,069,139,308
II. Accumulated depreciation							
1. Beginning balance	73,885,317,527	962,488,977,595	12,336,451,307	-	-	112,401,926,528	1,161,112,672,957
2. Increase during period	4,991,560,728	44,602,569,820	2,643,735,066	605,381,928	789,697,471,079	3,406,473,938	845,947,192,558
- Depreciation during period	3,135,948,248	23,066,129,853	256,568,131	17,083,332	65,771,152,605	281,416,086	92,528,298,254
- Foreign exchange differences arising from translation	801,281,240	18,636,869,286	231,481,435	-	-	2,943,239,670	22,612,871,631
- Increase from initial consolidation of subsidiaries	1,054,331,240	2,899,570,681	2,155,685,500	588,298,596	723,926,318,474	181,818,182	730,806,022,673
3. Decrease during period	-	-	-	-	-	-	-
4. Ending balance of period	78,876,878,255	1,007,091,547,415	14,980,186,373	605,381,928	789,697,471,079	115,808,400,466	2,007,059,865,515
III. Net book value							
1. Beginning balance	95,899,185,205	588,316,657,893	1,662,560,873	-	-	3,246,288,894	689,124,692,865
2. Ending balance of period (*)	92,892,800,263	567,747,326,894	1,405,992,742	7,118,072	483,915,746,358	3,040,289,465	1,149,009,273,793

(*) In which:

- Period-end historical cost of fully-depreciated fixed assets which are still in use is VND 819,878,444,102.

- Period-end residual value of tangible fixed assets which are used as collateral for the Group's loans is VND 1,077,950,121,894 (refer to the Notes No. V.21); and guarantee for the issuance of bonds of Duc Long Gia Lai Group JSC (having the same major shareholder) is VND 2,428,404,435 (refer to the Notes No. VII.3).

Prepared by / Chief Accountant

HA THI PHUONG OANH

Ho Chi Minh city, approved on 29th August 2026.

Legal representative

General Director



NGUYỄN DINH TRAC

APPENDIX No. 02: THE MOVEMENT IN THE OWNERS' EQUITY

Items	Owners' invested equity	Surplus of share capital	Exchange rate differences	Development and investment funds	Undistributed earnings after tax	Benefits of non-controlling shareholders (*)	Total
<i>For the six-month period ended 30th June 2025</i>							
As at 01st January 2025	1,062,360,940,000	1,049,485,820	8,690,981,673	663,498,805	164,151,385,588	134,440,151,687	1,371,356,443,573
Increase during period	-	-	2,010,073,310	-	6,459,936,673	24,413,156,054	32,883,166,037
- Increase from business results	-	-	-	-	6,459,936,673	24,366,467,561	30,826,404,234
- Exchange rate differences due to report conversion	-	-	2,010,073,310	-	-	46,688,493	2,056,761,803
Decrease during period	-	-	-	-	(101,209,726)	(49,101,209,726)	(49,202,419,452)
- Dividend distribution	-	-	-	-	-	(49,000,000,000)	(49,000,000,000)
- Other decrease	-	-	-	-	(101,209,726)	(101,209,726)	(202,419,452)
As at 30th June 2025	1,062,360,940,000	1,049,485,820	10,701,054,983	663,498,805	170,510,112,535	109,752,098,015	1,355,037,190,158
<i>For the six-month period ended 30th June 2026</i>							
As at 01st January 2026	1,168,587,310,000	684,685,820	12,947,238,369	663,498,805	55,241,283,496	111,453,649,373	1,349,577,665,863
Increase during period	637,416,560,000	-	7,710,918,939	-	12,828,914,957	27,668,962,236	685,625,356,132
- Increase from business results	-	-	-	-	12,828,914,957	25,247,301,532	38,076,216,489
- Increase from initial consolidation of subsidiaries	-	-	-	-	-	2,242,557,194	2,242,557,194
- Capital increase in current period	637,416,560,000	-	-	-	-	-	637,416,560,000
- Exchange rate differences due to report conversion	-	-	7,710,918,939	-	-	179,103,510	7,890,022,449
Decrease during period	-	(203,494,000)	-	-	-	(22,560,000,000)	(22,763,494,000)
- Dividend distribution	-	-	-	-	-	(22,560,000,000)	(22,560,000,000)
- Other decrease	-	(203,494,000)	-	-	-	-	(203,494,000)
As at 30th June 2026	1,806,003,870,000	481,191,820	20,658,157,308	663,498,805	68,070,198,453	116,562,611,609	2,012,439,527,995

(*) The movement in benefits of non-controlling shareholders for the six-month period ended 30th June 2026:

	As at 01st January 2026	Profit / (Loss) from business results during period	Profit distribution during period	Exchange rate differences due to report conversion	Increase from initial consolidation of subsidiaries	Other decrease	As at 30th June 2026
- Mass Noble Investments Limited	2,144,942,083	(493,537,417)	-	179,103,510	-	-	1,830,508,176
- DLG Ninh Thuan Solar Power JSC	109,308,707,290	25,458,312,913	(22,500,000,000)	-	-	-	112,267,020,203
- Duc Long Dak Nong BOT and BT JSC	-	282,526,036	(60,000,000)	-	2,242,557,194	-	2,465,083,230
Total	111,453,649,373	25,247,301,532	(22,560,000,000)	179,103,510	2,242,557,194	-	116,562,611,609

Ho Chi Minh city, approved on 29th August 2026.

Prepared by / Chief Accountant



HA THI PHUONG OANH

Legal representative

General Director



NGUYỄN DINH TRAC