CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
	Độc lập - Tự do - Hạnh phúc
ALPHA SEVEN GROUP JOINT STOCK COMPANY	*SOCIALIST REPUBLIC OF VIETNAM*
	Independence - Freedom - Happiness
Số: 66/2026/CV-A7	*TP. Hồ Chí Minh, ngày 29 tháng 08 năm 2026*
No: 66/2026/CV-A7	*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 Cảnh, phường Thạnh Mỹ Tây, Thành Phố Hồ Chí Minh, Việt Nam

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

- Điện thoại liên hệ: 028.3736.7187 Fax: 028.3736.7187

Contact phone: 028.3736.7187 Fax: 028.3736.7187

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

2. Nội dung thông tin công bố:

Content of the Announcement:

- Báo cáo tài chính bán niên năm 2026

The Financial statements Semi-annual 2026

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

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

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

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

[ ] BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy 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* [x] Không/*No*

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

[ ] Có/*Yes* [x] Không/*No*

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

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

[x] Có/*Yes* [ ] Không/*No*

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

[x] Có/*Yes* [ ] Không/*No*

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

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

[x] Có/*Yes* [ ] Không/*No*

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

[x] 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* [x] Không/*No*

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

[ ] Có/*Yes* [x] 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)

CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN

Nguyễn Đình Trạc

ALPHA SEVEN GROUP JOINT STOCK COMPANY

No.: 65/2026/CV-A7

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

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh City, August 29, 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

M.S.D.N: 5900437257 - C.T.C.P
CÔNG TY
CỔ PHẦN
TẬP ĐOÀN
ALPHA SEVEN
THÀNH PHỐ HỒ CHÍ MINH

NGUYỄN ĐÌNH TRẠC

VIETVALUES Audit and Consulting Co., Ltd
Member firm of JPA International
Head office : 33 Phan Van Khoe Street, Cho Lon Ward, HCM, Viet Nam
Tel : +84 (28) 3859 4168 **Fax** : +84 (28) 3859 2289
Email : contact@vietvalues.com **Website** : *www.vietvalues.com*

REVIEW REPORTS
ON INTERIM (SEPARATE) 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 (separate) financial statements of the Company for the fiscal year ended 30th June 2026.

1. General information of the Company

Alpha Seven Group Joint Stock Company (former name is Vietnam Renewable Energy Group Joint Stock Company, hereafter, referred to as "the 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 19th amendment of Business Registration Certificate dated 20th July 2021 granted by the Department of Planning and Investment of Gia Lai province; and the latest 24th amendment of registration 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 The subordinate branches have independent accounting

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

2.3 Information about subsidiaries and joint ventures, associates

Information about subsidiaries as at 30th June 2026:

No.	Name of company	Head office	Main business activities	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
				Ending balance of period (%)	Beginning balance (%)	Ending balance of period (%)	Beginning balance (%)	Ending balance of period (%)	Beginning balance (%)
1.	DLG Ansen Electronics Co., Ltd.	Lot I3-6, Road N2, Saigon Hi-Tech Park, Tang Nhon Phu ward, Ho Chi Minh city	- Manufacture of consumer electronic products; - Manufacture of measuring, testing and navigating equipments; - Manufacture of electronic components.	100%	100%	100%	100%	100%	100%

No.	Name of company	Head office	Main business activities	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
				Ending balance of period (%)	Beginning balance (%)	Ending balance of period (%)	Beginning balance (%)	Ending balance of period (%)	Beginning balance (%)
2.	DLG Ninh Thuan Solar Power JSC (1)	Quan The 1 village, Thuan Nam commune, Khanh Hoa province	Investment in construction of solar - wind power projects; Production of electric power transmission; Quarrying of stone, clay; construction of railway, road works; Installation of industrial machinery, electrical systems.	50%	50%	50%	50%	50%	50%
3.	Duc Long Dak Nong BOT and BT JSC (2)	No. 04, Dien Bien Phu street, Group 3, Dong Gia Nghia ward, Lam Dong province	Investment and construction of traffic works	99.60%		99.60%		99.60%	
4.	Mass Noble Investments Limited	PO Box 957, Foreign Business Center, Road Town, Tortola, British Virgin Islands	Design, manufacture and sale of SD memory cards, household convenience items, personal care, energy saving and home security products.	97.73%	97.73%	97.73%	97.73%	97.73%	97.73%
5.	Ansen Investment Holdings Limited (indirect subsidiary) (3)	The British Virgin Islands	Investment	0%	0%	97.73%	97.73%	100%	100%
6.	Shine Profit Development Limited (indirect subsidiary)(3)	Hong Kong	Design, manufacture and sale of personal care, energy saving and home security products	0%	0%	97.73%	97.73%	100%	100%
7.	Greatrich Industrial Limited (indirect subsidiary) (3)	Hong Kong	Production and sales of components for personal care, energy saving and home security products, investment.	0%	0%	97.73%	97.73%	100%	100%

No.	Name of company	Head office	Main business activities	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
				Ending balance of period (%)	Beginning balance (%)	Ending balance of period (%)	Beginning balance (%)	Ending balance of period (%)	Beginning balance (%)
8.	Profit Metal Limited (indirect subsidiary) (3)	Hong Kong	Production and sales of components for personal care, energy saving and home security products.	0%	0%	97.73%	97.73%	100%	100%
9.	東莞橋頭益發燈具有限公司 (indirect subsidiary) (3)	China	Production and sales of components for personal care, energy saving and home security products, investment.	0%	0%	97.73%	97.73%	100%	100%
10.	東莞利材塑膠製品有限公司 (indirect subsidiary) (3)	China	Production and sales of packaged products	0%	0%	97.73%	97.73%	100%	100%
11.	東莞安迅電子有限公司 (indirect subsidiary) (3)	China	Production and sales of components for personal care, energy saving and home security products, investment.	0%	0%	97.73%	97.73%	100%	100%

(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 joint ventures, associates as at 30th June 2026:

No.	Name of company	Head office	Main business activities	Ratio of capital contribution		Proportion of interest		Proportion of voting rights	
				Ending balance of period	Beginning balance	Ending balance of period	Beginning balance	Ending balance of period	Beginning balance
1.	Duc Long Dak Nong BOT and BT JSC (*)	No. 04, Dien Bien Phu street, Group 3, Dong Gia Nghia ward, Lam Dong province	Investment and construction of traffic works						
2.	CP1 Wind Power Energy JSC	142 Ly Nam De street, Hoi Phu ward, Gia Lai province.	Generation of wind power, solar power, and hydropower	41.73%	0%	41.73%	0%	41.73%	0%
3.	CP2 Wind Power Energy JSC	117 Tran Phu street, Dien Hong ward, Gia Lai province	Generation of wind power, solar power, and hydropower	42.01%	0%	42.01%	0%	42.01%	0%

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

3. Business activities

- Freight transport by road;
- Other passenger road transport. Details: Fixed-route passenger transportation;
- Other transportation support activities;
- Urban-suburban road passenger transportation (excluding bus transportation). Details: Passenger transportation under the contract;
- Warehousing and storage of goods;
- Trading in real estate, land use rights belonging to owners, users or renters. Details: Real estate business; Trade-related infrastructure and services in industrial parks and urban areas; Office, factory, house for rent;
- Power production: Details: wind and solar power production …;
- Direct support activities for road transportation. Details: Investment and construction of yards in cities and provinces across the country; Bus station services, parking;
- Innercity bus passenger transportation;
- Urban-suburban, intercity bus passenger transportation.

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 Company during period and as of the date of this report include:

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

4.2 The Supervisory Board

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

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

4.3 The Board of Directors and Chief Accountant

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

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

5. Legal representative

Legal representative of the Company during year and as of the date of this interim (separate) report is Mr. Nguyen Dinh Trac – General Director.

6. Business results

The interim (separate) financial position and the interim (separate) business results for the six-month period ended 30th June 2026 of the Company are expressed in the interim (separate) financial statements attached to this report from page 10 to page 43.

7. Subsequent events

In the opinion of the Board of Directors, the Company's the interim (separate) 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 (separate) financial statements.

8. Auditors

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

9. Responsibility of the Board of Directors

The Board of Directors of the Company is responsible for the preparation of the interim (separate) financial statements to give a true and fair view on the interim (separate) financial position, the interim (separate) business results and the interim (separate) cash flows of the Company for the six-month period ended 30th June 2026. In order to prepare these interim (separate) 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 (separate) financial statements;
- Prepare the interim (separate) financial statements of the Company 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 (separate) 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 (separate) financial position of the Company at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Board of Directors of the Company is also responsible for protecting the Company'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 (separate) financial statements.

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

10. Approving the interim (separate) financial statements

The Board of Directors confirms that all the accompanying interim (separate) financial statements. The interim (separate) 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 Company, 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 (separate) financial statements.

For and on behalf of the Board of Directors

M.S.D.N: 5900437257-C.T.C.P
CÔNG TY
CỔ PHẦN
TẬP ĐOÀN
ALPHA SEVEN
THÀNH PHỐ HỒ CHÍ MINH

Mr. NGUYEN DINH TRAC
General Director
Ho Chi Minh city, 29 August 2026

No.: 290802 /26/BCKT/AUD-VVALUES

REVIEW REPORTS ON INTERIM (SEPARATE) 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 (separate) financial statements of Alpha Seven Group Joint Stock Company (hereafter referred to as "the Company") prepared on .... August 2026 (from page 10 to page 43) which comprise the interim (separate) Statement of Financial Position as at 30th June 2026, the interim (separate) Income Statement, the interim (separate) Cash Flows Statement and the selected Notes to the (separate) Financial Statements for the six-month period then ended.

The Board of Directors' responsibility

The Board of Directors of the Company is responsible for the preparation and fair presentation of these interim (separate) 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 (separate) 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 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 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 (separate) financial information does not give a true and fair view, in all material respects, of the interim (separate) financial position of Alpha Seven Group Joint Stock Company as at 30th June 2026, the interim (separate) business results and the interim (separate) cash flows of the Company 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 (separate) financial statements.

Other matter

We draw attention to: the scope of these interim (separate) financial statements is only to give the interim (separate) financial position and investments at historical cost method of the Company as at 30th June 2026 as well as the interim (separate) business results and the interim (separate) cash flows for the six-month period then ended. This is not the consolidated financial statements of the Company and subsidiaries.

Ho Chi Minh city, ..29.. August 2026.
VIETVALUES Audit and Consulting Co., Ltd.

CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT

Tran Van Hiep – Deputy General Director
Certificate of registration for practicing audit No. 2141-2023-071-1
Authorized signature

File:
- *As above.*
- **VIETVALUES**.

INTERIM (SEPARATE) 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**		**119,841,694,227**	**936,517,710,998**
I.	**Cash and cash equivalents**	**110**	V.1	**3,945,659,544**	**898,880,675**
1.	Cash	111		3,945,659,544	898,880,675
II.	**Short-term financial investments**	**120**		**61,304,983,165**	**369,136,623,970**
1.	Short-term held-to-maturity investment	123	V.2	61,304,983,165	369,136,623,970
III.	**Short-term receivables**	**130**		**53,756,041,999**	**565,504,413,857**
1.	Short-term trade receivables	131	V.3	2,024,253,394	2,024,521,717
2.	Short-term advance payments to suppliers	132	V.4	10,091,856,679	3,056,871,055
3.	Other short-term receivables	135	V.5	43,022,931,926	561,806,021,085
4.	Provisions for doubtful short-term receivables	136	V.6	(1,383,000,000)	(1,383,000,000)
IV.	**Inventories**	**140**	V.7	**645,203,559**	**645,203,559**
1.	Inventories	141		645,203,559	645,203,559
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**189,805,960**	**332,588,937**
1.	Short-term prepaid expenses	161	V.8a	189,805,960	147,869,555
2.	Taxes and other receivables from the State	163	V.15	-	184,719,382
B.	**FIXED ASSETS AND LONG-TERM INVESTMENTS**	**200**		**1,886,950,715,334**	**1,025,050,298,217**
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**		**129,482,539,023**	**130,911,209,739**
1.	Tangible fixed assets	221	V.9	21,113,885,533	22,526,082,727
	- Historical cost	222		*51,990,948,104*	*51,990,948,104*
	- Accumulated depreciation	223		*(30,877,062,571)*	*(29,464,865,377)*
2.	Intangible fixed assets	227	V.10	108,368,653,490	108,385,127,012
	- Historical cost	228		*108,740,276,482*	*108,740,276,482*
	- Accumulated amortization	229		*(371,622,992)*	*(355,149,470)*
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**		**824,656,478**	**824,656,478**
1.	Construction-in-progress	252	V.12	824,656,478	824,656,478
VI.	**Long-term financial investments**	**260**	V.13	**1,753,275,561,445**	**889,666,334,137**
1.	Investment in subsidiaries	261		1,375,604,060,000	537,000,000,000
2.	Investment in associates and joint ventures	262		255,000,000,000	201,187,500,000
3.	Investments in other entities	263		254,610,000,000	254,610,000,000
4.	Provision for loss of long-term investments in other entities	264		(131,938,498,555)	(103,131,165,863)
VII.	**Other non-current assets**	**270**		**1,303,582,887**	**1,583,722,362**
1.	Long-term prepaid expenses	271	V.8b	1,303,582,887	1,583,722,362
	TOTAL ASSETS (280 = 100 + 200)	**280**		**2,006,792,409,561**	**1,961,568,009,215**

	RESOURCES	Code	Notes	Ending balance of period	Beginning balance
	1	2	3	4	5
C.	**LIABILITIES**	**300**		**143,864,176,086**	**761,027,478,838**
I.	**Current liabilities**	**310**		**143,864,176,086**	**761,027,478,838**
1.	Short-term trade payables	311	V.14	5,496,739,732	8,247,973,857
2.	Short-term advance payments from customers	312		34,166,451	12,950,543
3.	Taxes and statutory obligations	314	V.15	9,418,046,741	8,339,000,118
4.	Payables to employees	315		353,377,555	341,752,001
5.	Short-term accruals	316	V.16	4,860,538,860	1,151,834,423
6.	Other short-term payables	320	V.17	9,789,680,271	529,831,677,692
7.	Short-term loans and finance lease liabilities	321	V.18	113,297,966,409	212,488,630,137
8.	Bonus and welfare funds	323		613,660,067	613,660,067
II.	**Non-current liabilities**	**330**		-	-
D.	**OWNERS' EQUITY**	**400**	V.19	**1,862,928,233,475**	**1,200,540,530,377**
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.	Development and investment funds	418		663,498,805	663,498,805
4.	Undistributed earnings after tax	420		55,779,672,850	30,605,035,752
	- Accumulated undistributed earnings after tax to the end of previous year	*420a*		*30,605,035,752*	*17,562,302,157*
	- Accumulated undistributed earnings after tax in current year	*420b*		*25,174,637,098*	*13,042,733,595*
	TOTAL RESOURCES (440 = 300 + 400)	**440**		**2,006,792,409,561**	**1,961,568,009,215**

Ho Chi Minh city, approved on 29 August 2026.

Prepared by	Chief Accountant	Legal representative General Director
HA THI PHUONG OANH	HA THI PHUONG OANH	NGUYEN DINH TRAC

INTERIM (SEPARATE) 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	**12,475,493,875**	**11,261,061,049**
2. Revenue deductions	02		-	-
3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)	**10**		**12,475,493,875**	**11,261,061,049**
4. Cost of goods sold	11	VI.2	3,532,267,768	3,260,387,315
5. Gross profit from sale of goods and rendering of services (20 = 10-11)	**20**		**8,943,226,107**	**8,000,673,734**
6. Profit/(loss) on disposal/sale of investment properties	**21**		-	-
7. Income from financial activities	22	VI.3	55,652,541,828	57,875,864,825
8. Expenses from financial activities	23	VI.4	35,533,785,831	14,671,790,815
- In which: Interest expenses	*24*		*6,726,453,139*	*1,456,840,271*
9. Selling expenses	25	VI.5	208,832,908	279,707,183
10. General & administration expenses	26	VI.6	1,650,370,043	1,554,797,477
11. Net profit/(loss) from operating activities {30 = 20 +21 + 22 - (23 + 25 + 26)}	**30**		**27,202,779,153**	**49,370,243,084**
12. Other income	31		-	-
13. Other expenses	32		32,006,378	53,692,919
14. Other profit (40 = 31 - 32)	**40**		**(32,006,378)**	**(53,692,919)**
15. Total pre-tax accounting profit (50 = 30 + 40)	**50**		**27,170,772,775**	**49,316,550,165**
16. Current Corporate Income tax expenses	51	V.15	1,996,135,677	971,529,256
17. Deferred Corporate Income tax expenses	52		-	-
18. Profit/(loss) after corporate income tax (60 = 50 - 51 - 52)	**60**		**25,174,637,098**	**48,345,020,909**
19. Gains on stock	**70**	VI.7		
20. Diluted gains on stock	**71**	VI.7		

Ho Chi Minh city, approved on 29 August 2026.

Prepared by	Chief Accountant	Legal representative General Director
HA THI PHUONG OANH	**HA THI PHUONG OANH**	**NGUYEN DINH TRAC**

CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN

INTERIM (SEPARATE) 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**		**27,170,772,775**	**49,316,550,165**
2. Adjustments for:			**(18,690,085,281)**	**(42,775,503,218)**
- Depreciation and amortisation	02	V.9	1,428,670,716	1,428,570,792
- Provisions	03		28,807,332,692	13,214,950,544
- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies	04		-	-
- (Profit)/ loss from investing activity	05		(55,652,541,828)	(58,875,864,825)
- Interest expense	06	VI.4	6,726,453,139	1,456,840,271
- Other adjustments	07		-	-
3.Operating income/(loss) before changes in working capital	**08**		**8,480,687,494**	**6,541,046,947**
- (Increase)/decrease in receivables	09		521,885,958,040	37,497,120,723
- (Increase)/decrease in inventory	10		-	-
- Increase/(decrease) in payables (excluding interest payable, CIT payables)	11		(523,397,479,138)	12,722,776,492
- Increase/(decrease) in prepaid expenses	12		238,203,070	(656,861,858)
- Increase/(decrease) in trading securities	13		-	55,200,000,000
- Interest paid	14	VI.4	(3,017,748,702)	(17,266,108,619)
- Corporate income tax (CIT) paid	15	V.15	(280,000,000)	(200,000,000)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		-	-
Net cash inflows/(outflows) from operating activities	**20**		***3,909,620,764***	***93,837,973,685***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		-	(240,000,000)
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		(152,560,665,852)	(49,671,110,002)
4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	24		460,392,306,657	
5. Payments for investments in other entities	25		(892,416,560,000)	-
6. Proceeds from sales of investments in other entities	26		-	-
7. Interest and dividends received	27		45,699,675,028	28,489,506,704
Net cash inflows(outflows) from investing activities	**30**		***(538,885,244,167)***	***(21,421,603,298)***
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Proceeds from issue of stocks, capital contribution of the owner	31	V.19	637,213,066,000	-
2. Capital redemption of the owners, the acquisition of issued stocks	32		-	-
3. Proceeds from borrowings	33	V.18	131,203,000,000	80,384,659,000
4. Repayments of borrowing principal	34	V.18	(230,393,663,728)	(153,025,498,047)
5. Repayments of finance lease principal	35		-	-
6. Dividends, gains paid to the owner	36		-	-
Net cash inflows/(outflows) from financing activities	**40**		***538,022,402,272***	***(72,640,839,047)***
Net cash inflows/(outflows) in year (20+30+40)	**50**		**3,046,778,869**	**(224,468,660)**
Cash and cash equivalents at the beginning of the year	**60**		**898,880,675**	**1,456,031,408**
Impact of exchange rate fluctuation	61		-	-
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	V.1	**3,945,659,544**	**1,231,562,748**

Ho Chi Minh city, approved on 29 August 2026.

Prepared by	Chief Accountant	Legal representative General Director
HA THI PHUONG OANH	HA THI PHUONG OANH	NGUYEN DINH TRAC

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

SELECTED NOTES TO THE (SEPARATE) FINANCIAL STATEMENTS
For the six-month period from 01st January 2026 to 30th June 2026

These notes form an integral part of and should be read in conjunction with the interim (separate) Financial Statements for the six-month period from 01st January 2026 to 30th June 2026 of Alpha Seven Group Joint Stock Company.

I. OPERATION FEATURES

1. Forms of ownership

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

2. Lines of business

- Passenger transportation services;
- Bus station services, parking;
- Power production.

3. Business activities

- Freight transport by road;
- Other passenger road transport. Details: Fixed-route passenger transportation;
- Other transportation support activities;
- Urban-suburban road passenger transportation (excluding bus transportation). Details: Passenger transportation under the contract;
- Warehousing and storage of goods;
- Trading in real estate, land use rights belonging to owners, users or renters. Details: Real estate business; Trade-related infrastructure and services in industrial parks and urban areas; Office, factory, house for rent;
- Power production: Details: wind and solar power production ...;
- Direct support activities for road transportation. Details: Investment and construction of yards in cities and provinces across the country; Bus station services, parking;
- Innercity bus passenger transportation;
- Urban-suburban, intercity bus passenger transportation.

4. Normal operating cycle

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

5. The Company's operations in year affect the interim (separate) financial statements

During the period, revenue from sales of goods and rendering of services increased compared to the previous period; however, expenses from financial activities rose due to the provision for long-term financial investments, leading to a 45% decrease in total pre-tax accounting profit compared to the previous period.

6. Company structures

The subordinate branches have independent accounting

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

Subsidiaries

No.	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%	100%	100%	100%	100%	100%
2.	DLG Ninh Thuan Solar Power JSC (direct subsidiary) (1)	Investment in construction of solar - wind power projects; Production of electric power transmission; Quarrying of stone, clay; construction of railway, road works; Installation of industrial machinery, electrical systems.	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)	Design, manufacture and sale of SD memory cards, household convenience items, personal care, energy saving and home security products.	97.73%	97.73%	97.73%	97.73%	97.73%	97.73%
5.	Ansen Investment Holdings Limited (indirect subsidiary)(3)	Investment	0%	100%	97.73%	0%	100%	97.73%
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%

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) [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%

(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.

Joint ventures, associates

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 (*)	Investment and construction of traffic works						
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%

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

7. Employees

As at the accounting period ended, the Company had 30 employees (30 employees at the beginning of the year).

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

From 01st January 2026, the Company 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 separate 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 Company's fiscal year

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

These interim (separate) 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 Company's the interim (separate) Financial statements are prepared and presented in accordance with the Accounting Standards, the Vietnamese Corporate Accounting System promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations.

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

The Board of Directors of the Company 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 of the Ministry of Finance as well as circulars guidance on implementing the accounting standards of the Ministry of Finance in the preparation of the interim (separate) Financial statements.

IV. ADOPTED ACCOUNTING POLICIES

1. Basic for preparing the interim (separate) Financial statements

The interim (separate) Financial statements are prepared based on accrual accounting (excluding information related to the cash flows).

2. Cash and cash equivalents

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

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.

3. Financial investments

Held-to-maturity investments

The investments are classified as held-to-maturity if the Company 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 Company 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 Company 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 subsidiaries, joint ventures, associated companies

Subsidiaries

Subsidiaries is a company that is controlled by the Company. The control is achieved when the Company has the ability to control the financial and operational policies of the investee company in order to get economic benefits thanks to their operating activities.

Joint ventures, associated companies

Joint venture, associate company is an enterprise in which the Company has significant influence but not control over the financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

Investments in subsidiaries, joint ventures, associated companies is initially recorded at their historical cost, include purchase price or capital contributions plus the costs directly related to the investment. In case of investment by non-monetary assets, the cost of investment is recognized at fair value of non-monetary assets as at the arising date.

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 subsidiaries, joint ventures, associated companies is appropriated as subsidiaries, joint ventures, associated companies have suffered losses, by the differences between the actual capital contributions by parties in subsidiary, joint ventures, associated companies and the actual equity multiplied (X) with the percentage of capital contribution of the Company and total actual capital contributions by parties in subsidiary, joint ventures, associated companies. If the subsidiary, joint ventures, associated companies is subject to present the consolidated financial statements, basis of determination of provision for loss is the consolidated financial statements.

Increase/Decrease in the balance of provision for loss of investments in subsidiaries, joint ventures, associated companies must be make as at the accounting period ended and are recognized in the expenses from financial activities.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments over which the Company has no control, joint control, or significant influence 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 Company 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.

4. 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 Company 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 Company as at the accounting period ended. Increase/Decrease in the balance of provisions for doubtful receivables are recognized in the separate income statement.

5. Prepaid expenses

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company'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.

6. 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 company 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:

Kinds of fixed assets	Years
Buildings and structures	05 – 48
Machineries and equipments	10 – 15
Vehicles, transmissions	4.5 – 10
Equipments and tools management	04

7. 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 company 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 Company's intangible fixed assets include:

Land-use right

Land use rights are recognized as intangible fixed assets when the Company 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 Company 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.

8. 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.

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

Historical cost of investment properties include all the expenses paid by the Company 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 company.

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

Kinds of fixed assets	Years
Buildings and structures	15

9. Liabilities

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, inter-company payables 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.

10. Unearned revenue

The Company's unearned revenue is the advance payment of services rendered to customers for one or numerous accounting periods which is allocated according to each period of received payment.

11. 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 Company'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.

12. Recognition of revenues and income

Revenues are recognized when the Company 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 rendering of services: (Services of yards, transportation, power supply ...)

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.

13. 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.

14. 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.

15. 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 Company.

16. Taxes and statutory obligations

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

The Company has paid Corporate income tax (CIT) at rate of 20% (twenty percent) of profit gained from the operation activities.

Other taxes will be paid according to prevailing regulations.

17. Corporate income tax (CIT)

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

Current corporate income tax

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.

For rooftop solar power project activities:

- As prescribed in Clause 1, Clause 2, Article 15 of the Decree No. 218/2013/NĐ-CP dated 26th December 2013 of the Government on detailing and guiding the implementation of the Law on corporate income tax, Alpha Seven Group JSC is entitled to corporate income tax incentives applied to income of enterprise from performing new investment project in the fields: ... production of renewable energy, clean energy, energy from waste destruction and biotechnology development. Incentive tax rate is as follows:

Incentive tax rate of 10% within 15 years (from 2021 to 2035).

Deferred Corporate income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
    - For the same taxable entity; or
    - The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

18. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company 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.

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the (separate) financial statements of the Company.

20. Comparative figures

Certain balances on the interim (separate) 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:

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 (SEPARATE) STATEMENT OF FINANCIAL POSITION				
Assets				
135	Short-term loan receivables	182,171,746,806	-	(182,171,746,806)
136	Other short-term receivables	578,770,898,249	561,806,021,085	(16,964,877,164)
123	Short-term held-to-maturity investment	170,000,000,000	369,136,623,970	199,136,623,970
216	Other long-term receivables	256,674,375,501	2,064,375,501	(254,610,000,000)
263	Investments in other entities	-	254,610,000,000	254,610,000,000
	Total assets	**1,187,617,020,556**	**1,187,617,020,556**	-

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

1. Cash and cash equivalents

Details	Ending balance of period	Beginning balance
Cash and cash equivalents held by the company that are not restricted for use		
- Cash on hand	367,578,767	593,096,731
- Demand deposits	3,578,080,777	305,783,944
Total	**3,945,659,544**	**898,880,675**

(*) Details are as follows:

	Ending balance of period	Beginning balance
- Asia Commercial JS Bank (ACB)	1,930,447,185	6,213,024
- Military Commercial JS Bank (MBbank)	819,134,058	2,618,582
- Ho Chi Minh City Development JS Commercial Bank (HDBank)	586,722,376	35,515,562
- Other banks	241,777,158	261,436,776
Total	**3,578,080,777**	**305,783,944**

2. Short-term held-to-maturity investment

Details	Ending balance of period		Beginning balance	
	Historical cost	Book value	Historical cost	Book value
Short-term held-to-maturity investment from related parties	-	-	-	-
Short-term held-to-maturity investment from other companies	***61,409,057,684***	***61,409,057,684***	**369,136,623,970**	**369,136,623,970**
- Term deposits	10,000,000,000	10,000,000,000	170,000,000,000	170,000,000,000
Asia Commercial JS Bank (ACB)	-	-	*150,000,000,000*	*150,000,000,000*
Ho Chi Minh City Development JS Commercial Bank (HDBank)	-	-	*20,000,000,000*	*20,000,000,000*
Military Commercial JS Bank (MBbank) [1]	*10,000,000,000*	*10,000,000,000*	-	-
- Loans granted	46,887,239,201	46,887,239,201	182,171,746,806	182,171,746,806
Ho Thi Thu [2]	*1,546,767,200*	*1,546,767,200*	*1,316,917,121*	*1,316,917,121*
Hoang Duy Khiem [3]	*10,750,000,000*	*10,750,000,000*	-	-
Vu Van Tin [4]	*34,590,472,001*	*34,590,472,001*	*41,540,000,000*	*41,540,000,000*
Others	-	-	*139,314,829,685*	*139,314,829,685*
- Interest receivables from loans	4,417,743,964	4,417,743,964	12,372,986,752	12,372,986,752
- Others	-	-	4,591,890,412	4,591,890,412
Total	**61,304,983,165**	**61,304,983,165**	**369,136,623,970**	**369,136,623,970**

(1) This is the savings deposit at Military Commercial JS Bank (MBbank) with terms from 06 months.

(2) This is a loan granted to Ms Ho Thi Thu according to the Loan agreement No. 004/2026/HĐCT dated 01st April 2026, 12-month term, interest rate from 9%/year, unsecured.

(3) This is a loan granted to Mr. Hoang Duy Khiem according to the Loan agreement No. 002/2026/HĐCT dated 20th March 2026, 12-month term, interest rate from 9%/year, unsecured.

(4) 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.

3. Short-term trade receivables

Details	Ending balance of period	Provision	Beginning balance	Provision
Receivables from related parties	-	-	*120,783,240*	-
- Duc Long Gia Lai Group JSC	-	-	35,000,003	-
- DLG Ansen Electronics Co., Ltd.	-	-	85,783,237	-
Receivables from other customers	*2,024,253,394*	*(1,383,000,000)*	*1,903,738,477*	*(1,383,000,000)*
- Hung Nhan Gia Lai Trading One Member Co., Ltd.	1,383,000,000	(1,383,000,000)	1,383,000,000	(1,383,000,000)
- Others	641,253,394	-	520,738,477	-
Total	**2,024,253,394**	**(1,383,000,000)**	**2,024,521,717**	**(1,383,000,000)**

4. Short-term advance payments to suppliers

Details	Ending balance of period	Beginning balance
Advance payments to related parties	*6,138,837,863*	-
- Duc Long Gia Lai Group JSC	6,138,837,863	-
Advance payments to others	*3,953,018,816*	*3,056,871,055*
- Quoc Anh Gia Lai Construction Co., Ltd.	408,457,761	-
- Others	3,544,561,055	3,056,871,055
Total	**10,091,856,679**	**3,056,871,055**

5. Other short-term and long-term receivables

5a. Other short-term receivables

Details	Ending balance of period	Provision	Beginning balance	Provision
Receivables from related parties	*33,940,241,643*	-	*551,816,962,465*	-
- DLG Ninh Thuan Solar Power JSC (dividends divided)	22,500,000,000	-	-	-
- Duc Long Dak Nong BOT and BT JSC (dividends divided)	-	-	16,080,000,000	-
- Transfer of control over Duc Long Dak Nong BOT and BT JSC	-	-	529,500,000,000	-
- Truong An Tay Nguyen One Member Co., Ltd.	11,440,241,643		6,236,962,465	
Receivables from other organizations and individuals	*9,082,690,283*	-	*9,989,058,620*	-
- Others	9,082,690,283	-	9,989,058,620	-
Total	**43,022,931,926**	-	**561,806,021,085**	-

5b. *Other long-term receivables*

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

6. Provisions for doubtful receivables

	Ending balance of period		Beginning balance	
	Historical cost	Recoverable value	Historical cost	Recoverable value
Provision for receivables from related parties	-	-	-	-
Provision for receivables from other organizations and individuals	***1,383,000,000***	-	***1,383,000,000***	-
- Hung Nhan Gia Lai Trading One Member Co., Ltd.	1,383,000,000	-	1,383,000,000	-
Total	**1,383,000,000**	-	**1,383,000,000**	-

The movement in provisions for doubtful receivables is as follows:

	Current period	Previous period
Beginning balance	(1,383,000,000)	(672,700,000)
Make additional provision	-	-
Reversal of provision	-	-
Ending balance	**(1,383,000,000)**	**(672,700,000)**

7. Inventories

	Ending balance of period		Beginning balance	
Details	Historical cost	Provision	Historical cost	Provision
Raw materials, supplies (*)	645,203,559	-	645,203,559	-
Total	**645,203,559**	-	**645,203,559**	-

(*) Raw materials, supplies are mainly alternative materials for solar panels.

8. Short-term and long-term prepaid expenses

8a. Short-term prepaid expenses

Details	Ending balance of period	Beginning balance
- Tools in use	189,805,960	147,869,555
Total	**189,805,960**	**147,869,555**

The movement is as follows:

	Curent period	Previous period
- Beginning balance	147,869,555	52,318,332
- New procurement during period	223,079,629	333,732,168
- Allocation during period	(181,143,224)	(49,834,742)
Ending balance of period	**189,805,960**	**336,215,758**

8b. Long-term prepaid expenses

Details	Ending balance of period	Beginning balance
- Repair cost	1,303,582,887	1,583,722,362
Total	**1,303,582,887**	**1,583,722,362**

The movement is as follows:

	Curent period	Previous period
- Beginning balance	1,583,722,362	263,105,392
- New procurement during period	20,740,741	636,359,226
- Allocation during period	(300,880,216)	(147,654,053)
Ending balance of period	**1,303,582,887**	**751,810,565**

9. Tangible fixed assets

Details of the movement in tangible fixed assets are as follows:

	Buildings and structures	Machineries & equipments	Vehicles, transmission	Equipments and tools management	Total
Historical cost					
Beginning balance	**26,526,734,784**	**22,911,633,128**	**1,971,463,637**	**581,116,555**	**51,990,948,104**
Increase during period	-	-	-	-	-
Decrease during period	-	-	-	-	-
Ending balance of period	**26,526,734,784**	**22,911,633,128**	**1,971,463,637**	**581,116,555**	**51,990,948,104**
Accumulated depreciation					
Beginning balance	**18,393,939,995**	**8,822,626,128**	**1,971,463,637**	**276,835,617**	**29,464,865,377**

Depreciation during period	430,449,882	963,041,220	-	18,706,092	1,412,197,194
Decrease during period	-	-	-	-	-
Ending balance of period	**18,824,389,877**	**9,785,667,348**	**1,971,463,637**	**295,541,709**	**30,877,062,571**
Net book value					
Beginning balance	***8,132,794,789***	***14,089,007,000***	-	***304,280,938***	***22,526,082,727***
Ending balance of period	***7,702,344,907***	***13,125,965,780***	-	***285,574,846***	***21,113,885,533***

Historical cost of fully-depreciated tangible fixed assets which is still in use with amount of VND 9,317,868,411.

Residual value of tangible fixed assets which are used as collateral to secure the bond issuance of Duc Long Gia Lai Group JSC (having the same major shareholder) as at 30th June 2026 is VND 2,428,404,435 *(refer to the Notes VII.3).*

10. Intangible fixed assets

Details of the movement in intangible fixed assets are as follows:

	Land-use rights (*)	Computer software	Total
Historical cost			
Beginning balance	**108,258,981,482**	**481,295,000**	**108,740,276,482**
Increase during period	-	-	-
Decrease during period	-	-	-
Ending balance of period	**108,258,981,482**	**481,295,000**	**108,740,276,482**
Accumulated amortization			
Beginning balance	-	**355,149,470**	**355,149,470**
Amortization during period	-	16,473,522	16,473,522
Decrease during period		-	-
Ending balance of period	-	**371,622,992**	**371,622,992**
Net book value			
Beginning balance	***108,258,981,482***	***126,145,530***	***108,385,127,012***
Ending balance of period	***108,258,981,482***	***109,672,008***	***108,368,653,490***

Historical cost of fully-amortized intangible fixed assets which is still in use with amount of VND 170,135,000.

(*) Details are as follows:

1. The land-use right at No. 97/2 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city. Term of use: long-term. Residual value of this land-use right with amount of VND 60,000,000,000 is used as collateral for the payment obligation of DLG Ansen Electronics Co., Ltd. (subsidiary) at Vietnam JS Commercial Bank for Industry and Trade (Vietinbank) - Thu Duc branch (refer to the Notes VII.3).

2. The land-use right at No. 97/2 Nguyen Huu Canh street, Thanh My Tay ward, Ho Chi Minh city. Term of use: long-term.

(*) This is the land-use right at No. 97/2 Nguyen Huu Canh street, Binh Thanh district, Ho Chi Minh city. Term of use: long-term. Residual value of this land-use right with amount of VND 60,000,000,000 is used as collateral for the payment obligation of DLG Ansen Electronics Co., Ltd. (subsidiary) at Vietnam JS Commercial Bank for Industry and Trade (Vietinbank) - Thu Duc branch (refer to the Notes VII.3).

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**
In which: fully-depreciated fixed assets which are still in use	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	Arising during period	Transferred into fixed assets during period	Other decrease	Ending balance of period
Construction-in-progress					
- Construction	824,656,478	-	-	-	824,656,478
Total	**824,656,478**	-	-	-	**824,656,478**

13. Long-term financial investments

	Ending balance of period			Beginning balance		
	Historical cost	Fair value (*)	Provision	Historical cost	Fair value (*)	Provision
Investments in subsidiaries	**1,375,604,060,000**	**1,243,665,561,445**	**(131,938,498,555)**	**537,000,000,000**	**433,868,834,137**	**(103,131,165,863)**
- DLG Ansen Electronics Co., Ltd. (1)	187,916,560,000	180,357,426,321	(7,559,133,679)	80,000,000,000	80,000,000,000	-
- DLG Ninh Thuan Solar Power JSC (2)	202,000,000,000	202,000,000,000	-	202,000,000,000	202,000,000,000	-
- Mass Noble Investments Limited (3)	255,000,000,000	151,868,834,137	(124,379,364,876)	255,000,000,000	151,868,834,137	(103,131,165,863)
- Duc Long Dak Nong BOT and BT JSC (4)	730,687,500,000	730,687,500,000	-	-	-	-
Investment in joint ventures, associates	**255,000,000,000**	**255,000,000,000**	-	**201,187,500,000**	**201,187,500,000**	-
- Duc Long Dak Nong BOT and BT JSC (4)	-	-	-	201,187,500,000	201,187,500,000	-
- CP1 Wind Power Energy JSC (5)	127,500,000,000	127,500,000,000	-	-	-	-
- CP2 Wind Power Energy JSC (6)	127,500,000,000	127,500,000,000	-	-	-	-
Investments in other entities	**254,610,000,000**	**254,610,000,000**	-	**254,610,000,000**	**254,610,000,000**	-
- Truong An Tay Nguyen One Member Co., Ltd. (7)	254,610,000,000	254,610,000,000	-	254,610,000,000	254,610,000,000	-
Total	**1,885,214,060,000**	**1,753,275,561,445**	**(131,938,498,555)**	**992,797,500,000**	**889,666,334,137**	**(103,131,165,863)**

(1) DLG Ansen Electronics Co., Ltd. operates in accordance with the Investment Certificate No. 7534124041 granted by the Board of Management of Saigon Hi-Tech Park in Ho Chi Minh city (the initial issuance on 31st May 2017 and the 01st amendment dated 24th December 2020). The Company is registered to set up in accordance with the initial Business Registration Certificate No. 0315016980 dated 27th April 2018, the 3rd amendment dated 01st June 2021. Main business activities: Manufacture of consumer electronic products; Manufacture of measuring, testing and navigating equipments; Manufacture of electronic components. As at the accounting period ended, the Company invested VND 187,916,560,000 equivalent to 100% of charter capital of DLG Ansen Electronics Co., Ltd. (Beginning balance was VND 80,000,000,000 equivalent to 100% of charter capital).

(2) DLG Ninh Thuan Solar Power JSC is set up in accordance with the initial Business Registration Certificate No. 4500619268 dated 30th November 2017 granted by the Department of Planning and Investment of Ninh Thuan province. Main business activities: Investment in construction of solar - wind power projects; Production of electric power transmission; Quarrying of stone, clay; construction of railway, road works; Installation of industrial machinery, electrical systems. As at the accounting period ended, the Company invested 10,500,000 stocks equivalent to 50% of charter capital of DLG Ninh Thuan Solar Power JSC (Beginning balance was 10,500,000 stocks equivalent to 50% of charter capital).

(3) Mass Noble Investments Limited is set up in the British Virgin Islands. Main business activities are in the fields of esign, manufacture and sale of SD memory cards, household convenience items, personal care, energy saving and home security products. As at the accounting period ended, the Company invested 97.73% of charter capital of Mass Noble Investments Limited (Beginning balance was 97.73% of charter capital).

(4) 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).

(5) 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).

(6) 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).

(7) 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 unlisted stocks, fair value is determined by differences between the historical cost of investments and their provisions. The provision is determined based on the investee's financial statements.

Transactions with long-term financial investments

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

	Current period	**Previous period**
- DLG Ansen Electronics Co., Ltd.		
Proceeds from borrowings	*44,153,000,000*	*5,384,659,000*
Repayments of principal	*(45,093,663,728)*	*(5,200,000,000)*
Interest expense	*1,661,074,300*	*146,868,299*
Revenue from electricity sales	*577,859,381*	*592,013,832*
Capital contribution	*107,916,560,000*	-
- DLG Ninh Thuan Solar Power JSC		
Dividends received after the investment period	*22,500,000,000*	*49,000,000,000*
Proceeds from borrowings	*77,050,000,000*	-
Interest expense	*2,047,630,137*	-
Cash for loans granted	*15,000,000,000*	-

	Current period	Previous period
Loan interest	*283,150,685*	-
- Duc Long Dak Nong BOT and BT JSC		
Dividends received after the investment period	*14,940,000,000*	*4,350,000,000*
Others	*9,400,000,000*	-
- CP1 Wind Power Energy JSC		
Capital contribution	*127,500,000,000*	-
- CP2 Wind Power Energy JSC		
Capital contribution	*127,500,000,000*	-
- Truong An Tay Nguyen One Member Co., Ltd.		
Profit from Business Cooperation Contracts (BCCs)	*11,363,279,178*	-

14. Short-term trade payables

Details	Ending balance of period	Beginning balance
Payables to related parties	**-**	***2,280,858,000***
- Duc Long Gia Lai Group JSC	-	2,280,858,000
Payables to other suppliers	***5,496,739,732***	***5,967,115,857***
- VES JSC	4,766,752,799	4,766,752,799
- Others	729,986,933	1,200,363,058
Total	**5,496,739,732**	**8,247,973,857**

15. Taxes and statutory obligations

	Beginning balance		Arising during period		Ending balance of period	
	Payable	Receivable	Payable	Already paid	Payable	Receivable
- Value added tax (VAT)	103,520,401	184,719,382	891,384,124	(725,110,996)	85,074,147	
- Corporate income tax (CIT)	7,472,320,513	-	1,996,135,677	(280,000,000)	9,188,456,190	
- Personal income tax (PIT)	-	-	5,100,896	(5,100,896)	-	-
- Housing land tax and Land rent	746,099,920	-	-	(601,583,516)	144,516,404	-
- Taxes, duties and others	17,059,284	-	-	(17,059,284)	-	-
Total	**8,339,000,118**	**184,719,382**	**2,892,620,697**	**(1,628,854,692)**	**9,418,046,741**	-

Value added tax (VAT)

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

Corporate income tax (CIT)

The Company must pay corporate income tax on taxed income as follows:

Activities of rooftop solar power projects at the rate of 10%,
Other activities at the rate of 20%.

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

	Current period	Previous period
Total pre-tax accounting profit	27,170,772,775	49,316,550,165
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:		
- Increase adjustments	21,280,205,391	83,316,528
+ Expenses without valid documents	*21,280,205,391*	*83,316,528*
- Decrease adjustments	(37,440,000,000)	(53,350,000,000)
+ Dividends received after the investment period	*(37,440,000,000)*	*(53,350,000,000)*
Taxable income	11,010,978,166	(3,950,133,307)
In which:		
+ Taxable income loss at separate CIT finalization branches	*5,537,437,117*	*(8,807,779,590)*
+ Interest on taxable income at separate CIT finalization branches	*5,473,541,049*	*4,857,646,283*
Taxed income	11,010,978,166	4,857,646,283
- *Taxed income is subject to tax rate of 10%*	*2,060,599,561*	-
- *Taxed income is subject to tax rate of 20%*	*8,950,378,605*	*4,857,646,283*
CIT payable under ordinary tax rate	***1,996,135,677***	***971,529,256***
- *CIT (10%)*	*206,059,956*	-
- *CIT (20%)*	*1,790,075,721*	*971,529,256*
Total corporate income tax (CIT) payable	**1,996,135,677**	**971,529,256**

16. Short-term accruals

This is mainly interest expenses.

17. Other short-term payables

	Ending balance of period	Beginning balance
Short-term payables to related parties	***9,460,000,000***	***529,500,000,000***
- Duc Long Gia Lai Group JSC	-	529,500,000,000
- Duc Long Dak Nong BOT and BT JSC	9,460,000,000	-

	Ending balance of period	Beginning balance
Other short-term payables	***329,680,271***	***331,677,692***
- Deposits for kiosks, wharfs rentals	185,600,000	185,709,000
- Social insurance, health insurance, unemployment insurance	44,823,600	41,368,692
- Others	99,256,671	104,600,000
Total	**9,789,680,271**	**529,831,677,692**

18. Short-term finance lease loans and liabilities

	Ending balance of period		Beginning balance	
	Amount	Ability to repay	Amount	Ability to repay
Short-term loans payable to related parties	**113,297,966,409**	**113,297,966,409**	**37,188,630,137**	**37,188,630,137**
- DLG Ansen Electronics Co., Ltd. (1)	36,247,966,409	36,247,966,409	37,188,630,137	37,188,630,137
- DLG Ninh Thuan Solar Power JSC (2)	77,050,000,000	77,050,000,000	-	-
Short-term loans payable to other organizations and individuals	-	-	**175,300,000,000**	**175,300,000,000**
- Asia Commercial JS Bank (ACB) – Ba Thang Hai branch	-	-	156,000,000,000	156,000,000,000
- Ho Chi Minh City Development JS Commercial Bank (HDBank) – Hang Xanh branch	-	-	19,300,000,000	19,300,000,000
Total	**113,297,966,409**	**113,297,966,409**	**212,488,630,137**	**212,488,630,137**

(1) The Credit contract No. 02/2024/HĐCT dated 01st July 2024 and the attached appendices.
- Loan limit : VND 50,000,000,000;
- Loan purpose : supplementing working capital;
- Loan interest rate : 6.5%/year;
- Loan term : 12 months;
- Collateral : unsecured

(2) The Credit contract No.001/2026//HDV/DLGNT-DL1 dated 26th March 2026 and the attached appendices.
- Loan limit : VND 77,050,000,000;
- Loan purpose : supplementing working capital;
- Loan interest rate : 10%/year;
- Loan term : 12 months;
- Collateral : unsecured.

Details of short-term loans during period are as follows:

	Beginning balance	Loan amount during period	Loan amount already paid during period	Ending balance of period
Short-term loans	212,488,630,137	131,203,000,000	(230,393,663,728)	113,297,966,409
Total	**212,488,630,137**	**131,203,000,000**	**(230,393,663,728)**	**113,297,966,409**

19. Owners' equity

19a. The movement in the owners' equity

	Owners' invested equity	Surplus of share capital	Development and investment funds	Undistributed earnings after tax	Total
For the six-month period ended 30th June 2025					
Balance as at 01st January 2025	**1,062,360,940,000**	**1,049,485,820**	**663,498,805**	**123,788,672,157**	**1,187,862,596,782**
Increase in period		-	-	48,345,020,909	48,345,020,909
Increase from business result	-	-	-	*48,345,020,909*	*48,345,020,909*
Decrease in period	-	-	-	-	-
Balance as at 30th June 2025	**1,062,360,940,000**	**1,049,485,820**	**663,498,805**	**172,133,693,066**	**1,236,207,617,691**
For the six-month period ended 30th June 2026					
Balance as at 01st January 2026	**1,168,587,310,000**	**684,685,820**	**663,498,805**	**30,605,035,752**	**1,200,540,530,377**
Increase in period	637,416,560,000	-	-	25,174,637,098	662,591,197,098
Interest during period	-	-	-	*25,174,637,098*	*25,174,637,098*
Capital increase in current period (*)	*637,416,560,000*	-	-	-	*637,416,560,000*
Decrease in period	-	(203,494,000)	-	-	(203,494,000)
Other decrease (**)	-	*(203,494,000)*	-	-	*(203,494,000)*
Balance as at 30th June 2026	**1,806,003,870,000**	**481,191,820**	**663,498,805**	**55,779,672,850**	**1,862,928,233,475**

19b. Transactions on capital with owners and distribution of dividends and profit

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

19c. *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: 10,000 VND/stock

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

1. Revenues from sale of goods and rendering of services

1a. *Total revenues*

Details are as follows:	Current period	Previous period
- Terminal operations	8,863,659,297	7,993,637,174
- Transportation activities	94,581,728	121,351,238
- Charging station operations	372,684,154	-
- Solar power activities	3,144,568,696	3,146,072,637
Total	**12,475,493,875**	**11,261,061,049**

1b. *Revenues with related parties*

Details are as follows:	Current period	Previous period
- Revenues from solar power activities	577,859,381	592,013,832
- Revenues from transportation activities	27,272,728	27,272,728
Total	**605,132,109**	**619,286,560**

2. Cost of goods sold

Details are as follows:	Current period	Previous period
- Terminal operations	2,196,730,695	1,492,712,139
- Transportation activities	130,408,888	171,134,932
- Charging station operations	128,437,626	-
- Solar power activities	1,076,690,559	1,596,540,244
Total	**3,532,267,768**	**3,260,387,315**

3. Income from financial activities

Details are as follows:	Current period	Previous period
- Loan interest	4,368,238,398	3,165,987,027
- Profits from business cooperation contract	11,363,279,178	-
- Dividends received from capital investment	37,440,000,000	53,350,000,000
- Interest on bank deposits	2,481,024,252	1,359,877,798
Total	**55,652,541,828**	**57,875,864,825**

4. Expenses from financial activities

Details are as follows:	Current period	Previous period
- Interest expenses	6,726,453,139	1,456,840,271
- Loss from liquidation of financial investment	-	17,394,950,544
- Reversal / Additional provision for financial investment	28,807,332,692	(4,180,000,000)
Total	**35,533,785,831**	**14,671,790,815**

5. Selling expenses

This is the wage costs payable to employees.

Details are as follows:	Current period	Previous period
- Wage and salary	208,832,908	279,707,183
Total	**208,832,908**	**279,707,183**

6. General & administration expenses

Details are as follows:	Current period	Previous period
- Wage and salary	825,366,922	697,759,104
- Depreciation/Amortization of fixed assets	167,290,800	309,821,556
- Taxes and duties	597,584,504	419,311,026
- Outsourcing expenses	60,127,817	127,905,791
- Others	**1,650,370,043**	**1,554,797,477**
Total	825,366,922	697,759,104

7. Gain on stock and diluted gain on stock

These items are not presented in the interim (separate) Financial statements of Alpha Seven Group Joint Stock Company because this is the parent company and presented in the (consolidated) Financial statements of the Group in accordance with Clauses 3.20 and 3.21, Item 2 – Contents and methods of financial statement preparation under the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance.

8. Expenses from operating activities by nature

Details are as follows:	Current period	Previous period
- Wage and salary	1,521,469,623	1,515,024,937
- Depreciation/Amortization of fixed assets	1,428,670,716	1,428,570,792
- Outsourcing expenses	2,082,192,051	1,469,231,303
- Others	359,138,329	609,364,903
Total	**5,391,470,719**	**5,094,891,975**

VII. OTHER INFORMATION (Currency: VND)

1. Contingent liabilities

The Company 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, individuals related to members of key management

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

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

Transactions with members of key management, individuals related to members of key management

Income of members of key management (the Board of Directors)

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 Company's other related parties include:

Related parties	Relationship
Mr. Bui Phap	Major shareholder (occupied to 24.01% of charter capital)
DLG Ansen Electronics Co., Ltd. (DLG Ansen)	Direct subsidiary (the Company holds 100% of charter capital)
DLG Ninh Thuan Solar Power JSC	Direct subsidiary (the Company holds 50% of charter capital)
Mass Noble Investments Limited ("Mass Noble")	Direct subsidiary (the Company holds 97.73% of charter capital)
Duc Long Dak Nong BOT and BT JSC ("BOT Dak Nong")	Subsidiary (the Group holds 99.60% 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)
Ansen Investment Holdings Limited	Indirect subsidiary
Shine Profit Development Limited	Indirect subsidiary
Greatrich Industrial Limited	Indirect subsidiary
Profit Metal Limited	Indirect subsidiary
東莞橋頭益發燈具有限公司	Indirect subsidiary
東莞利材塑膠製品有限公司	Indirect subsidiary
東莞安迅電子有限公司	Indirect subsidiary
Duc Long Gia Lai Group JSC ("DLG")	Having the same major shareholder (Bui Phap)
Duc Long Gia Lai Wood Processing Branch - Duc Long Gia Lai Group JSC	Branch of DLG
Truong An Tay Nguyen One Member Co., Ltd.	Business cooperation (BCC)

Transactions with other related parties are as follows:

	Current period	Previous period
- DLG Ansen Electronics Co., Ltd.		
Proceeds from borrowings	*44,153,000,000*	*5,384,659,000*
Repayments of principal	*(45,093,663,728)*	*(5,200,000,000)*
Interest expense	*1,661,074,300*	*146,868,299*
Revenue from electricity sales	*577,859,381*	*592,013,832*
Capital contribution	*107,916,560,000*	-
- DLG Ninh Thuan Solar Power JSC		
Dividends received after the investment period	*22,500,000,000*	*49,000,000,000*
Proceeds from borrowings	*77,050,000,000*	-
Interest expense	*2,047,630,137*	-
Cash for loans granted	*15,000,000,000*	-
Lãi cho vay	*283,150,685*	-
- Duc Long Dak Nong BOT and BT JSC		
Dividends received after the investment period	*14,940,000,000*	*4,350,000,000*
Others	*9,460,000,000*	-
- CP1 Wind Power Energy JSC		
Capital contribution	*127,500,000,000*	-
- CP2 Wind Power Energy JSC		
Capital contribution	*127,500,000,000*	-
- Truong An Tay Nguyen One Member Co., Ltd.		
Profit from Business Cooperation Contracts (BCCs)	*11,363,279,178*	-
- Duc Long Gia Lai Group JSC		
Car rental revenue	*27,272,728*	*27,272,728*
Kiosks rental	*528,000,000*	*528,000,000*
Roofs rental	*60,000,000*	*60,000,000*

In addition, the Company has used the Company's properties as collateral for the issuance of third-party bonds (having the same major shareholder) (refer to the Notes No. VII.3).

Ending balance with other related parties

Ending balance with other related parties are described in the Notes No. V.3, V.4, V.5, V.13, V.14, V.16, V.17, V.18.

3. Collateral

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). This construction has used as collateral for the issuance of third-party bonds (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.

According to the Resolution of the Board of Management No. 08/2023/NQ-HĐQT dated 25th November 2023, the Company has used all contributed capital in DLG Ansen Electronics Co., Ltd. and Land-use rights at No. 97/2 Nguyen Huu Canh street, ward 22, Binh Thanh district, Ho Chi Minh city to secure payment obligations of DLG Ansen Electronics Co., Ltd. (subsidiary) (refer to the Notes no. V.13).

4. Segment Reporting

Segment reporting is presented according to the business field

The Company' main business fields are as follows:

- Bus station services, parking;
- Passenger transportation;
- Power production.

Current period	Net revenues from sale of goods and rendering of services	Cost of goods sold	Gross profit
Terminal operations	8,863,659,297	2,196,730,695	6,666,928,602
Transportation activities	94,581,728	130,408,888	(35,827,160)
Solar power activitie	3,144,568,696	1,076,690,559	2,067,878,137
Charging station operations	372,684,154	128,437,626	244,246,528
Total	**12,475,493,875**	**3,532,267,768**	**8,943,226,107**
Previous period			
Terminal operations	7,993,637,174	1,492,712,139	6,500,925,035
Transportation activities	121,351,238	171,134,932	(49,783,694)
Solar power activitie	3,146,072,637	1,596,540,244	1,549,532,393
Total	**11,261,061,049**	**3,260,387,315**	**8,000,673,734**

Segment reporting is presented according to geography

Whole activities of the Company take place only in the territory of Vietnam.

5. Going-concern assumption

As at the date of the interim (separate) financial statements, there is not any factor which affect the going-concern assumption of the Company. Therefore, the interim (separate) 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 Company has not any arising other events after the six-month period ended 30th June 2026 which would require any adjustments to the figures or disclosures in the interim (separate) Financial Statements.

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

Prepared by / Chief Accountant	Legal Representative General Director
HA THI PHUONG OANH	NGUYEN DINH TRAC

CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN
M.S.D.N: 5900437257 - C.T.C.P - THÀNH PHỐ HỒ CHÍ MINH