LICOGI 13 JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30 June 2026

Hanoi – August 2026

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STATEMENT OF THE EXECUTIVE BOARD

The Executive Board of LICOGI 13 Joint Stock Company presents this report together with the Company's reviewed interim consolidated financial statements for the period ended 30/6/2026.

THE COMPANY

LICOGI 13 Joint Stock Company (hereinafter referred to as the "Company") formerly a State-owned enterprise, was equitized into a joint-stock company under Decision No. 2088/QD-BXD dated 29/12/2004 of the Minister of Construction.

The Company was granted the Enterprise Registration Certificate for a joint stock company, business registration number 0100106426, by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) for the first time on 10/6/2005, and subsequently amended, with the 27th amendment dated 10/7/2025 in respect of the change of the title of the legal representative to the Chairman of the Board of Management of the Company.

Charter Capital according to the 27th Amended Enterprise Registration Certificate dated 10/7/2025: VND 950,845,690,000.

(In words: Nine hundred and fifty billion, eight hundred and forty-five million, six hundred and ninety thousand Vietnam Dong).

The Company's stock is currently listed on the Hanoi Stock Exchange (HNX) with stock code: LIG.

The Company's registered office is located at LICOGI 13 Tower, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City, Vietnam.

BOARDS OF MANAGEMENT, SUPERVISORS AND EXECUTIVE BOARD

Members of Boards of Management, Supervisors and the Executive Board who held office during the period and up to the date of this report are as follows:

Board of Management

Mr. Pham Van Thang	Chairman of the Board of Management, legal representative
Mr. Nguyen Quoc Hung	Independent Member
Mr. Nguyen Van Hiep	Independent Member
Mr. Vu Tuan Duong	Member
Mrs. Nguyen Thanh Tu	Member
Mr. Do Thanh Ha	Member

Board of Supervisors

Ms. Nguyen Thi Thom	Head of the Board
Mr. Le Van Cuong	Member
Ms. Hoang Thi Tuyen	Member

Executive Board

Mr. Pham Van Thang	Chairman of the Board of Management, legal representative
Mr. Do Thanh Ha	General Director
Mrs. Nguyen Thanh Tu	Deputy General Director
Mr. Tran Quang Huy	Deputy General Director
Mr. Le Xuan Thanh	Deputy General Director (dismissed from 20 January 2026)
Mr. Nguyen Nam Son	Deputy General Director
Mr. Nguyen Quoc Thi	Deputy General Director

STATEMENT OF THE EXECUTIVE BOARD (Continued)

SUBSEQUENT EVENTS

According to the Executive Board's assessment, in all material respects, there were no unusual events occurring after the accounting closing date that would affect the Company's financial position or operations and that would require adjustment to, or disclosure in, the interim consolidated financial statements for the period ended 30/6/2026.

AUDITORS

The interim consolidated financial statements for the period ended 30/6/2026 have been reviewed by CPA VIETNAM Auditing Company Limited - A Member Firm of INPACT.

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Company's Executive Board is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the financial position of the Company as at 30/6/2026 as well as of its interim consolidated results of operations and interim consolidated cash flows for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim consolidated financial statements. In preparing these interim consolidated financial statements, the Executive Board is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Company are followed or not, and all the material differences from these standards are disclosed and explained in the interim consolidated financial statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the interim consolidated financial statements are free from material misstatements due to frauds or errors;
- Prepare the interim consolidated financial statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

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

The Executive Board confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

For and on behalf of the Executive Board,

M.S.D.N: 0100106426-C.T.C.P
CÔNG TY
CỔ PHẦN
LICOGI 13
P. THANH XUÂN - TP. HÀ NỘI

Pham Van Thang
Chairman of the Board of Management
Hanoi, 18 August 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
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INPACT MEMBER

No: 196/2026/BCSXHN-CPA VIETNAM-NV1

REVIEW REPORT OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

To: Shareholders
Boards of Management, Supervisors and the Executive Board
LICOGI 13 Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of LICOGI 13 Joint Stock Company, prepared on 18/8/2026, as set out on pages 05 to page 50, including the Interim Consolidated Statement of Financial Position as at 30/6/2026, and the Interim Consolidated Income Statement, and Interim Consolidated Cash Flow Statement for the period then ended, and Notes to the interim consolidated financial statements.

Responsibility of the Executive Board

The Company's Executive Board is responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements, and for the internal control as the Executive Board determines is necessary to enable the preparation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the consolidated financial position of LICOGI 13 Joint Stock Company as at 30/6/2026, and of its interim consolidated results of operations and interim consolidated cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the interim consolidated financial statements.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI - VIỆT NAM

Phan Thanh Nam
Deputy General Director
Audit Practising Registration Certificate
No: 1009-2023-137-1
Authorisation Letter No. 02/2026/UQ-CPA VIETNAM dated 02/01/2026, issued by the Chairman of the Members' Council
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Hanoi, 18 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

ASSETS	Code	Note	30/06/2026 VND	Restated 01/01/2026 VND
A - CURRENT ASSETS (100=110+120+130+140+160)	**100**		**5,304,573,050,252**	**4,745,283,041,399**
I. Cash and cash equivalents	**110**	5.1	**201,175,136,190**	**81,183,589,740**
1. Cash	111		77,225,136,190	77,633,589,740
2. Cash equivalents	112		123,950,000,000	3,550,000,000
II. Short - term investments	**120**		**233,991,730,964**	**204,566,643,642**
1. Short - term held to maturity Investments	123	5.2	233,991,730,964	204,566,643,642
III. Short- term receivables	**130**		**3,682,649,151,060**	**3,423,749,222,608**
1. Short-term receivables from customers	131	5.3	1,713,021,926,843	1,606,727,498,754
2. Prepayments to sellers in short-term	132	5.4	1,231,196,572,466	1,170,084,605,835
3. Other short-term receivables	135	5.5	778,351,689,065	686,858,155,333
4. Short-term allowances for doubtful debts	136	5.6	(39,921,037,314)	(39,921,037,314)
IV. Inventories	**140**	5.7	**1,131,721,838,346**	**977,772,005,100**
1. Inventories	141		1,131,721,838,346	977,772,005,100
V. Other current assets	**160**		**55,035,193,692**	**58,011,580,309**
1. Short-term deferred expenses	161	5.8	2,164,780,786	2,551,477,048
2. Deductible value added tax	162		52,847,230,840	55,404,449,779
3. Tax and other receivables from government budget	163	5.19	23,182,066	55,653,482
B - LONG-TERM ASSETS (200=210+220+240+250+260+270)	**200**		**3,140,227,673,211**	**2,942,683,608,779**
I. Long-term receivables	**210**		**237,965,797,578**	**378,593,643,528**
1. Long-term repayments to suppliers	212	5.4	947,873,673	799,093,991
2. Other long-term receivables	215	5.5	237,017,923,905	377,794,549,537
II. Fixed assets	**220**		**1,000,974,872,347**	**1,004,197,616,151**
1. Tangible fixed assets	221	5.9	850,206,719,770	871,802,759,968
- Historical Costs	*222*		*1,011,377,871,086*	*1,007,947,682,764*
- Accumulated depreciation	*223*		*(161,171,151,316)*	*(136,144,922,796)*
2. Finance lease fixed assets	224	5.10	149,089,586,337	130,716,289,943
- Historical Costs	*225*		*209,546,649,008*	*177,182,857,650*
- Accumulated depreciation	*226*		*(60,457,062,671)*	*(46,466,567,707)*
3. Intangible fixed assets	227	5.11	1,678,566,240	1,678,566,240
- Historical Costs	*228*		*1,831,066,240*	*1,831,066,240*
- Accumulated amortization	*229*		*(152,500,000)*	*(152,500,000)*
III. Investment properties	**240**	**5.12**	**132,963,470,488**	**132,963,470,488**
1. Historical Costs	241		132,963,470,488	132,963,470,488
2. Accumulated depreciation	242		-	-

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)
As at 30 June 2026

ASSETS	Code	Note	30/06/2026 VND	Restated 01/01/2026 VND
IV. Long-term assets in progress	**250**		**1,045,902,835,330**	**793,806,436,908**
1. Long-term work in progress	251	5.7	47,074,469,990	62,758,997,953
2. Construction in progress	252	5.13	998,828,365,340	731,047,438,955
V. Long-term investments	**260**	**5.14**	**676,406,468,971**	**583,103,353,034**
1. Investments in joint ventures and associates	262		568,616,432,663	462,460,427,138
2. Investments in equity of other entities	263		108,792,116,260	89,697,116,260
3. Allowances for long-term investments	264		(1,002,079,952)	(578,836,940)
4. Long - term held to maturity Investments	265	5.2	-	31,524,646,576
VI. Other Long-term assets	**270**		**46,014,228,497**	**50,019,088,670**
1. Long-term deferred expenses	271	5.8	8,398,491,788	8,223,825,659
2. Goodwill	279	5.15	37,615,736,709	41,795,263,011
TOTAL ASSETS (280 = 100+200)	**280**		**8,444,800,723,463**	**7,687,966,650,178**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

	RESOURCES	Code	Note	30/06/2026 VND	Restated 01/01/2026 VND
C-	**LIABILITIES (300=310+330)**	**300**		**7,134,830,817,331**	**6,353,610,653,871**
I.	**Short-term liabilities**	**310**		**4,563,653,795,588**	**4,151,946,233,957**
1.	Short-term trade payables	311	5.16	1,447,425,241,379	1,081,023,292,698
2.	Short-term prepayments from customers	312	5.17	580,105,841,964	713,227,215,264
3.	Dividends and profit payables	313	5.18	41,456,391,875	115,193,575
4.	Short-term Taxes and other payables to State budget	314	5.19	19,316,822,409	20,016,618,310
5.	Payables to employees	315		33,515,831,154	24,274,201,484
6.	Short-term accrued expenses	316	5.20	260,644,683,613	213,942,672,008
7.	Short-term deferred revenues	319	5.21	1,345,302,456	1,392,108,505
8.	Other short-term payments	320	5.22	183,217,580,288	211,422,877,795
9.	Short-term borrowings and finance lease liabilities	321	5.24	1,991,423,836,648	1,883,684,657,211
10.	Bonus and welfare funds	323		5,202,263,802	2,847,397,107
II.	**Long-term liabilities**	**330**		**2,571,177,021,743**	**2,201,664,419,914**
1.	Long-term trade payables	331	5.16	92,556,971,322	93,370,674,959
2.	Long-term repayments from customers	332	5.17	363,098,892,559	376,290,163,291
3.	Long-term deferred revenues	337	5.21	73,721,218,400	-
4.	Other long-term payables	338	5.22	766,288,013,914	643,512,255,100
5.	Long-term borrowings and finance lease liabilities	339	5.24	1,258,926,376,360	1,081,431,791,468
6.	Long-term provisions	343	5.23	16,585,549,188	7,059,535,096
D-	**OWNERS' EQUITY**	**400**	**5.25**	**1,309,969,906,132**	**1,334,355,996,307**
1.	Contributed capital	411		950,845,690,000	950,845,690,000
	_ *Ordinary shares with voting rights*	*411a*		*950,845,690,000*	*950,845,690,000*
2.	Capital surplus	412		308,550,000	308,550,000
3.	Treasury shares	415		(12,034,773,335)	(12,034,773,335)
4.	Development and investment funds	418		22,821,304,981	20,753,448,441
5.	Other equity funds	419		44,624,422	44,624,422
6.	Undistributed profit after tax	420		10,918,507,721	28,713,184,882
	- *Undistributed profit after tax brought forward*	*420a*		*20,882,096,527*	*5,987,065,539*
	- *Undistributed profit after tax for the current period*	*420b*		*(9,963,588,806)*	*22,726,119,343*
7.	Non-controlling interests			337,066,002,343	345,725,271,897
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**8,444,800,723,463**	**7,687,966,650,178**

Hanoi, 18 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

M.S.D.N: 0100 ... CÔNG TY CỔ PHẦN LICOGI 13 P. THANH XUÂN - TP. HÀ NỘI

LICOGI 13 JOINT STOCK COMPANY
Licogi 13 Tower, Khuat Duy Tien Street
Thanh Xuan Ward, Hanoi

Form B02a- DN/HN
Issued under Circular No. 43/2026/TT-BTC
dated 20 April 2026 of the Minister of Finance

INTERIM CONSOLIDATED INCOME STATEMENT
For the 6-month period ended 30 June 2026

ITEMS		Code	Note	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
1.	Revenues from sales and services rendered	01	6.1	3,082,994,085,435	2,149,323,431,743
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		3,082,994,085,435	2,149,323,431,743
4.	Cost of goods and services	11	6.2	2,953,721,456,466	2,058,003,711,790
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**129,272,628,969**	**91,319,719,953**
6.	Gain/(loss) on sale and disposal of investment properties	21		-	-
7.	Financial income	22	6.3	5,688,957,012	4,700,807,264
8.	Financial expenses	23	6.4	80,821,534,579	49,456,263,562
	In which: interest expenses	*24*		80,821,534,579	48,654,599,633
9.	Selling expenses	25		-	-
10.	General administrative expenses	26	6.5	38,370,537,021	37,474,650,552
11.	Shares of profit or loss from joint ventures, associates	27		(46,994,475)	66,833,217
12.	**Net profits from operating activities {30 = 20+(21-22)+24-(25+26)+27}**	**30**		**15,722,519,906**	**9,156,446,320**
13.	Other income	31	6.6	765,609,818	191,818,184
14.	Other expenses	32	6.6	18,674,139,493	1,003,163,820
15.	**Other profits (40 = 31-32)**	**40**	**6.6**	**(17,908,529,675)**	**(811,345,636)**
16.	**Total net profit before tax (50 = 30+40)**	**50**		**(2,186,009,769)**	**8,345,100,684**
17.	Current corporate income tax expenses	51	6.7	4,443,189,061	2,960,578,384
18.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**(6,629,198,830)**	**5,384,522,300**
19.	Profit after tax of Parent Company	61		(9,963,588,806)	1,273,131,163
20.	Profit after tax attributable to Non-controlling interests	62		3,334,389,976	4,111,391,137
21.	Basic earnings per share	70	6.8	(106)	5

Hanoi, 18 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

M.S.D.N: 0100106426 CÔNG TY CỔ PHẦN LICOGI 13 P. THANH XUÂN - TP. HÀ NỘI

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the 6-month period ended 30 June 2026

	ITEMS	Code	Note	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	**01**		**(2,186,009,769)**	**8,345,100,684**
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		43,385,158,878	17,030,652,295
	- Provisions	03		9,949,257,104	2,026,228,606
	- Gains (losses) on investing activities	05		(5,986,748,679)	(4,865,177,191)
	- Interest expenses	06		80,821,534,579	48,654,599,633
3.	***Operating profit before changes in working capital***	**08**		**125,983,192,113**	**71,191,404,027**
	- Increase (decrease) in receivables	09		(115,682,392,147)	(91,278,174,798)
	- Increase (decrease) in inventories	10		(138,265,305,283)	(194,140,146,186)
	- Increase (decrease) in payables	11		436,271,236,348	(58,248,537,104)
	- (Increase) decrease defered expenses	12		212,030,133	(1,158,284,479)
	- Interest paid	14		(80,821,534,579)	(46,841,181,418)
	- Corporate income tax paid	15		(4,597,723,073)	(2,727,429,807)
	- Other payments on operating activities	17		(33,000,000)	(44,400,000)
	Net cash flows from operating activities	**20**		**223,066,503,512**	**(323,246,749,765)**
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		(271,400,023,799)	(196,738,229,120)
2.	Proceeds from disposal or transfer of fixed assets and other long-term assets	22		363,636,364	188,636,364
3.	Expenditures on loans and purchase of debt instruments from other entities	23		(109,329,587,322)	(42,255,719,240)
4.	Proceeds from lending or repurchase of debt instruments from other entities	24		79,904,500,000	36,817,691,600
5.	Expenditures on equity investments in other entities	25		(93,773,353,424)	(8,421,600,000)
6.	Proceeds from equity investment in other entities	26		-	10,882,000,000
7.	Proceeds from interests, dividends and distributed profits	27		5,670,106,790	4,667,649,046
	Net cashflow from investing activities	**30**		**(388,564,721,391)**	**(194,859,571,350)**
III.	**Cash flows from financing activities**				
1.	Proceeds from issuance of shares and receipt of contributed capital	31		256,000,000	147,800,000,000
2.	Proceeds from borrowings	33		2,116,372,548,268	2,332,827,381,377
3.	Repayment of financial principal	34		(1,810,144,406,354)	(1,957,340,269,517)
4.	Payment for finance leasing debts	35		(20,994,377,585)	(19,223,778,075)
	Net cashflow from financing activities	**40**		**285,489,764,329**	**504,063,333,785**
	Net cashflow during the period (50 = 20+30+40)	**50**		**119,991,546,450**	**(14,042,987,330)**
	Cash and cash equivalents at beginning of the period	**60**	**5.1**	**81,183,589,740**	**36,636,267,168**
	Effect of exchange rate fluctuations	61		-	-
	Cash and cash equivalents at end of the period (70 = 50+60+61)	**70**	**5.1**	**201,175,136,190**	**22,593,279,838**

Hanoi, 18 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30 June 2026

1. COMPANY INFORMATION

1.1 Structure of ownership

LICOGI 13 Joint Stock Company formerly a state-owned enterprise, was equitized under Decision No. 2088/QĐ-BXD dated 29/12/2004 of the Ministry of Construction. The Company operates under the Enterprise Registration Certificate for a joint stock company, business registration number 0100106426, initially issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) on 10/6/2005, and subsequently amended, with the 27th amendment dated 10/7/2025 in respect of the change of the title of the legal representative to the Chairman of the Board of Management of the Company.

Charter capital according to the 27th Amended Enterprise Registration Certificate dated 10/7/2025: VND 950,845,690,000 (in words: Nine hundred and fifty billion, eight hundred and forty-five million, six hundred and ninety thousand Vietnam Dong).

The Company's registered office is located at: LICOGI 13 Tower, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City, Vietnam.

The Company's shares are currently listed on the Hanoi Stock Exchange (HNX) under the ticker symbol LIG.

The total number of the Company's employees as at 30/6/2026 is 148 people (as at 31/12/2025: 150 people).

1.2 Principal business lines and operations

- Mining of iron ores, other non-ferrous metal ores and precious and rare metal ores;
- Construction activities: construction of residential buildings, railways and roads, water supply and drainage works, telecommunications works and other civil and industrial construction works;
- Installation of other construction systems; completion of construction works; installation of industrial machinery and equipment; repair of machinery and equipment;
- Management consultancy activities (construction consultancy, project management, excluding legal, financial, accounting, auditing and tax consultancy);
- Real estate business, land use rights owned, used or leased;
- Manufacture of other metal products not elsewhere classified; manufacture of products from non-metallic minerals not elsewhere classified (construction materials, concrete blocks, concrete culvert pipes);
- Wholesale of machinery, equipment and electronic and telecommunications components; inland waterway freight transport; warehousing and storage of goods; restaurants and mobile food services (excluding bars, karaoke lounges and discotheques); beverage serving services (excluding bars);
- Support service activities for other mining and quarrying; repair of machinery and equipment; repair of electrical equipment; etc.
- Other business lines specified in detail in the Enterprise Registration Certificate./.

Principal business lines and operations: real estate business; construction of buildings of all kinds, railways and roads; trading of construction materials.

1.3 Normal production and business cycle

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

For the construction and installation of civil and industrial works, the normal production and business cycle follows the construction period of each work/project.

1.4 Corporate structure

As at 30/6/2026, the Company had the following subsidiaries and associates:

Subsidiaries	Head office address	Main business activities	Voting rights ratio	Capital c ontribution ratio
Licogi 13 FC Joint Stock Company	Licogi 13 Building, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi	Construction of technical works; Real estate business; Management consultancy activities	51.00%	51.00%
LIG Huong Hoa 2 Joint Stock Company	No. 37 Ly Thuong Kiet, Dong Luong Ward, Dong Ha City, Quang Tri	Generation, transmission and distribution of electricity	99.40%	99.40%
Song Nhiem 3 Joint Stock Company	Niem Son Commune, Tuyen Quang Province	Generation, transmission and distribution of electricity	98.67%	98.67%
Global Petroleum Energy JSC	No. 66 Nguyen Trai Street, Group 9, To Hieu Ward, Son La	Generation, transmission and distribution of electricity	88.62%	88.62%
Quan Ngang 3 Industrial Park Investment JSC	Ha Thanh Village, Gio Linh Commune, Quang Tri Province, Vietnam	Real estate business, land use rights belonging to the owner. user or lessee	52.00%	97.41%
ADT Son La Energy Joint Stock Company	No. 95 Dien Bien Street, Group 8, To Hieu Ward, Son La Province	Electricity production	96.00%	96.00%

Associated company	Head office address	Main business activities	Voting rights ratio	Capital c ontribution ratio
Licogi 13 Construction Materials Joint Stock Company	1st Floor, Unit A, Licogi 13 Building, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City	Production, supply of construction materials and mining	45.00%	45.00%
Licogi 13 Construction and Infrastructure Investment Joint Stock Company	No. 96 West Belt Road, Caric Residential Area, Ward 8, An Khanh Ward, Ho Chi Minh City	Building construction, architectural activities and technical consultancy ...	49.00%	49.00%
Saigon Thuan Phuoc Green Real Estate Joint Stock Company	No. 61, 30/4 Street, Hoa Cuong Ward, Da Nang City	Construction	44.78%	44.78%
Licogi 13 Thuan Phuoc Two-member Co., Ltd	No. 1224 Hung Vuong Street, Resettlement Urban Area HH1 and HH2, Quy Nhon Bac Ward, Gia Lai Province	Construction	45.00%	45.00%
Licogi13 Invest Joint Stock Company	4th Floor, LICOGI13 Building, 164 Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City	Real estate business	40.00%	40.00%
Licogi 13 Hoa Lu Joint Stock Company	No. 21, Alley 36, Kim Dong Street, Hoa Lu Ward, Ninh Binh Province	Real Estate Business, Including Land Use Rights Owned, Used or Leased by the Enterprise	30.00%	30.00%

Details of investments in associates are presented in Note 5.14 to the Notes to the Interim consolidated financial statements.

1.5 Statement of information comparability on the interim consolidated financial statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Enterprise Accounting System, replacing the Enterprise Accounting System issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is effective for financial years beginning on or after 1 January 2026.

The Company has applied the provisions of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC in preparing and presenting the interim consolidated financial statements from 1 January 2026. Where the application of the new regulations changes the recognition, classification or presentation of items in the interim consolidated financial statements, the Company has restated or reclassified the comparative figures in accordance with the regulations. Therefore, the accounting information and figures presented in the interim consolidated financial statements are comparable as they have been computed and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal year

The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of the solar year.

The interim consolidated financial statements are prepared for the period ended 30/06/2026.

Accounting currency

The accompanying interim consolidated financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applies the Vietnamese Enterprise Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

Statements for the compliance with Accounting Standards and System

The Executive Board ensures to follow all the requirements of the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the relevant legal regulations applicable to the preparation and presentation of the Company's interim consolidated financial statements for the period ended 30/6/2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the interim consolidated financial statements

The Company's interim consolidated financial statements are prepared in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026 amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance guiding the method of preparation and presentation of interim consolidated financial statements, specifically:

The attached interim consolidated financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relevant to the preparation and presentation of interim consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of preparation of the interim consolidated financial statements (Continued)

The Company's interim consolidated financial statements are prepared on the basis of consolidating the interim financial statements of the subsidiaries and the interim separate financial statements of the Company. All transactions and balances between the Company and its subsidiaries and among the subsidiaries have been eliminated on presentation of the Company's interim consolidated financial statements. Where necessary, the financial statements of the subsidiaries are adjusted so that the accounting policies applied at the subsidiaries are consistent with those applied at the Company.

Non-controlling interests include their share of net assets as of the initial business combination date and their proportionate share in changes in equity since the business combination date. Losses incurred by a subsidiary must be allocated in proportion to the non-controlling shareholders' ownership, even if such losses exceed the non-controlling shareholders' share in the net assets of the subsidiary. The accompanying interim consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting estimates

The preparation of the interim consolidated financial statements in conformity with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and legal regulations relevant to the preparation and presentation of interim consolidated financial statements requires the Executive Board to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the interim consolidated financial statements and the reported amounts of revenues and expenses during the accounting period. Actual interim consolidated results of operations may differ from those estimates and assumptions.

Cash and cash equivalents

Cash: includes cash on hand and demand deposits with banks. Cash on hand and bank deposits are recorded based on actual cash receipts and payments. Cash equivalents are short-term investments with a recovery or maturity term of no more than 3 months from the date of purchase, readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

Financial investments

Held to maturity investments: Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments include: term bank deposits with original maturities of more than 3 months (including bills and promissory notes), held-to-maturity loans for the purpose of earning periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognized from the acquisition date and are initially measured at cost including the purchase price and other costs related to the acquisition of the investments. Interest from these held-to-maturity investments after the acquisition date is recognized in the Income Statement on an accrual basis. Interest arising prior to the Company's acquisition is recorded as a decrease in the cost at the acquisition date. Held-to-maturity investments are stated at cost less allowance for doubtful debts. Allowance for doubtful debts of held-to-maturity investments is made in conformity with current accounting regulations.

Investments in associates over which the Company has significant influence are accounted for under the equity method in the interim consolidated financial statements. The results of operations, assets and liabilities of the associates are consolidated in the financial statements under the equity method. Capital contributions to associates at cost are adjusted for changes in the Company's share of the net assets of the associates after the date of acquisition. Where the loss of an associate exceeds the Company's capital contribution in that associate, the loss is recognized by the Company only to the extent of the contributed capital.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial investments (Continued)

In cases where a subsidiary of the Company enters into transactions with the Company's associates, unrealized gains or losses attributable to the Company's ownership interest in those associates are eliminated from the consolidated financial statements.

Other investments: are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments. Allowance for losses of investments in the equity instruments of other entities is made when there is apparent evidence of impairment in the value of these investments as at the end of the accounting period.

Receivables

Receivables are amounts recoverable from customers or other parties. Receivables are presented at their carrying amounts less allowances for doubtful debts. Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories are measured at cost, except when the cost of inventories exceeds their net realizable value, in which case they are stated at net realizable value. Inventory cost includes direct materials, direct labor, and, where applicable, production overheads incurred to bring the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the costs of completion and the estimated costs necessary to make the sale, including marketing, selling, and distribution expenses.

Inventories are accounted for using the perpetual inventory method and are valued using the weighted average cost method. Provision for inventory write-downs is recognized when there is reliable evidence of a decline in the net realizable value of inventories below their cost.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in other income or other expenses during the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The specific depreciation periods are as follows:

	Years
Buildings, structures	07 - 30
Machinery and equipment	06 - 15
Motor vehicles	05 - 10
Office equipment	03 - 07
Other fixed assets	12 - 40

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and Amortization

The Company's intangible fixed assets consist of accounting software, land use rights and other intangible assets, which are recorded at cost and presented in the statement of financial position under cost, accumulated amortization, and carrying amount.

The Company applies the straight-line amortization method to the software over an estimated useful life of three years. Land use rights with indefinite term are not amortized.

Finance leases as lessee

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incident to ownership belonging to the lessee. All other leases are considered operating leases.

Finance leases

A finance lease is recognized as a finance lease asset and a finance lease liability in the statement of financial position at the lower of the fair value of the leased asset and the present value of the minimum lease payments at the inception of the lease.

Payments for finance leases are divided into finance charges and principal payables. Financial expenses are calculated for each accounting period during the lease term at a fixed rate of interest on the remaining outstanding balance.

Financial leased assets are depreciated in accordance with the straight-line method over their estimated useful lives like the Company owned assets or over the leased term in case the leased term is shorter, in details:

	Years
Machinery and equipment	06 - 15
Motor vehicles	05 - 10

Investment properties

Investment properties include land use rights and buildings, structures held by the Company for the purpose of earning rentals or awaiting higher price, which are stated at cost less accumulated depreciation. The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Company, or the fair value of other amounts exchanged to acquire the investment property by the time of purchase or completion of construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the period, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property. Investment properties held for rental purposes are depreciated using the straight-line method over an estimated useful life of 34 years. The Company does not depreciate investment properties held for capital appreciation.

Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes relevant service fees, interest fees in accordance with the Company's accounting policies. Depreciation of these assets is the same as the other assets, commencing from these assets are ready for their intended use.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid expenses

Prepaid expenses represent costs actually incurred but related to the operating results of multiple accounting periods, and these costs are subsequently allocated to the production and business expenses of future periods.

Short-term prepaid expenses: are recorded at cost and classified as current or non-current in the interim consolidated statement of financial position based on the prepayment period of each contract.

Long-term prepaid expenses related to tools and equipment are initially recognized at cost and amortized on a straight-line basis over a period not exceeding 36 months.

Trade payables and Other payables

Trade payables and other payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

These payables are determined with virtual certainty as to their value and timing and are recognized at not less than the obligation to be settled. They are classified as follows:

- Trade payables: These are trade payables arising from the purchase of goods, services, or assets between the Company and suppliers (who are independent from the Company, including payables between the parent company and its subsidiaries and associates). Such payables also include amounts payable for imports handled through an entrusted party (in entrusted import transactions).
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profits payable

Dividends are recognised as a liability in accordance with the Resolution of the General Meeting of Shareholders.

Loans and finance lease liabilities

Loans and finance lease liabilities include borrowings and finance lease liabilities from credit institutions and other organizations and individuals; excluding loans in the form of bonds or preference shares with terms requiring the issuer to repurchase them at a certain point in the future.

The Company monitors loan amounts and finance lease liabilities in details by each debtor and classifies them into short-term and long-term according to repayment term.

All expenses related to borrowings are recognized in the Income Statement when incurred, except for expenses incurred from a consolidated loan for the investment, construction or production of assets in progress, which are capitalized in accordance with the Accounting Standard on borrowing costs.

Recognition and capitalization of Borrowing costs

All borrowing costs are recognised in the Income Statement when incurred, except for the borrowing costs capitalized under Vietnamese Accounting Standard "Borrowing costs". The Company's borrowing costs include:

- Interest expenses: determined and recognized monthly based on the interest rate and the outstanding principal of the borrowings.
- Guarantee fees incurred: allocated appropriately over the borrowing period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses. The Company recognizes accrued expenses for the following main items:

- Accrued interest expenses: recognized in advance according to the loan agreement;
- Labor, materials, and fuel costs: accrued based on the approved estimates and the amount of work completed. The Company only accrues costs to preliminarily calculate the cost of projects/items that have been completed and determined to be sold within the year but lack sufficient documentation for official acceptance. The accrued costs are estimated to correspond to the standard cost calculated based on the total estimated cost of the completed projects/items identified as sold.

Provisions

The recognized amount of a provision for payables is the best estimate of the amount that will be required to settle the present obligation as at the end of the accounting period (or as at the fiscal year end date).

The difference between the unused provision recognized in the previous accounting period and the provision established in the reporting period is reversed to reduce production and business expenses for the year, except for the excess difference related to construction warranty provisions, which is reversed into other income for the period.

The Company's provisions include: provisions for construction works warranties, calculated as a percentage of the project value as specified in each construction contract.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance and additional issuance, the difference between the re-issue price and the carrying amount of treasury shares, and the equity component of convertible bonds upon maturity. Costs directly attributable to the additional issuance of shares and the re-issuance of treasury shares are recorded as a reduction in share premium.

Treasury shares are recorded at purchase price and presented as a reduction in owners' equity in the statement of financial position.

After-tax profit is appropriated for dividend distribution to shareholders upon approval by the Shareholders' Council at the Annual General Meeting and for allocation to funds in accordance with the Company's Charter.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the period by reference to the percentage of completion of the transaction at the interim consolidated statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably;

(b) It is probable that the economic benefits associated with the transaction will flow to the Company;

(c) Identify the completed work as at the interim consolidated statement of financial position date; and

(d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from sale of goods and products

Revenue from sale of goods shall be recognized when it satisfies all the conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Costs related to transactions can be determined.

Construction contract

Revenue and expenses from construction activities are recognized in accordance with the Company's accounting policy on construction contracts. Revenue and expenses of construction contracts are recognized as follows:

(i) When a construction contract stipulates that the Company is paid based on the value of work performed: if the outcome of the construction contract can be reliably measured and is confirmed by the customer, revenue and expenses related to the contract are recognized corresponding to the portion of work completed and confirmed by the customer during the year, as reflected in the issued invoices.

(ii) When the outcome of a construction contract cannot be reliably estimated: if the Company can recover the contract costs incurred, contract revenue is recognized only to the extent of the costs expected to be recoverable. In this case, no profit is recognized, even if the total contract costs may exceed the total contract revenue.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue from real estate sales

Revenue from the sale of real estate in which the Company is the developer is recognized when all of the following conditions are simultaneously met:

- The real estate has been fully completed and delivered to the buyer, and the Company has transferred the risks and rewards associated with ownership of the property to the buyer.
- The Company no longer retains managerial rights as the owner or control over the property.
- Revenue can be measured with reasonable certainty.
- The Company has received or will receive the economic benefits from the real estate sale transaction.
- The costs associated with the real estate sale transaction can be reliably determined.

Revenue of operating lease

Revenue of operating lease is recognized on a straight-line basis over the lease term. Rental payments received in advance of many periods are recognized to revenue in accordance with the lease term.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of sales includes the cost of products, goods, and services, as well as the construction production costs recognized in line with the revenue consumed during the period.

For direct material costs exceeding normal consumption, labor costs, and fixed production overheads not allocated to the cost of inventories, these costs are recognized immediately as cost of goods sold (after deducting any compensation, if applicable), even if the products or goods have not yet been determined as sold.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax income) in determining profit or loss of a period.

Current income tax expenses: are corporate income tax payable calculated on taxable income during the year and the current corporate income tax rate.

The current corporate income tax rate applicable is 20% of taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing the profit or loss attributable to holders of ordinary shares by the weighted average number of ordinary shares outstanding during the period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Related parties

A party is considered 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 the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Company mainly operates in construction and installation, real estate business, trading and services in a single geographical area – Vietnam. Therefore, the Executive Board decides to prepare and present segment reporting by business segment.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	8,023,382,775	5,970,741,573
Bank deposits (i)	69,201,753,415	71,662,848,167
Cash equivalents (ii)	123,950,000,000	3,550,000,000
Total	**201,175,136,190**	**81,183,589,740**

(i) Details of demand deposits at banks:

	30/06/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	1,810,426,866	1,819,162,671
Tien Phong Commercial Joint Stock Bank	5,011,345,819	47,401,294,501
Others	62,379,980,730	22,442,390,995
Total	**69,201,753,415**	**71,662,848,167**

(ii) Deposits at commercial banks with maturities of less than 03 months from the date of deposit, details as follows:

	30/06/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank for Industry and Trade	120,400,000,000	-
Bank for Investement and Development of Vietnam	3,550,000,000	3,550,000,000
	123,950,000,000	**3,550,000,000**

5.2 Held to maturity investments

	30/06/2026 (VND)			01/01/2026 (VND) (Restated)		
	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term	**233,991,730,964**	**233,991,730,964**	-	**204,566,643,642**	**204,566,643,642**	-
Term deposits	***174,858,342,225***	***174,858,342,225***	-	***174,282,242,657***	***174,282,242,657***	-
Term deposits (*)	174,858,342,225	174,858,342,225	-	174,282,242,657	174,282,242,657	-
Borrowings	***59,133,388,739***	***59,133,388,739***	-	***30,284,400,985***	***30,284,400,985***	-
Dong Do Real Estate Investment JSC (i)	2,560,150,000	2,560,150,000	-	2,560,150,000	2,560,150,000	-
Vietnam Trade Development JSC (i)	-	-	-	3,000,000,000	3,000,000,000	-
Saigon Thuan Phuoc Green Real Estate JSC (i)	4,000,000,000	4,000,000,000	-	4,000,000,000	4,000,000,000	-
Mr. Lai Van Mac (ii)	14,800,000,000	14,800,000,000	-	14,800,000,000	14,800,000,000	-
Sao Phuong Bac Investment and Development JSC (iii)	27,000,000,000	27,000,000,000	-	-	-	-
Loan interest	9,867,479,837	9,867,479,837	-	5,018,492,083	5,018,492,083	-
Others (i)	905,758,902	905,758,902	-	905,758,902	905,758,902	-
Long-term	-	-	-	**31,524,646,576**	**31,524,646,576**	-
Borrowings	-	-	-	***31,524,646,576***	***31,524,646,576***	-
Sao Phuong Bac Investment and Development JSC (iii)	-	-	-	27,000,000,000	27,000,000,000	-
Loan interest	-	-	-	4,524,646,576	4,524,646,576	-
Total	**233,991,730,964**	**233,991,730,964**	-	**236,091,290,218**	**236,091,290,218**	-
In which: Loans receivable from related parties	***16,466,628,850***			***15,934,591,088***		

(Details in Note 7.1)

(*) Six-month term deposits at commercial banks with interest rates ranging from 3.4% to 7.45% per annum. All of the above deposits are pledged or mortgaged as collateral for bank borrowings (details are provided in Note 5.24).

(i) Loans to organizations and individuals with a term not exceeding 12 months, bearing interest rates of 8% - 12% per annum. The loans are unsecured.

(ii) Loan to Mr. Lai Van Mac under Loan Agreement No. 0804/2025/HĐVV dated 08/4/2025. Loan term: 12 months. The interest rate for the first 06 months of the agreement is 7.1% per annum; for the subsequent months the interest rate follows the lending rate of BIDV – Thanh Xuan Branch. The collateral is the land use right of land plot No. 130 at Go Bui hamlet, Dan Hoa commune, Ky Son district, Hoa Binh province (now Phu Tho province).

(iii) Loan with a term from 19/3/2024 to 28/02/2027, bearing an interest rate of 9.5% per annum. The loan is unsecured.

5.3 Short-term receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**1,713,021,926,843**	**(27,936,969,851)**	**1,606,727,498,754**	**(27,936,969,851)**
Trung Chinh JSC	146,315,336,728	-	158,859,921,528	-
Hong Phong B.V.T Co., Ltd.	47,547,258,818	-	47,547,258,818	-
Vietnam Service Industry Construction JSC	73,445,164,103	-	73,445,164,103	-
Capital II Co., Ltd.	51,883,479,808	-	111,364,518,046	-
Saigon Thuan Phuoc Green Real Estate Joint Stock Company	35,202,574,571	-	115,043,889,639	-
Saigon Urban Development and Investment JSC	72,707,363,195	-	73,757,363,195	-
Saigon Hai Phong Industrial Park Joint Stock Company	186,944,437,145	-	221,399,180,903	-
Others	1,098,976,312,475	(27,936,969,851)	805,310,202,522	(27,936,969,851)
Total	**1,713,021,926,843**	**(27,936,969,851)**	**1,606,727,498,754**	**(27,936,969,851)**
In which: Receivables from customers are related parties *(Details in Note 7.1)*	***47,898,647,993***		***116,070,977,846***	

5.4 Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**1,231,196,572,466**	**(11,354,895,094)**	**1,170,084,605,835**	**(11,354,895,094)**
Licogi 13 - E&C JSC	26,791,963,947	(11,354,895,094)	41,791,963,947	(11,354,895,094)
The Executive Board of projects (Mr. Truong Quang	45,606,276,051	-	64,085,331,974	-
Mr. Doan Sinh Anh	129,100,040,062	-	127,248,497,280	-
Mr. Tong Quang Dang	102,789,475,180	-	91,719,650,294	-
Nam La Hydropower Joint Stock Company	53,700,000,000	-	53,700,000,000	-
Others	873,208,817,226	-	791,539,162,340	-
Long-term	**947,873,673**	-	**799,093,991**	-
Others	947,873,673	-	799,093,991	-
Total	**1,232,144,446,139**	**(11,354,895,094)**	**1,170,883,699,826**	**(11,354,895,094)**
In which: Repayments to suppliers are related parties *(Details in Note 7.1)*	***45,562,260,311***		***68,734,031,231***	

5.5 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND) (Restated)	
	Book value	Provisions	Book value	Provisions
Short-term	**778,351,689,065**	**(629,172,369)**	**686,858,155,333**	**(629,172,369)**
Advance (*)	287,352,451,040	-	308,711,217,428	-
Deposits	663,750,188	-	493,957,408	-
Other receivables:	490,335,487,837	(629,172,369)	377,652,980,497	(629,172,369)
- Phuc An Khang Binh Phuoc JSC (1)	*166,560,000,000*	-	*166,560,000,000*	-
- ICI An Thinh Real Estate JSC (2)	*84,718,540,472*	-	*84,388,540,472*	-
- Mr. Truong Quang Vinh (3)	*68,792,768,897*	-	*68,792,768,897*	-
- Saigon Thuan Phuoc Green Real Estate JSC	*80,000,000,000*		-	
- Others (4)	*90,264,178,468*	*(629,172,369)*	*57,911,671,128*	*(629,172,369)*
Long-term	**237,017,923,905**	-	**377,794,549,537**	-
Deposits	176,629,484,208	-	271,621,018,813	-
Advance (5)	60,388,439,697	-	106,173,530,724	-
Total	**1,015,369,612,970**	**(629,172,369)**	**1,064,652,704,870**	**(629,172,369)**
In which: Other receivables are related parties *(Details in Note 7.1)*	***85,455,033,249***		***3,836,071,831***	

(*) Advances for business operations represent amounts advanced by the Company to employees for carrying out business and operating activities or handling assigned tasks in accordance with the Company's financial management regulations.

(1) Receivables under the four-party framework agreement among LICOGI 13 Joint Stock Company, Trung Chinh Joint Stock Company, Phuc An Khang Binh Phuoc Joint Stock Company, and Mr. Nguyen Khac Trung (Chairman of the Board cum General Director of Trung Chinh JSC and General Director of Phuc An Khang Binh Phuoc JSC) regarding business cooperation for the Tra Co High-end Urban and Tourism Project in Quang Ninh Province; transfer of projects; sale and purchase of shophouses and villas in the Ho Suoi Cam Tourism Project in Dong Xoai City, Binh Phuoc Province; and offsetting receivables/payables from share and real estate transactions once the Ho Suoi Cam Tourism Project meets the conditions for sale in accordance with regulations.

(2) Investment cooperation contract between LICOGI 13 Joint Stock Company and ICI An Thinh Real Estate Joint Stock Company for the execution of the Bac Kenh Dao Commercial Urban Project in Chau Doc Ward, An Giang Province.

(3) Receivables from the offsetting of project debts, for which the Boards of Management of Song Nhiem 3 Joint Stock Company and Global Petroleum Energy Joint Stock Company have approved both the current status and the recovery plan, whereby the first refund of 50% of the total receivable is to be made in the fourth quarter of 2025 and the remaining balance will be offset against profits from production and business activities under the business plan after the Song Nhiem 3 Hydropower Plant and the Nam Pan 5 Hydropower Plant come into operation.

(4) Other short-term and long-term receivables, mainly comprising loans and investment cooperation with organizations and individuals.

(5) Advances for compensation, site clearance and construction of the Nam Pan 5 Hydropower Plant.

5.6 Short-term allowances for doubtful debts

	30/06/2026 (VND)			01/01/2026 (VND)		
	Historical cost	Provisions	Recoverable value	Historical cost	Provisions	Recoverable value
Receivables from customers	**39,276,283,012**	**(27,936,969,851)**	**11,339,313,161**	**39,276,283,012**	**(27,936,969,851)**	**11,339,313,161**
Dai Duong BOT JSC	16,199,018,802	(4,859,705,641)	11,339,313,161	16,199,018,802	(4,859,705,641)	11,339,313,161
FLC Group JSC	7,405,860,265	(7,405,860,265)	-	7,405,860,265	(7,405,860,265)	-
Faros Construction Joint Stock Company	5,866,426,358	(5,866,426,358)	-	5,866,426,358	(5,866,426,358)	-
Bac Ha Investment and Development JSC	7,616,693,400	(7,616,693,400)	-	7,616,693,400	(7,616,693,400)	-
Others	2,188,284,187	(2,188,284,187)	-	2,188,284,187	(2,188,284,187)	-
Repayments to suppliers	**11,354,895,094**	**(11,354,895,094)**	-	**11,354,895,094**	**(11,354,895,094)**	-
Licogi 13 - E&C JSC	11,354,895,094	(11,354,895,094)	-	11,354,895,094	(11,354,895,094)	-
Other receivables	**629,172,369**	**(629,172,369)**	-	**629,172,369**	**(629,172,369)**	-
79 Construction Joint Stock Company	193,795,309	(193,795,309)	-	193,795,309	(193,795,309)	-
Others	435,377,060	(435,377,060)	-	435,377,060	(435,377,060)	-
Total	**51,260,350,475**	**(39,921,037,314)**	**11,339,313,161**	**51,260,350,475**	**(39,921,037,314)**	**11,339,313,161**

5.7 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Historical cost	Allowances	Historical cost	Allowances
a) Inventories	**1,131,721,838,346**	-	**977,772,005,100**	-
Raw materials	403,939,307	-	2,089,703,428	-
Tools and supplies	123,641,812	-	174,233,623	-
Work in progress (i)	1,099,354,373,398	-	948,351,785,551	-
Goods	5,849,862,802	-	1,166,261,471	-
Real Estate Commodities	25,990,021,027	-	25,990,021,027	-
b) Long-term assets in progress	**47,074,469,990**	-	**62,758,997,953**	-
Work in progress (i)	47,074,469,990	-	62,758,997,953	-
Total	**1,178,796,308,336**	-	**1,040,531,003,053**	-

(i) Details of short-term and long-term work in progress costs:

	30/06/2026 VND	01/01/2026 VND
a) Short-term	**1,099,354,373,398**	**948,351,785,551**
Chau Doc - Hau Giang expressway construction project	61,677,391,391	58,455,346,464
Industrial park works, fences of Nam Trung Yen urban area	163,146,247,294	163,146,247,294
Dong Tai Power Plant Project Phase 2 - Tuong	22,031,227,855	53,314,663,468
Shophouses TT02, TT03, TT06 (30 units) -Hung Yen	344,279,382	39,425,768,413
Nenh Bac Giang Project – Buildings CT4.1, CT4.2, and CT4.3	105,114,373,149	54,857,322,753
Others	747,040,854,327	579,152,437,159
b) Long-term	**47,074,469,990**	**62,758,997,953**
Residential area around Tay Dang town market	-	15,758,299,487
An Giang project	26,210,438,427	26,210,438,427
Others	20,864,031,563	20,790,260,039
Total	**1,146,428,843,388**	**1,011,110,783,504**

5.8 Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**2,164,780,786**	**2,551,477,048**
Tools, equipment	345,658,678	252,287,780
Others	1,819,122,108	2,299,189,268
Long-term	**8,398,491,788**	**8,223,825,659**
Tools, equipment	3,460,330,550	2,860,639,185
Cost of repairing fixed assets	650,236,117	1,159,014,369
Others	4,287,925,121	4,204,172,105
Total	**10,563,272,574**	**10,775,302,707**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Other	Total
HISTORICAL COST						
As at 01/01/2026	449,812,113,070	165,302,598,257	34,170,230,686	1,083,842,563	357,578,898,188	1,007,947,682,764
Purchase	-	3,064,843,488	475,925,926	-	78,328,000	3,619,097,414
Disposal	-	(188,909,092)	-	-	-	(188,909,092)
Reclassify	(5,677,272,729)	6,717,816,669	(806,055,031)	(234,488,909)	-	-
As at 30/06/2026	444,134,840,341	174,896,349,322	33,840,101,581	849,353,654	357,657,226,188	1,011,377,871,086
ACCUMULATED DEPRECIATION						
As at 01/01/2026	64,780,225,295	36,182,666,521	27,842,216,488	96,490,329	7,243,324,163	136,144,922,796
Depreciation	8,149,768,498	5,823,939,630	350,717,519	12,899,374	10,877,812,591	25,215,137,612
Other increases and decreases	-	3,050,889	(3,050,889)	-	-	-
Disposal	-	(188,909,092)	-	-	-	(188,909,092)
Reclassify	(1,582,254,444)	1,348,627,388	(403,154,424)	636,781,480	-	-
As at 30/06/2026	71,347,739,349	43,169,375,336	27,786,728,694	746,171,183	18,121,136,754	161,171,151,316
NET BOOK VALUE						
As at 01/01/2026	385,031,887,775	129,119,931,736	6,328,014,198	987,352,234	350,335,574,025	871,802,759,968
As at 30/06/2026	372,787,100,992	131,726,973,986	6,053,372,887	103,182,471	339,536,089,434	850,206,719,770

Historical cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2026: VND 49,052,926,689 (as at 31/12/2025: VND 46,785,541,313).

Net book value of tangible fixed assets pledged as security for borrowings as at 30/6/2026: VND 14,525,669,952 (as at 31/12/2025: VND 31,399,458,308).

5.10 Finance lease fixed assets

Unit: VND

	Machinery, equipment	Transportation means	Total
HISTORICAL COST			
As at 01/01/2026	**127,219,246,349**	**49,963,611,301**	**177,182,857,650**
Purchase	32,363,791,358	-	32,363,791,358
Reclassification	37,269,962,961	(37,269,962,961)	-
As at 30/06/2026	**196,853,000,668**	**12,693,648,340**	**209,546,649,008**
ACCUMULATED DEPRECIATION			
As at 01/01/2026	**40,579,598,425**	**5,886,969,282**	**46,466,567,707**
Depreciation	12,955,898,130	1,034,596,834	13,990,494,964
Reclassification	3,571,230,699	(3,571,230,699)	-
As at 30/06/2026	**57,106,727,254**	**3,350,335,417**	**60,457,062,671**
NET BOOK VALUE			
As at 01/01/2026	**86,639,647,924**	**44,076,642,019**	**130,716,289,943**
As at 30/06/2026	**139,746,273,414**	**9,343,312,923**	**149,089,586,337**

5.11 Intangible fixed assets

Unit: VND

	Accounting Software	Land use rights	Total
HISTORICAL COST			
As at 01/01/2026	**152,500,000**	**1,678,566,240**	**1,831,066,240**
As at 30/06/2026	**152,500,000**	**1,678,566,240**	**1,831,066,240**
ACCUMULATED AMORTISATION			
As at 01/01/2026	**152,500,000**	**-**	**152,500,000**
As at 30/06/2026	**152,500,000**	**-**	**152,500,000**
NET BOOK VALUE			
As at 01/01/2026	**-**	**1,678,566,240**	**1,678,566,240**
As at 30/06/2026	**-**	**1,678,566,240**	**1,678,566,240**

Historical cost of intangible fixed assets which are fully amortized but still in use as at 30/6/2026: VND 152,500,000 (as at 01/01/2026: VND 152,500,000).

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For the period ended 30 June 2026

5.12 Investment property

Unit: VND

	01/01/2026	Increase	Decrease	30/06/2026
Investment property awaiting price appreciation				
History cost	**132,963,470,488**	-	-	**132,963,470,488**
- Licogi 13 Tower (leasable floor and Apartment)	18,850,000,000	-	-	18,850,000,000
- LA FORTUNA Apartments	45,675,708,154	-	-	45,675,708,154
- An Hung Urban Area Apartment CT4	15,577,500,000			
- Villa 16-BT10 Van Canh	52,860,262,334	-	-	52,860,262,334
Loss due to devaluation	-	-	-	-
- Licogi 13 Tower (leasable floor and Apartment)	-	-	-	-
- LA FORTUNA Apartments	-		-	-
- An Hung Urban Area Apartment CT4	-		-	-
- Villa 16-BT10 Van Canh	-	-	-	-
Net book value	**132,963,470,488**	-	-	**132,963,470,488**
- Licogi 13 Tower (leasable floor and Apartment)	18,850,000,000	-	-	18,850,000,000
- LA FORTUNA Apartments	45,675,708,154	-	-	45,675,708,154
- An Hung Urban Area Apartment CT4	15,577,500,000	-	-	-
- Villa 16-BT10 Van Canh	52,860,262,334	-	-	52,860,262,334

The Company has pledged investment properties with a carrying amount of VND 18,850,000,000 as at 30/6/2026 (as at 01/01/2026: VND 18,850,000,000) as collateral for bank borrowings.

In accordance with Vietnamese Accounting Standard No. 05 – Investment Property, the fair value of investment properties as at 30/6/2026 should be presented. However, the Company does not have sufficient information to determine the fair value of these assets at the date of preparing the interim consolidated statement of financial position.

5.13 Construction in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Purchasing fixed assets	13,177,876,480	13,177,876,480	-	-
Construction in progress	985,650,488,860	985,650,488,860	731,047,438,955	731,047,438,955
Nam Pan 5 - Son La hydropower project (i)	*897,788,975,889*	*897,788,975,889*	*651,286,494,650*	*651,286,494,650*
Other projects	*87,861,512,971*	*87,861,512,971*	*79,760,944,305*	*79,760,944,305*
Total	**998,828,365,340**	**998,828,365,340**	**731,047,438,955**	**731,047,438,955**

(i) Project to build the Nam Pan 5 Hydropower Plant, granted Investment Certificate No. 24121000083 by the Son La Provincial People's Committee for the first time on 07/3/2009, adjusted for the third time (03) on 04/10/2022; Project location: on the land area of Chieng Mung commune, Son La province; Total investment: VND 979.008 billion; Project scale: installed capacity of 28 MW; Operation period of the project: 50 years from the date of issuance of the Investment Certificate.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

5.14 Long-term financial investments

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
a) Investments in associates	**568,616,432,663**	**568,616,432,663**	-	**462,460,427,138**	**462,460,427,138**	-
Licogi 13 Construction Materials JSC	5,121,079,097	5,121,079,097	-	5,121,079,097	5,121,079,097	-
Licogi 13 Construction and Infrastructure Investment JSC	44,114,326,875	44,114,326,875	-	44,114,326,875	44,114,326,875	-
Saigon Thuan Phuoc Green Real Estate JSC	231,578,021,166	231,578,021,166	-	231,578,021,166	231,578,021,166	-
Licogi 13 Thuan Phuoc Two-member Co., Ltd	117,450,000,000	117,450,000,000	-	117,450,000,000	117,450,000,000	-
Licogi13 Invest Joint Stock Company (i)	119,953,005,525	119,953,005,525	-	22,197,000,000	22,197,000,000	-
Licogi 13 Hoa Lu Joint Stock Company (ii)	50,400,000,000	50,400,000,000	-	42,000,000,000	42,000,000,000	-
Total	**568,616,432,663**	**568,616,432,663**	-	**462,460,427,138**	**462,460,427,138**	-

(i) During the period, the Company contributed an additional VND 97,803,000,000 to LICOGI 13 Invest Joint Stock Company under Resolution No. 22/2025/NQ-LICOGI13-HĐQT dated 13/10/2025, raising the total value of the investment to VND 120,000,000,000, equivalent to 40% of charter capital.

(ii) During the period, the Company contributed an additional VND 8,400,000,000 to acquire newly issued shares of Licogi 13 Hoa Lu Joint Stock Company.

5.14 Long-term financial investments (Continued)

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original price	Recoverable amount	Provisions	Original price	Recoverable amount	Provisions
b) Other long-term investments	**108,792,116,260**	**107,790,036,308**	**(1,002,079,952)**	**89,697,116,260**	**89,118,279,320**	**(578,836,940)**
Licogi 13 Technology Investment JSC (iii)	37,225,000,000	37,225,000,000	-	15,225,000,000	15,225,000,000	-
VRG Ngoc Linh JSC	109,858,035	109,858,035	-	109,858,035	109,858,035	-
Eastern Wood Industry JSC	3,700,000,000	3,700,000,000	-	3,700,000,000	3,700,000,000	-
Thai Binh Ecolake Joint Stock Company	4,335,000,000	4,335,000,000	-	4,200,000,000	4,200,000,000	-
Cosevcol Construction and Materials Manufacturing JSC	1,000,000,000	1,000,000,000	-	1,000,000,000	1,000,000,000	-
Licogi 13 Renewable Energy JSC	9,927,258,225	9,927,258,225	-	9,927,258,225	9,927,258,225	-
Saigon Thanh Dat Agricultural Investment JSC	51,145,000,000	50,142,920,048	(1,002,079,952)	51,145,000,000	50,566,163,060	(578,836,940)
ADT Son La Energy JSC (iv)	-	-	-	3,040,000,000	3,040,000,000	-
Vietnam-Japan Connection Consulting JSC	1,350,000,000	1,350,000,000	-	1,350,000,000	1,350,000,000	-
Total (a+b)	**677,408,548,923**	**676,406,468,971**	**(1,002,079,952)**	**552,157,543,398**	**551,578,706,458**	**(578,836,940)**

(iii) During the period, the Company's Board of Management approved an additional contribution of VND 22,837,500,000 to acquire 2,283,750 newly issued shares of LICOGI 13 Technology Investment Joint Stock Company under Resolution No. 05/2026/NQ-LICOGI13-HĐQT dated 06/5/2026.

(iv) During the period, the Company contributed an additional VND 115,584,000,000 to acquire 11,558,400 newly issued shares of ADT Son La Energy Joint Stock Company under Decision No. 05/2026/QĐ-LICOGI13-HĐQT dated 24/6/2026. Following the transaction, the Company's ownership interest in ADT Son La Energy Joint Stock Company is 96% of charter capital, equivalent to 13,478,400 shares.

5.15 Goodwill

	30/06/2026 VND	01/01/2026 VND
Unallocated goodwill advantage	**37,615,736,709**	**41,795,263,011**
- Global Petroleum Energy Joint Stock Company	37,615,736,709	41,795,263,011
Total	**37,615,736,709**	**41,795,263,011**

5.16 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,447,425,241,379**	**1,081,023,292,698**
Viet Duc Co., Ltd.	18,287,811,496	16,202,808,001
Thanh Cong Construction Investment JSC	15,568,781,192	12,868,651,025
Tung Loc Phat Trading & Construction Inv., Co., Ltd.	22,920,199,794	17,559,184,228
MB Materials and Construction JSC	35,836,192,934	35,836,192,934
Dai La Investment and Construction Joint Stock Company	14,045,715,000	-
BFCONS Joint Stock Company	87,888,827,690	20,513,837,000
Cao My Hai Construction Joint Stock Company	47,442,179,521	13,935,771,403
Others	1,205,435,533,752	964,106,848,107
Long-term	**92,556,971,322**	**93,370,674,959**
Lam Anh Commercial Development Co., Ltd.	25,684,669,692	27,403,296,549
TNA Materials and Equipment JSC	29,431,163,917	47,252,824,226
Viet Cuong Concrete Construction Co., Ltd.	18,324,352,963	13,959,846,999
Others	19,116,784,750	4,754,707,185
Total	**1,539,982,212,701**	**1,174,393,967,657**
In which:		
Trade payables are related parties	*8,469,383,288*	*10,257,466,155*
(Details in Note 7.1)		

5.17 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**580,105,841,964**	**713,227,215,264**
Vingroup JSC	128,821,330,428	238,146,602,775
Areca Vietnam Investment and Service JSC	82,427,372,580	-
Vietnam National Petroleum Group	38,000,000,000	-
Sao Phuong Bac Investment and Development JSC	23,000,000,000	23,000,000,000
Petroleum Machinery and Equipment JSC	18,270,958,204	18,270,958,204
Quang Loi JSC	17,926,874,000	17,926,874,000
Neweb Property Vietnam Co., Ltd.	-	91,385,280,000
Binh Minh Pho Hien Development Investment JSC	-	46,291,037,450
Others	271,659,306,752	278,206,462,835
Long-term	**363,098,892,559**	**376,290,163,291**
Management Board of Nam Cao University Area and Ninh Binh Province High-Tech Zone	228,728,452,919	234,079,069,886
Ninh Binh Provincial Development Investment Fund	102,959,321,800	105,704,761,000
Ho Chi Minh City - Trung Luong BOT Co., Ltd.	18,106,332,405	18,106,332,405
Infrastructure Development and Construction Invt. Co., Ltd.	9,000,000,000	9,000,000,000
Others	4,304,785,435	9,400,000,000
Total	**943,204,734,523**	**1,089,517,378,555**
In which:		
Prepayments from customers are related parties	***1,838,940,000***	***6,204,251,000***
(Details in Note 7.1)		

5.18 Dividends and profits payable

	30/06/2026 VND	01/01/2026 VND
Dividends and profit payables (*)	41,456,391,875	115,193,575
Total	**41,456,391,875**	**115,193,575**

(*) Dividends payable represent the 2025 dividends of the Parent Company and its subsidiaries and part of the dividends of previous years which remain unpaid to shareholders who have not yet deposited their shares at the Vietnam Securities Depository and Clearing Corporation and who have not, up to the present time, come directly to the Company to complete the procedures for receiving them.

5.19 Taxes and other receivables from, payables to the State Budget

Unit: VND

	01/01/2026	Additions	Paid	30/06/2026
Payables	**20,016,618,310**	**33,694,215,791**	**34,394,011,692**	**19,316,822,409**
Short-term	***20,016,618,310***	***33,694,215,791***	***34,394,011,692***	***19,316,822,409***
Value added tax	1,403,325,692	17,242,626,671	18,645,952,363	-
VAT on imported goods	-	5,191,038,427	5,191,038,427	-
Import-export tax	-	249,871,370	249,871,370	-
Corporate income tax	15,962,073,137	4,443,189,061	4,597,723,073	15,807,539,125
Personal income tax	760,435,959	2,613,516,905	2,439,510,302	934,442,562
Natural resource tax	683,823,774	2,402,460,819	2,150,922,505	935,362,088
Environment tax and others	-	4,200,000	4,200,000	-
Other taxes	-	487,355,942	54,837,056	432,518,886
Fee, charges and other payables	1,206,959,748	1,059,956,596	1,059,956,596	1,206,959,748
Receivables	**55,653,482**	**32,471,416**	-	**23,182,066**
Short-term	***55,653,482***	***32,471,416***	-	***23,182,066***
Land tax, Land rental charges	32,471,416	32,471,416	-	-
Environment Tax	22,430,000	-	-	22,430,000
Fee, charges and other payables	752,066	-	-	752,066

5.20 Accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**260,644,683,613**	**213,942,672,008**
Office projects for rent	11,439,296,916	11,439,296,916
Construction of the Dong Tai - Tuong Hydropower Plant in Bac Giang Province	15,000,000,000	50,097,531,071
Basement project, completion of CT5 building, 6 Bau Tram social housing	10,030,000,000	10,030,000,000
Ha Nam JYT Factory Project	40,518,518,519	64,317,322,619
Social Housing Project NOXH 05.06 – Vin Thanh Hoa (Thanh Hoa City Center Urban Area)	80,483,980,357	3,000,000,000
Interest expenses payable	10,935,934,518	12,664,379,585
Others	92,236,953,303	62,394,141,817
Total	**260,644,683,613**	**213,942,672,008**
In which:		
Accrued expenses to related parties (Details in Note 7.1)	*26,000,000*	*26,000,000*

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30 June 2026

5.21 Unearned revenues

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,345,302,456**	**1,392,108,505**
Unrealized revenue from office and commercial floor leasing	1,345,302,456	1,392,108,505
Long-term	**73,721,218,400**	-
Unrealized revenue from guarantee for Kim Bang dormitory construction project	73,721,218,400	-
Total	**75,066,520,856**	**1,392,108,505**

5.22 Other payables

	30/06/2026 VND	Restated 01/01/2026 VND
Short-term	**183,217,580,288**	**211,422,877,795**
Trade Union fees	1,773,143,043	1,666,938,848
Social insurance	3,222,036,411	2,507,494,828
Unemployment insurance	159,176,124	560,299,344
Others	178,063,224,710	206,688,144,775
- Mr Le Van Toan (1)	*3,980,112,542*	*58,682,456,385*
- Licogi 13 Renewable Energy JSC (1)	*6,604,550,000*	*21,194,000,000*
- Mr Truong Quang Vinh (2)	*73,755,794,667*	*61,657,296,833*
- Others (7)	*93,722,767,501*	*65,154,391,557*
Long-term	**766,288,013,914**	**643,512,255,100**
Long-term deposits received	1,845,164,346	1,823,979,326
Others	764,442,849,568	641,688,275,774
- Hoang An Clean Energy Investment & Connection JSC (3)	*50,000,000,000*	*46,200,000,000*
- Saigon Thanh Dat Agricultural Investment JSC (5)	*141,837,451,657*	*91,409,905,463*
- Loans for cooperation in investment in energy projects (5)	*288,731,344,991*	*191,606,138,933*
- Mr. Hoang Ha Anh (6)	*26,550,470,109*	*28,000,000,000*
- Others (7)	*257,323,582,811*	*284,472,231,378*
Total	**949,505,594,202**	**854,935,132,895**
In which: ***Payables are related parties** (Details in Note 7.1)*	*228,648,993,075*	*247,527,496,647*

5.22 Other payables (Continued)

(1) Payables to Mr. Le Van Toan and Licogi 13 Renewable Energy Joint Stock Company in respect of the construction investment expenditure of the Song Nhiem 3 Hydropower Plant.

(2) Payable to Mr. Truong Quang Vinh under the Loan Agreement dated 01/01/2024, loan amount of VND 85 billion, interest rate of 0%, for the purpose of the Nam Pan 5 Hydropower Project.

(3) Advance payment under the share purchase right transfer agreement of LICOGI 13 Joint Stock Company to Hoang An Clean Energy Connection and Investment Joint Stock Company.

(4) Payables arising from business cooperation for project implementation.

(5) Loans in the nature of investment and business cooperation for energy projects. The loan term extends until project completion. Profits or interest rates will be mutually agreed upon by the two parties at the time of liquidation and settlement of the loan agreement.

(6) Amounts under the business cooperation agreement for the Bac Kenh Dao Commercial Urban Project, Chau Doc Ward, An Giang Province.

(7) Mainly comprising loans and cooperation arrangements for investment in projects and construction contracts with other organizations and individuals.

5.23 Long-term provisions

Unit: VND

	01/01/2026	Increase	Decrease	30/06/2026
Long-term	**7,059,535,096**	**10,000,000,000**	**473,985,908**	**16,585,549,188**
Construction warranty reserve	7,059,535,096	10,000,000,000	473,985,908	16,585,549,188
Total	**7,059,535,096**	**10,000,000,000**	**473,985,908**	**16,585,549,188**

5.24 Borrowings and finance lease liabilities

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
a) Short-term	**1,991,423,836,648**	**1,917,551,678,407**	**1,809,812,498,970**	**1,883,684,657,211**
Bank loans	***1,741,181,152,767***	***1,835,995,610,605***	***1,727,079,802,339***	***1,632,265,344,501***
Bank for Investement and Development of Vietnam (1)	1,029,285,729,155	1,167,570,855,086	1,200,853,758,277	1,062,568,632,346
Vietnam Bank for Agriculture and Rural Development (2)	42,527,959,000	42,527,959,000	35,000,000,000	35,000,000,000
Military Commercial Joint Stock Bank	3,780,223,518	3,716,957,520	5,027,461,300	5,090,727,298
Bao Viet Commercial Joint Stock Bank (3)	456,972,033,905	321,711,923,193	265,077,678,546	400,337,789,258
Southeast Asia Commercial Joint Stock Bank	-	-	8,610,543,050	8,610,543,050
Vietnam Prosperity Joint Stock Commercial Bank (4)	85,841,861,751	77,025,885,436	72,529,900,627	81,345,876,942
National Commercial Joint Stock Bank	20,803,552,608	6,498,926,198	4,200,000,000	18,504,626,410
Orient Commercial Joint Stock Bank	-	1,908,949,000	8,305,253,000	6,396,304,000
Vietnam Technological and Commercial JSB	22,840,000,000	62,544,003,539	47,446,818,203	7,742,814,664
Tien Phong Commercial Joint Stock Bank (5)	79,129,792,830	152,490,151,633	80,028,389,336	6,668,030,533
Long-term debt due	***17,564,225,161***	***701,271,817***	***17,929,355,365***	***34,792,308,709***
BIDV Financial Leasing Company Limited - SuMi Trust (6)	9,708,900,780	-	9,918,199,859	19,627,100,639
Chailese International Leasing Company Limited - Hanoi Branch (7)	1,294,419,747	-	1,425,861,884	2,720,281,631
Vietnam Commercial and Industrial Bank Leasing Company Limited (8)	3,698,897,077	636,150,000	3,536,442,050	6,599,189,127
Saigon Thuong Tin Bank Leasing Company Limited (11)	2,786,169,557	-	2,918,725,755	5,704,895,312
Saigon Thuong Tin Commercial Joint Stock Bank - Thang Long Branch	75,838,000	65,121,817	130,125,817	140,842,000

(1) Borrowing from Joint Stock Commercial Bank for Investment and Development of Vietnam – Thanh Xuan Branch under Credit Limit Contract No. 01/2025/134615/HĐTD dated 19/11/2025. Loan term: until 31/10/2026. Credit limit: VND 490 billion. Purpose: to supplement working capital, provide guarantees, and open letters of credit. Interest rate: depends on the date of debt drawdown under each specific loan contract;

5.24 Borrowings and finance lease liabilities (Continued)

(1) Short-term borrowing from Joint Stock Commercial Bank for Investment and Development of Vietnam – Thanh Xuan Branch under Credit Limit Contract No. 01/2026/1763614/HĐTD dated 01/12/2025. Credit limit: VND 1,550,000,000,000. Credit limit period: 12 months. Purpose: to supplement working capital, provide guarantees and open letters of credit for the Company's production and business activities. Interest rate: applied under each specific credit contract in accordance with the Bank's interest rate policy from time to time;

(2) Borrowing from Vietnam Bank for Agriculture and Rural Development – Transaction Department under Credit Contract No. 1200-LAV-202401298 dated 15/10/2024. Loan term: not exceeding 12 months. Credit limit: VND 40 billion. Purpose: to supplement working capital. Interest rate: specified in the Debt Acknowledgement Note and adjusted every 3 months based on the prevailing 12-month deposit rate of Agribank plus 3.8% per annum;

(3) Borrowing from Bao Viet Commercial Joint Stock Bank – Cau Giay Branch under Credit Contract No. 0334-2023-HDTD1-BVB046 dated 13/09/2023. Loan term: not exceeding 10 months. Credit limit: VND 100 billion. Purpose: to supplement working capital for project construction. Interest rate: depends on the date of debt drawdown under each specific loan contract. Collateral: receivables arising from the Company's output contracts with investors/main contractors and other collateral assets owned by the Company or a third party, agreed to secure the Company's full repayment obligations to the bank;

Short-term borrowing from Bao Viet Commercial Joint Stock Bank – Cau Giay Branch under Credit Contract No. 0246-2025-HĐTD1-BVB046 dated 30/07/2025. Credit limit: VND 450,000,000,000. Credit limit period: 12 months. Maximum loan term: not exceeding 09 months as agreed in the Debt Acknowledgement Note. Purpose: to supplement working capital for the customer's production and business activities. Interest rate: specified in each Debt Acknowledgement Note;

(4) Borrowing from Vietnam Prosperity Joint Stock Commercial Bank – Transaction Office No. 2 Branch under Credit Limit Contract No. CLC-55421-01 dated 27/08/2025. Credit limit maintenance period: 12 months. Credit limit: VND 140 billion. Purpose: to supplement working capital and issue guarantees for construction and installation activities. Interest rate: depends on the date of debt drawdown under each specific loan contract;

(5) Short-term borrowing from Tien Phong Commercial Joint Stock Bank under Credit Limit Contract No. 496/2025/HDTD/DDO dated 18 September 2025. The credit limit does not exceed VND 400,000,000,000 during the credit limit period. Details of the limits: lending limit: VND 200,000,000,000; L/C limit: VND 200,000,000,000; guarantee limit: VND 400,000,000,000, divided into 2 credit limit packages, namely CL1 and CL2, each with a total value of VND 200,000,000,000. Flexible lending interest rates are stipulated in each debt acknowledgement note. The loan term for each drawdown stated in the debt acknowledgement note does not exceed 09 months. Purpose: to serve the Company's production and business activities;

(6) Finance lease with BIDV – Sumi Trust Finance Leasing Company Limited under contracts to invest in construction machinery and equipment. Lease term: 60 months, interest rate: 6.5% per annum. Buyout value: 0.1% – 0.4% of the leased asset value;

(7) Finance lease liability with Chailease International Finance Leasing Company Limited – Hanoi Branch under Finance Lease Contract No. B250510713 dated 20/05/2025. Leased asset: a fixed tower crane, brand: ZOOMLION, model: WA6013-8A, origin: China. Finance lease term: 48 months. After the date of finalizing the lease schedule, a floating interest rate ranging from 8.8% to 8.92% per annum applies;

(8) Finance lease with VietinBank Leasing Company Limited (a one-member limited liability company of Vietnam Joint Stock Commercial Bank for Industry and Trade) to invest in one Power Plus bulldozer, model D65EX-15, with a value of VND 2,625,685,200. Lease term: 60 months, interest rate: 7.5% per annum for 06 months from the first disbursement, floating thereafter. Buyout value: VND 7,878,000;

(9) Borrowings from other organizations and individuals (with terms of less than 12 months) to raise capital for business purposes, bearing interest rates of 9% – 11% per annum.

5.24 **Borrowings and finance lease liabilities (Continued)**

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
b) Long-term	**1,258,926,376,360**	**199,457,019,861**	**21,962,434,969**	**1,081,431,791,468**
Bank loans	***1,148,617,010,841***	***154,984,315,364***	***16,861,262,749***	***1,010,493,958,226***
Vietnam Bank for Agriculture and Rural Development	524,000,000	-	66,000,000	590,000,000
Saigon Thuong Tin Commercial JSC	227,474,000	-	-	227,474,000
Military Commercial Joint Stock Bank	474,495,005	-	-	474,495,005
Orient Commercial Joint Stock Bank (10)	1,147,391,041,836	154,984,315,364	16,795,262,749	1,009,201,989,221
Financial lease debt	***100,912,313,465***	***44,472,704,497***	***3,701,172,220***	***60,140,781,188***
BIDV Financial Leasing Company Limited - SuMi Trust (6)	27,342,797,040	-	-	27,342,797,040
Chailese International Leasing Company Limited - Hanoi Branch (7)	4,545,273,925	-	-	4,545,273,925
Vietnam Commercial and Industrial Bank Leasing Company Limited (8)	30,404,618,943	20,249,999,999	3,065,022,220	13,219,641,164
Saigon Thuong Tin Bank Leasing Company Limited (11)	38,619,623,557	24,222,704,498	636,150,000	15,033,069,059
Borrowings from others (12)	***9,397,052,054***	-	***1,400,000,000***	***10,797,052,054***
Total	**3,250,350,213,008**	**2,117,008,698,268**	**1,831,774,933,939**	**2,965,116,448,679**
In which,				
Borrowings from related parties (Details in Note 7.1)	*5,643,061,179*			*7,411,884,926*

(10) Borrowing from Orient Commercial Joint Stock Bank under Credit Contract No. 8924/2024/HĐTD-OCB-DN dated 17/09/2024 and the amending and supplementing Contract Appendices between Global Petroleum Energy Joint Stock Company and Orient Commercial Joint Stock Bank – Cho Lon Branch. Loan term: not later than 11/04/2036. Interest rate: floating for each drawdown. Purpose: to repay the borrowing for the investment in the Nam Pan 5 Hydropower Plant at BIDV (including early repayment fees);

Collateral: assets to be formed in the future, comprising the entire works, machinery and equipment of the Nam Pan 5 Hydropower Plant; all shares of Global Petroleum Energy Joint Stock Company owned by Licogi 13 Joint Stock Company; the loan guarantee of Licogi 13 Joint Stock Company; and property rights arising from the Power Purchase Agreement of the hydropower plant between Global Petroleum Energy Joint Stock Company and Northern Power Corporation No. 154/EVN NPC-B9 dated September 2025.

5.24 Borrowings and finance lease liabilities (Continued)

(11) Finance lease liabilities with Sacombank Leasing One Member Company Limited – Hanoi Branch under the following contracts:

- Finance Lease Contract No. SBL020202101005 dated 27/01/2021. Leased asset: a Toyota passenger car. Lease term: 72 months. Interest rate: 8% per annum until 30/06/2021, thereafter adjusted to the 13-month savings interest rate of Saigon Thuong Tin Commercial Joint Stock Bank plus a fixed margin of 2.2% per annum, with the interest rate adjusted periodically on the first day of each quarter;
- Finance Lease Contract No. SBL020202309002 dated 08/09/2023. Leased asset: a flat-top tower crane, brand XCMG, model XGT6013-8S1, 100% new, manufactured in 2023, origin: China. Lease term: 60 months. Interest rate: 10.9% per annum until 31/01/2024; from 01/02/2024 adjusted to the VND base rate (medium and long term) announced by Sacombank plus a fixed margin of 2.8% per annum. Maximum interest rate: 14% per annum. The interest rate is adjusted every 3 months on 01/02, 01/05, 01/08 and 01/11 each year;
- Finance Lease Contract No. SBL020202405005 dated 06/05/2024. Leased asset: a flat-top tower crane, brand XCMG, model XGT6013-8S1, 100% new, manufactured in 2023, origin: China. Lease term: 60 months. Interest rate: 10.3% per annum until 30/11/2024; from 01/12/2024 adjusted to the VND base rate (medium and long term) announced by Sacombank plus a fixed margin of 2.8% per annum. Maximum interest rate: 14% per annum. The interest rate is adjusted every 3 months on 01/03, 01/06, 01/09 and 01/12 each year;
- Finance Lease Contract No. SBL02020240813 dated 27/08/2024. Leased asset: a flat-top tower crane, brand ZOOMLION, model WA6013-8A, 100% new, manufactured in 2024, origin: China. Lease term: 60 months. Interest rate: 8.5% per annum until 31/12/2024; from 01/01/2025 adjusted to the VND base rate (medium and long term) announced by Sacombank plus a fixed margin of 2.5% per annum. Maximum interest rate: 12% per annum. The interest rate is adjusted every 3 months on 01/01, 01/04, 01/07 and 01/10 each year;
- Finance Lease Contract No. SBL020202412015 dated 26/12/2024. Leased asset: a flat-top tower crane, brand XCMG, model XGT7020-10S1, 100% new, manufactured in 2024, origin: China. Lease term: 60 months. Interest rate: 8.5% per annum until 30/06/2026; from 01/07/2026 adjusted to the VND base rate (medium and long term) announced by Sacombank plus a fixed margin of 2.5% per annum. Maximum interest rate: 12% per annum. The interest rate is adjusted every 3 months on 01/01, 01/04, 01/07 and 01/10 each year;
- Finance Lease Contract No. SBL020202507011 dated 18/7/2025. Leased asset: 01 tower crane, brand ZoomLion, model WA6013-8A, 100% new, manufactured in 2025, origin: China. Lease term: 60 months. Interest rate: 8.5% per annum until 31/12/2025, floating thereafter;
- Finance Lease Contract No. SBL020202502006 dated 20/2/2025. Leased asset: 01 tower crane, brand ZoomLion, model WA6013-8A, 100% new, manufactured in 2025, origin: China. Lease term: 60 months. Interest rate: 8.5% per annum until 31/8/2025, floating thereafter.
- Finance Lease Contract No. SBL020202502007 dated 20/2/2025. Leased asset: 01 tower crane, brand ZoomLion, model WA7025-12E, 100% new, manufactured in 2025, origin: China. Lease term: 60 months. Interest rate: 8.5% per annum until 31/8/2025, floating thereafter;
- Finance Lease Contract No. SBL020202501003 dated 10/1/2025. Leased asset: 01 tower crane, brand XCMG, model XGT6013-8S1, 100% new, manufactured in 2024, origin: China. Lease term: 60 months. Interest rate: 8.5% per annum until 30/6/2025, floating thereafter.

(12) Borrowings from organizations and individuals with terms from 12 months to 36 months to serve production and business activities, bearing interest rates of 9% - 12% per annum;

5.25 Owners' equity

a) Changes of owners' equity

Unit: VND

(i) Profit distribution at the Parent Company and its subsidiaries in accordance with the Resolutions of the General Meeting of Shareholders of each entity.

	Share capital	Share premium	Other capital	Treasury shares	Development and Investment Fund	Other funds	Retained earnings	Non-Controlling interest	Total
As at 01/01/2025	**950,845,690,000**	**308,550,000**	**50,149,592**	**(12,034,773,335)**	**20,157,161,767**	**44,624,422**	**6,309,787,855**	**177,263,421,892**	**1,142,944,612,193**
Reduced due to loss of control of subsidiaries	-	-	(50,149,592)	-	-	-	-	13,366,499,494	13,316,349,902
Subsidiary company raises capital	-	-	-	-	-	-	-	147,000,000,000	147,000,000,000
Profit in the previous year	-	-	-	-	-	-	22,726,119,343	8,095,350,511	30,821,469,854
Appropriation to reserves	-	-	-	-	596,286,674	-	(322,722,316)	-	273,564,358
As at 01/01/2026	950,845,690,000	308,550,000	-	(12,034,773,335)	20,753,448,441	44,624,422	28,713,184,882	345,725,271,897	1,334,355,996,307
Profit in this period	-	-	-	-	-	-	(9,963,588,806)	3,334,389,976	(6,629,198,830)
Dividends (i)	-	-	-	-	-	-	(3,266,198,300)	(12,250,000,000)	(15,516,198,300)
Subsidiary company raises capital	-	-	-	-	-	-	-	256,340,470	256,340,470
Appropriation to reserves (i)	-	-	-	-	2,067,856,540	-	(4,564,890,055)	-	(2,497,033,515)
As at 30/06/2026	950,845,690,000	308,550,000	-	(12,034,773,335)	22,821,304,981	44,624,422	10,918,507,721	337,066,002,343	1,309,969,906,132

5.25 Owners' equity (Continued)

b) Details of owners' equity

	30/06/2026 VND	01/01/2026 VND
Mr. Dinh Quang Chien	132,445,000,000	111,600,000,000
Mr Pham Van Thang	36,557,120,000	36,557,120,000
Others	781,843,570,000	802,688,570,000
Total	**950,845,690,000**	**950,845,690,000**

c) Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Shareholders' capital		
Opening balance	950,845,690,000	950,845,690,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	950,845,690,000	950,845,690,000
Dividend, Profit distribution	**28,266,198,300**	-

d) Shares

	30/06/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**95,084,569**	**95,084,569**
Quantity of issued shares	**95,084,569**	**95,084,569**
Common shares	95,084,569	95,084,569
Preference shares	-	-
Treasury shares	**(863,908)**	**(863,908)**
Common shares	(863,908)	(863,908)
Preference shares	-	-
Outstanding shares	**94,220,661**	**94,220,661**
Common shares	94,220,661	94,220,661
Preference shares	-	-
Par value of outstanding shares (VND/ shares)	*10,000*	*10,000*

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Revenue from construction contract, real estate	2,477,937,282,686	1,521,217,903,589
Revenue from sales of goods	566,300,588,044	575,615,594,188
Revenue from Real Estate Business	17,888,218,693	-
Revenue from provision of services	20,867,996,012	52,489,933,966
Total	**3,082,994,085,435**	**2,149,323,431,743**
In which:		
Revenue from related parties (Details in Note 7.1)	31,341,298,642	51,526,253,499

6.2 Cost of goods sold

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Cost of Construction Activities	2,372,321,491,112	1,453,635,362,868
Cost of Goods Sold and Finished Products Sold	550,295,035,277	558,782,951,776
Cost of Real Estate Business	16,813,526,909	-
Cost of Services and Others	14,291,403,168	45,585,397,146
Total	**2,953,721,456,466**	**2,058,003,711,790**

6.3 Financial income

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest Income from Deposits and Loans	5,670,106,790	3,723,088,919
Revenue from Transfer of Capital Contributions	-	952,451,908
Other financial income	18,850,222	25,266,437
Total	**5,688,957,012**	**4,700,807,264**

6.4 Financial expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Interest expenses	80,821,534,579	48,654,599,633
Other financial expenses	-	801,663,929
Total	**80,821,534,579**	**49,456,263,562**

6.5 General and administrative expenses

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
General administrative expenses	**38,370,537,021**	**37,474,650,552**
Employee expenses	23,838,960,042	19,899,687,709
Materials expenses	641,898,267	468,870,809
Amortization and Depreciation expenses	2,335,122,293	2,309,101,705
Charges and fee	16,451,676	21,499,581
Allowances for doubful debts	-	2,817,456,556
Outsourcing expenses	4,894,133,507	2,049,360,505
Other cash expense	2,464,444,934	4,790,392,499
Allocation of goodwill advantages	4,179,526,302	5,118,281,188
Total	**38,370,537,021**	**37,474,650,552**

6.6 Other profits

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Other income		
Disposals of fixed assets	363,636,364	189,636,364
Others	401,973,454	2,181,820
Total	**765,609,818**	**191,818,184**
Other expenses		
Administrative Penalties and Late Payment Fines	1,587,055,608	606,327,430
Investment costs for the Tay Dang project	15,758,299,487	-
Others	1,328,784,398	396,836,390
Total	**18,674,139,493**	**1,003,163,820**
Other profits	**(17,908,529,675)**	**(811,345,636)**

6.7 Current corporate income tax expense

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Current corporate income tax expense	4,443,189,061	2,960,578,384
Corporate income tax expense	**4,443,189,061**	**2,960,578,384**

6.8 Basic earnings per share

	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Profit after tax of Parent Company	**(9,963,588,806)**	**1,273,131,163**
Adjustment of profit increase or decrease to determine profit (loss) allocated to shareholders owning common shares	-	(823,533,445)
- Allocation of funds for reward and welfare funds (*)	-	(823,533,445)
Profits/(Loss) attributable to shareholders holding common shares (VND)	**(9,963,588,806)**	**449,597,718**
Weighted average number of common shares outstanding for the period (shares)	94,220,661	94,220,661
Basic earnings per share (VND/share)	**(106)**	**5**

(*) As at the reporting date, the Company has not been able to estimate reliably the amount of profit for the period ended 30/6/2026 that may be appropriated to the bonus and welfare fund and the bonus fund of the executive management. If the Company appropriates the bonus and welfare fund and the bonus fund of the executive management for the period ended 30/6/2026, the net profit attributable to shareholders and the basic earnings per share will decrease.

The Company has re-determined the appropriation to the bonus and welfare fund for the period ended 30/06/2025 at one half of the 2025 profit distribution ratio of the Company approved under the Resolution of the 2026 Annual General Meeting of Shareholders. Accordingly, the basic earnings per share for the period ended 30/06/2025 are restated as follows:

	For the period ended 30 June 2026		
	Presented VND	Restated VND	Difference VND
Profit after tax of Parent Company	**1,273,131,163**	**1,273,131,163**	-
Adjustment of profit increase or decrease to determine profit (loss) allocated to shareholders owning common shares	-	(823,533,445)	(823,533,445)
- Deduction for the establishment of reward and welfare funds	-	*(823,533,445)*	*(823,533,445)*
Profit attributable to common shares	**1,273,131,163**	**449,597,718**	**(823,533,445)**
Average outstanding common shares	94,220,661	94,220,661	-
Earnings per share	**14**	**5**	**(9)**

7. OTHER INFORMATION

7.1 Transactions and Balances with Related Parties

The Company's related parties include:

Related Parties	Relationship
Saigon Thuan Phuoc Green Real Estate JSC	Associated company
Licogi 13 Construction Materials Joint Stock Company	Associated company
Licogi 13 Construction and Infrastructure Investment JSC	Associated company
Licogi 13 Thuan Phuoc Company Limited	Associated company
Licogi13 Invest Joint Stock Company	Associated company
Licogi 13 Hoa Lu Joint Stock Company	Associated company
Saigon Thanh Dat Agricultural Investment JSC	Other investment
Licogi 13 Technology Investment JSC	Other investment
Licogi 13 Renewable Energy JSC	Other investment
Members of the Board of Management, Board of Supervisors, Board of General Directors, other managers and close individuals in the families of these members	Significant Influence

a) Transactions with Key Management Personnel

Salaries and remuneration of the Board of Management, Board of Supervisors, General Director, Chief Accountant and other managers

Name	Position	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr Pham Van Thang	Chairman	308,800,000	200,375,000
Mr Nguyen Van Hiep	Member of Board of Management	91,800,000	54,000,000
Mr Nguyen Quoc Hung	Independent Board Member	91,800,000	54,000,000
Mr Vu Tuan Duong	Member of Board of Management	224,129,000	161,448,000
Mrs Nguyen Thanh Tu	Member of BOM and Deputy General Director	271,965,000	166,147,000
Mr Do Thanh Ha	Member of BOM and General Director	289,344,000	160,894,000
Mr Tran Quang Huy	Deputy General Director	185,898,000	115,169,000
Mr Le Xuan Thanh	Deputy General Director (Dismissed from 20/1/2026)	21,504,000	65,346,000
Mr Nguyen Nam Son	Deputy General Director	155,094,000	116,649,000
Mr Nguyen Quoc Thi	Deputy General Director	169,050,000	-
Mrs Nguyen Thi Thom	Head of the Supervisory Board	175,368,000	139,410,000
Mr Le Van Cuong	Member of the Board of Supervisor	27,000,000	10,800,000
Mrs Hoang Thi Tuyen	Member of the Board of Supervisor	27,000,000	-
Mrs Lai Thi Tho	Chief Accountant	181,991,000	78,580,000
Mrs Tran Thi Van Anh	Head of Administration	180,894,000	116,528,000
Total		**2,401,637,000**	**1,439,346,000**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Transactions and Balances with Related Parties (Continued)

b) Transactions with related parties

Related parties	Relationships	Contents of transactions	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
1. Sales and service provision			**31,341,298,642**	**51,526,253,499**
Licogi 13 Construction Materials JSC	Associated company	Selling goods	-	41,621,550,070
		Office rental, service provision	142,489,583	9,625,901,476
Saigon Thuan Phuoc Green Real Estate JSC	Associated company	Selling goods, service provision	-	-
Licogi 13 Technology Investment JSC	Other investment	Selling goods	30,921,699,536	-
		Office rental, service provision	90,864,953	83,672,613
Licogi 13 Renewable Energy Joint Stock Company	Other investment	Office rental, service provision	186,244,570	195,129,340
2. Purchase of goods and services			**4,702,819,978**	**69,864,019,033**
Licogi 13 Construction Materials JSC	Associated company	Purchase of materials	-	28,956,609,620
		Acceptance construction value	4,702,819,978	4,706,754,643
Licogi 13 Technology Investment JSC	Other investment	Purchase of goods	-	35,954,154,670
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	Acceptance construction value	-	246,500,100

3. Other transactions to related parties	Relationships	Contents of transactions	For the period ended 30 June 2026 VND	For the period ended 30 June 2025 VND
Mr Do Thanh Ha	General Director; Member of BOM	Lending to Licogi13	1,220,000,000	200,000,000
Mrs Nguyen Thanh Tu	Deputy General Director; Member of BOM	Lending to Licogi13	10,488,000,000	3,000,000,000
Mrs Hoang Thi Khanh	Member of BOM's Wife	Interest payable	18,475,000,000	12,500,000,000
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	Lending to Licogi13	-	230,000,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30 June 2026

7.1 Transactions and Balances with Related Parties (Continued)

c) Related Party Balances

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
1. Receiveables from customers		**47,898,647,993**	**116,070,977,846**
Licogi 13 Construction Materials JSC	Associated company	1,918,114,947	2,155,758,994
Saigon Thuan Phuoc Green Real Estate JSC	Associated company	33,190,950,033	113,190,950,033
Licogi 13 Thuan Phuoc Company Limited	Associated company	1,024,254	-
Licogi 13 Technology Investment JSC	Other investment	12,223,136,662	369,380,575
Licogi 13 Renewable Energy JSC	Other investment	565,422,097	354,888,244

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
2. Prepayments to sellers		**45,562,260,311**	**68,734,031,231**
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	37,811,177,633	37,811,177,633
Licogi 13 Construction Materials JSC	Associated company	7,751,082,678	30,922,853,598

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
3. Other receivables		**85,455,033,249**	**3,836,071,831**
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	1,900,000,000	1,900,000,000
Licogi13 Invest Joint Stock Company	Associated company	2,508,000,000	-
Licogi 13 Construction Materials JSC	Associated company	1,047,033,249	1,936,071,831
ICI An Thinh Real Estate Joint Stock Company	Associated company	80,000,000,000	-

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
4. Loans receivable		**16,466,628,850**	**15,934,591,088**
Licogi 13 Construction Materials JSC	Associated company	1,188,489,946	1,134,591,088
Mr Lai Van Mac	General Director of Licogi13I	15,278,138,904	14,800,000,000

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
5. Trade payables		**8,469,383,288**	**10,257,466,155**
Licogi 13 Construction Materials JSC	Associated company	-	1,788,082,867
Licogi 13 Construction and Infrastructure Investment JSC	Associated company	7,160,452,040	7,160,452,040
Licogi 13 Renewable Energy JSC	Other investment	1,297,535,955	1,297,535,955
Licogi 13 Technology Investment JSC	Other investment	11,395,293	11,395,293

7.1 Transactions and Balances with Related Parties (Continued)

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
6. Prepayments from customers		**1,838,940,000**	**6,204,251,000**
Mrs Nguyen Thanh Tu	Deputy General Director; Member of BOM	-	4,365,311,000
Mrs Nguyen Thi Thom	Head of the Supervisory Board	1,838,940,000	1,838,940,000

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
7. Accrued expenses		**26,000,000**	**26,000,000**
Saigon Thanh Dat Agricultural Investment JSC	Other investment	26,000,000	26,000,000

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
8. Other Payables		**228,648,993,075**	**247,527,496,647**
Saigon Thuan Phuoc Green Real Estate JSC	Associated company	27,216,493,418	26,716,493,418
Saigon Thanh Dat Agricultural Investment JSC	Other investment	141,837,451,657	148,345,999,229
Licogi 13 Hoa Lu Joint Stock Company	Associated company	33,684,000,000	34,454,000,000
Mrs Nguyen Thanh Tu	Deputy General Director; Member of BOM	9,516,230,000	10,866,186,000
Mrs Hoang Thi Khanh	Member of BOM's Wife	15,000,000,000	25,000,000,000
Mr Do Thanh Ha	General Director; Member of BOM	1,394,818,000	2,044,818,000
Mr Tran Quang Huy	Deputy General Director	-	100,000,000

Related parties	Relationships	30/06/2026 VND	01/01/2026 VND
9. Short-term and Long-term borrowings		**5,643,061,179**	**7,411,884,926**
Mrs Lam Thi Thu Phuong	Wife of Mr. Pham Van Thang - Chairman of the BOM	150,000,000	150,000,000
Mrs Nguyen Thi Thom	Head of Supervisory Board	5,493,061,179	7,261,884,926

7.2 Segment reporting

The Company operates solely within the geographic area of Vietnam; therefore, its segment reporting is prepared by principal business line. Assets and liabilities are not allocated by business segment. The Company's main business segments are as follows:

Unit: VND

	For the period ended 30/06/2025			
Segment report by business line	**Real estate, construction and installation**	**Goods and materials trading business**	**Service and other business**	**Total**
Revenue by business line	1,521,217,903,589	575,615,594,188	52,489,933,966	2,149,323,431,743
Gross profit (loss) by business line	67,582,540,721	16,832,642,412	6,904,536,820	91,319,719,953
Unallocated revenue and expenses				
Financial income				4,700,807,264
Financial expenses				(49,456,263,562)
Selling and General administrative				(37,474,650,552)
Profits (losses) in joint ventures and				66,833,217
Other profits				(811,345,636)
expenses				(2,960,578,384)
Profits after corporate income tax				**5,384,522,300**

	For the period ended 30/06/2026			
Segment report by business line	**Real estate, construction and installation**	**Goods and materials trading business**	**Service and other business**	**Total**
Revenue by business line	2,495,825,501,379	566,300,588,044	20,867,996,012	3,082,994,085,435
Gross profit (loss) by business line	106,690,483,358	16,005,552,767	6,576,592,844	129,272,628,969
Unallocated revenue and expenses				
Financial income				5,688,957,012
Financial expenses				(80,821,534,579)
Selling and General administrative				(38,370,537,021)
Profits (losses) in joint ventures and				(46,994,475)
Other profits				(17,908,529,675)
Current corporate income tax				(4,443,189,061)
Profits after corporate income tax				**(6,629,198,830)**

7.3 Comparative figures

Comparative figures on the interim consolidated statement of financial position and related notes are taken from the consolidated financial statements for the year ended 31 December 2025 which were audited by CPA VIETNAM Auditing Company Limited – A Member Firm of INPACT.

Comparative figures on the interim consolidated income statement, interim consolidated cash flow statement and related notes are taken from the interim consolidated financial statements for the period ended 30 June 2025 which were reviewed by CPA VIETNAM Auditing Company Limited – A Member Firm of INPACT.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC from 1 January 2026. In order for the information in the interim consolidated financial statements to be comparable, the Company has restated or reclassified certain items as at 01/01/2026 in the interim consolidated statement of financial position as follows:

Items	01/01/2026 Presented VND	01/01/2026 Restated VND	Differences VND
Short-term investments	**171,823,587,123**	**204,566,643,642**	**32,743,056,519**
- Short-term held to maturity Investments	171,823,587,123	204,566,643,642	32,743,056,519
Short-term receivables	**3,461,016,925,703**	**3,423,749,222,608**	**(37,267,703,095)**
- Short-term receivables from custome	1,613,333,917,122	1,606,727,498,754	(6,606,418,368)
- Short-term loan receivables	25,265,908,902	-	(25,265,908,902)
- Other short-term receivables	692,253,531,158	686,858,155,333	(5,395,375,825)
Long-term investments	**551,578,706,458**	**583,103,353,034**	**31,524,646,576**
- Long-term held to maturity Investments	-	31,524,646,576	31,524,646,576
Long-term receivables	**405,593,643,528**	**378,593,643,528**	**(27,000,000,000)**
- Long-term loan receivables	27,000,000,000	-	(27,000,000,000)
- Other long-term receivables	377,794,549,537	377,794,549,537	-
Short-term liabilities	**4,151,946,233,957**	**4,151,946,233,957**	**-**
- Dividends and profit payables	-	115,193,575	115,193,575
- Other short-term payments	211,538,071,370	211,422,877,795	(115,193,575)

Hanoi, 18 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

CÔNG TY CỔ PHẦN LICOGI 13