

Sample number 02

LICOGI 13 JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 388/2026/LICOGI13-TCKT

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Ha Noi, July 30th, 2026

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL STATEMENT

To: Hanoi Stock Exchange.

Implementing the regulations in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, LICOGI 13 Joint Stock Company disclosure financial statement (BCTC) for Quarter 2 of 2026 to Hanoi Stock Exchange as follows:

1. Company name: LICOGI 13 Joint Stock Company

- Stock code: LIG
 - Address: LICOGI 13 TOWER, Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi City
 - Phone: 0243 854 4623
 - Email: Tonghop@licogi13.com.vn
- Website: licogi13.com.vn



2. Content of published information:

- Financial statements for the quarter 2 of 2026:
 - ☐ Separate financial statements (Listed company has no subsidiaries and superior accounting units have subordinate units);

☒ Consolidated financial statements (Listed company with subsidiaries);

☐ General financial statements (Listed company has subordinate accounting units with their own accounting systems).

- Cases subject to explanation of reasons:

+ The auditing organization issued a non-unqualified opinion on the financial statements (for the financial statement for the quarter 1 of 2026):

☐ Yes

☒ No

Written explanation in case of Yes:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, moving from loss to profit or vice versa (for the financial statement for the quarter 2 of 2026):

☒ No☐ Yes☐ No☒ Yes☐ No☒ Yes☐ No☒ Yes☐ No☒ Yes☐ No

3. Report on transactions valued at 35% or more of total assets in 2026.

- Transaction content:.....
- Proportion of transaction value/total asset value of the company (%) (*based on the most recent year's financial statement*);
- Transaction completion date:.....

Attached documents:

**AUTHORIZED INFORMATION
DISCLOSURE OFFICER**



Tran Thi Van Anh



LICOI 13 JOINT STOCK COMPANY

Head Office: LICOI 13 Building – Khuat Duy Tien Street –
Thanh Xuan Ward – Hanoi City.

Tel : (84)04.35530194 Fax: (84)04.8544107

SEPARATE FINANCIAL STATEMENTS QUARTER 2 OF 2026

JULY 2026

SEPARATE FINANCIAL STATEMENTS

LICOGI 13 – JOINT STOCK COMPANY

Quarter II year 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS For Quarter II Year 2026

*(These notes are an integral part of and should be read in conjunction
with the Separate Financial Statements)*

1. FEATURES OF BUSINESS ACTIVITIES

Form of equity ownership

LICOGI 13 - Joint Stock Company (hereinafter referred to as the "Company") The predecessor was a state-owned enterprise, then converted into a joint stock company according to Decision No. 2088/QĐ-BXD dated December 29, 2004 of the Ministry of Construction and operated under business registration certificate No. 0103008046 dated June 10, 2025 issued by the Department of Planning and Investment of Hanoi city., changed for the 27th time according to the Business Registration Certificate No. 0100106426 issued on 7, 2025.

Charter capital according to the business registration certificate is: VND 950.845.690.000 (Nine hundred fifty billion, eight hundred forty five million, six hundred ninety thousand VND.)

The company's head office address is at: Licogi 13 Building, Khat Duy Tien Street, Thanh Xuan Ward, Hanoi City, Vietnam.

The number of employees of the Company is: 253 people.

Business areas: Construction.

Business activities

According to the Business Registration Certificate, the main business fields of the Company are:

- Construction of civil engineering works.

2. ACCOUNTING POLICIES AND REGIME APPLIED AT THE COMPANY

2.1. Accounting period and accounting monetary unit

Annual accounting period commences from 1st January and ends on 31st December.

The Company maintains its accounting records in VND.

2.2. Accounting standards and accounting system

Accounting system

The Company applies the Corporate Accounting System issued in accordance with Circular No. 99/2025/TT-BTC dated October 27th, 2025 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016. of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 99/2014/TT-BTC.

Announcement on compliance with Accounting Standards and Accounting System

The Company has applied Vietnamese Accounting Standards and guiding documents issued by the State. The Financial Statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the current applicable accounting standards and corporate accounting regime.

2.3. Financial instruments

First recognition

Financial assets

Company financial assets include cash and cash equivalent, trades receivables and other receivables, lendings, short-term and long-term investments. At the time of first recognition, financial assets are recorded by price/ issuing cost plus other costs directly related to purchasing and issuing these financial assets.

Financial liabilities

The Company's financial liabilities include borrowings, trades payables and other payables, accrued expenses. At the time of first recognition, financial liabilities are recorded by issuing price plus other costs directly related to issuing these financial liabilities.

Value after first recognition

Currently, there has been no regulation on revaluating financial instruments after first recognition.

2.4. Cash and cash equivalents

Cash contain cash on hand, cash in bank and monetary gold, used as holding, not including gold classified as inventory or goods for sold.

Cash equivalents are short-term investments with maturities not exceeding 3 months, highly liquid, readily convertible to known amounts of cash, and subject to an insignificant risk of conversion into money.

2.5. Financial investments

Trading securities are recorded in the accounting books at cost, including: Purchase price plus purchase costs (if any) such as brokerage, transaction, information provision, taxes, fees and banking fees. The historical cost of trading securities is determined according to the fair value of the payments at the time the transaction occurs.

Held-to-maturity investments include: Bank deposits with term (including treasury bills, promissory notes), bonds, and preference shares that the issuer is required to buy back. At a certain point in the future, loans, ... are held to maturity for the purpose of earning periodical interest and other held-to-maturity investments.

The carrying amount of investments in subsidiaries, joint ventures and associates is measured at cost.

The carrying amount of investments in equity instruments of another entity that does not have control, joint control or significant influence over the investee are measured at cost if a cash investment or revaluation price if it is an investment in a non-monetary asset.

Dividends received in shares are recorded only the number of shares received, not the increase in investment value and financial income.

Swap shares are valued at their fair value at the date of exchange. The fair value for shares of a listed company is the closing price listed on the stock market, for unlisted shares traded on UPCOM is the closing price on the UPCOM exchange, for unlisted shares traded on the UPCOM exchange. Other unlisted shares are the contract price or book value at the time of exchange.

Provision for devaluation of investments are made at year-end as follows:

Provision for loss of financial investments is made when the investee incurs a loss, except where such loss is already within the expectation of the Holding Company when making an investment decision. Provision for loss of financial investments are reversed when the investee subsequently generates a profit to offset previously made provision for losses. Provisions are reversed only to the extent that their carrying amount is not exceeded assuming no provisions have been recognised. The setting up of provisions for long-term financial investments is made in accordance with the guidance in Circular No. 48/2019/TT-BTC dated August 8, 2019, guiding the setting up and handling of provisions decrease in inventory prices, loss of investments, bad debts and warranties for products, goods, services and construction works at the enterprise.

2.6. Trade receivables

Receivables are presented in the financial statements at the carrying amount of trade and other receivables after setting off the allowances made for doubtful receivables.

Provision for bad debts is made for receivables that are overdue for six months or more, or receivables which the debtor is unable to pay due to liquidation, bankruptcy or other debts. similar difficulty.

2.7. Inventories

Inventories are stated at cost. Where net realizable value is lower than cost, inventories are recorded at net realizable value. Cost of inventory includes the cost of purchasing, processing and other directly attributable costs incurred to bring the inventory in its current location and condition.

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

Inventories are accounted for using the perpetual inventory method.

Method of determining the value of work in progress at the end of the period:

The cost of production in progress is collected according to the actual costs incurred for each type of unfinished product.

Provision for devaluation of inventories is made at year-end based on the difference between the cost of inventories and the net realizable value.

2.8. Fixed assets

Implement Circular 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance and Circular 147/2016/TT-BTC amending a number of articles of Circular 45/2013/TT – BTC dated April 25 2013, guiding the management, use and depreciation of fixed assets. Tangible fixed assets, intangible fixed assets are recorded at cost. In the course of use, tangible fixed assets, intangible fixed assets are recorded at cost, accumulated amortization and carrying amount. Depreciation is provided on a straight-line basis. The estimated amortization period is as follows:

- Buildings and structures	06 - 25 years
- Machinery and equipment	05 - 20 years
- Means of transportation	06 - 10 years
- Office equipment	03 - 08 years

2.9. Construction in progress

Construction in progress includes fixed assets under procurement and construction that have not been completed at the balance sheet date and are recorded at cost. This cost includes the cost of construction, installation of machinery and equipment and other direct costs. Work in progress is depreciated only when these assets are completed and put into use.

2.10. Prepaid expenses

Expenses incurred related to the results of production and business activities of many accounting periods are accounted into prepaid expenses to be gradually allocated to business results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to production and business expenses in each accounting period is based on the nature and extent of each type of expense to select a method and reasonable allocation criteria. Prepaid expenses are amortized to production and business expenses on a straight-line basis.

Business advantages arising from the equitization of state-owned enterprises are gradually amortized for no more than 3 years.

2.11. Liabilities

Liabilities are monitored according to the payable term, payables, types of currencies payable and other factors according to the management needs of the Company.

2.12. Accrual expenses

Accounts payable for goods and services received from sellers or provided to buyers in the reporting period but not yet paid are recorded into production and business expenses of the reporting period.

The recognition of payable expenses into production and business expenses in the period is done on the principle of matching between revenue and expenses incurred in the period. Expenses payable will be settled with the actual expenses incurred. The difference between the amount deducted and the actual cost is reversed.

2.13. Borrowing and financial lease obligations

The value of financial lease liabilities is the total payable amount calculated by the present value of the minimum rent payment or the fair value of the leased asset.

Loans and financial liabilities are monitored for each loan object, each loan agreement and the term of the borrowings and financial lease liabilities. In case of borrowings and debts in foreign currencies, detailed monitoring is performed in original currencies.

2.14. Borrowing expenses

Borrowing expenses are recognized in production and business expenses in the year when they are incurred, except for borrowing costs directly related to investment in construction or production of unfinished assets which are included in the value of assets. Such asset (capitalized) when all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing expenses" are met. In addition, for separate loans for the construction of fixed assets, investment real estate, interest is capitalized even if the construction period is less than 12 months.

2.15. Owner's equity

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

Equity surplus reflects the difference between the par value, direct costs related to the issuance of shares and the issue price (including the case of re-issuing treasury stocks) and may be the positive surplus (if the issue price is higher than the par value and the direct costs related to the issuance of shares) or negative surplus (if the issue price is lower than the par value and direct costs related to the issuance of shares).

Other capital under Owner's equity reflects the amount of business capital formed by the addition of business results or by donation, sponsorship, or revaluation of assets (if it is allowed to record an increase or decrease in investment capital of owner's property).

Undistributed profit after tax reflects the business results (profit and loss) after corporate income tax and the distribution of profits or handling of losses of the Company. Việc Profit distribution is made when the Company has undistributed after-tax profit not exceeding the undistributed after-tax profit in the Consolidated Financial Statements after excluding the effects of profits due to get from cheap purchase. In case of paying dividends, profits to owners in excess of undistributed after-tax profits are recorded as a decrease in contributed capital. Undistributed profit after tax may be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders/Board of Directors and after setting aside funds in accordance with the Company's Charter and provisions of Vietnamese law.

2.16. Revenue

Revenue from sales of goods

- Revenue from sale of goods should be recognised when all following conditions have been satisfied :
- The significant risks and rewards of ownership of the goods have been transferred to the buyer;
- The Company retains neither continuing managerial involvement as a neither owner nor effective control over the goods sold;
- The amount of revenue can be measured reliably;

Licogi 13 Building, Khuat Duy Tien Street, Nhan Chinh Ward,
Thanh Xuan District, Hanoi

- The economic benefits associated with the transaction of goods sold have flown or will flow to the Company;
- Determine the costs associated with the sales transaction.

Revenue from rendering of services

- Revenue from rendering of services should be recognised when all the following conditions have been satisfied:
- The amount of revenue can be measured reliably;
- It is probable that economic benefits will flow from the transaction providing the service;
- The work completed at the balance sheet date can be determined;
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

The portion of service delivery completed is determined by the work completion method.

Construction contract revenue

- In case the construction contract stipulates that the contractor is paid according to the planned schedule, when the results of the construction contract performance can be estimated reliably, the revenue of the construction contract is recognized to the same extent corresponding to the completed work as determined by the Company on the date of the [separate] financial statements, regardless of whether the invoice has been paid according to the planned schedule or not and the amount stated on the invoice.
- In case the construction contract stipulates that the contractor is paid according to the value of the volume to be performed, when the results of the construction contract performance are reliably determined and confirmed by the customer, the revenue and expenses related to the contract is recognized in proportion to the completed work that is confirmed by the customer in the period reflected in the invoice.

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

- When the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of contract costs incurred, for which reimbursement is reasonably certain. Contract costs are recognized as expenses only in the year when they are incurred.

Financial income

Revenue arising from interest, royalties, dividends, distributed profits and other financial income is recognized when the following two (2) conditions are satisfied simultaneously:

- It is probable that the economic benefits associated with the transaction will flow to Company.
 - The amount of revenue can be measured reliably;
- Dividends and distributed profits are recognized when the Company is entitled to receive dividends or receive profits from capital contribution.

2.17. Cost of goods sold

Cost of goods sold reflects the cost value of products, goods, services sold in the period.

2.18. Financial expenses

Items recorded into financial expenses include:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Cost of short-term securities transfer losses, transaction costs of trade securities;
- Provision for devaluation of trading securities, provision for loss of investments in other entities, loss arising from the sale of foreign currencies, loss of exchange rates...

The above amounts are recognized according to the total amount incurred during the period, not offset against financial income.

2.19. Corporate income tax

a) Deferred corporate income tax assets and Deferred income tax liabilities

The deferred tax asset is determined on the basis of the total deductible temporary difference and the amount carried forward to the next period of unused tax losses and tax incentives. Deferred income tax liabilities are determined on the basis of taxable temporary differences.

Deferred corporate income tax assets and deferred income tax liabilities are determined at the current CIT rate, based on tax rates and tax law in force at the balance sheet date.

b) Current income tax expense and Deferred income tax expense

Current income tax expense is determined based on taxable income in the year and income tax rate in the current year.

Deferred income tax expense is determined based on deductible temporary differences, the temporary taxable differences and income tax rate.

Deferred tax assets and liabilities are not offset.

2.20. Related parties

A party is considered related party when it has the ability to control or to exercise significant influence over other party in making financial and operating decisions. Related parties of a company include:

- Enterprises, directly or indirectly through one or more intermediaries, that control the Company or are controlled by the Company, or are under common control with the Company, including parent companies, subsidiaries, and Associated Company;
- Individuals who directly or indirectly hold voting power of the Company that have significant influence over the Company, key management personnel of the Company, and close members of the families of these individuals.;
- Enterprises owned by the above individuals directly or indirectly hold a significant portion of the voting power or exert significant influence over the enterprise.
- In considering each related party relationship, attention should be paid to the nature of the relationship, not just its legal form.

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Form No. B 01 - DN

BALANCE SHEET

Quarter 2 Year 2026

Unit: VND

ASSETS	Code	Notes	30/06/2025	01/01/2025
A - Current Assets (100=110+120+130+140+150)	100		1.292.221.146.860	1.278.068.543.428
(100=110+120+130+140+150)				
I. Cash and cash equivalents	110		16.000.691.523	62.837.117.215
1. Cash	111	V.1.1	12.450.691.523	59.287.117.215
2. Cash equivalents	112	V.1.2	3.550.000.000	3.550.000.000
II. Short-term financial investments	120		13.800.000.000	11.600.000.000
3. Held-to-maturity investment	123		13.800.000.000	11.600.000.000
III. Short-term receivables	130		1.001.526.759.674	996.263.486.646
1. Trade receivables	131	V.3a	367.819.883.685	335.910.027.837
2. Advances to suppliers	132		238.031.906.736	209.336.300.541
6. Other short-term receivables	136	V.3b	411.889.569.988	467.231.759.003
7. Provision for doubtful short-term receivables	137		(16.214.600.735)	(16.214.600.735)
IV. Inventories	140		248.746.755.003	196.881.853.636
1. Inventories	141	V.5	248.746.755.003	196.881.853.636
V. Short-term biological assets (150=151+152+153)	150		-	-
V. Other current assets	160		12.146.940.660	10.486.085.931
1. Short-term prepaid expenses	162	V10	125.501.867	64.382.753
2. Deductible VAT	161		12.021.438.793	10.389.231.762
3. Tax and other receivables from the State	163			32.471.416
B. NON-CURRENT ASSETS (200=210+220+240+250+260)	200		2.367.007.361.845	2.156.094.525.160
I. Long-term receivables	210		152.594.637.759	243.268.547.335
6. Other long-term receivables	216		152.594.637.759	243.268.547.335
II. Fixed assets	220		131.917.962.225	126.250.052.826
1. Tangible fixed assets	221	V.6	88.534.425.895	90.031.376.134
- Cost	222		178.629.605.292	177.377.479.359
- Accumulated depreciation (*)			(90.095.179.397)	(87.346.103.225)
2. Leased fixed assets	224	V.7	43.383.536.330	36.218.676.692
- Cost	225		73.665.893.722	61.552.102.363
- Accumulated depreciation (*)	226		(30.282.357.392)	(25.333.425.671)
3. Intangible fixed assets	227	V.8	-	-
- Cost	228		152.500.000	152.500.000
- Accumulated depreciation (*)	229		(152.500.000)	(152.500.000)
III. Investment properties	230		18.850.000.000	18.850.000.000
- Cost	231		18.850.000.000	18.850.000.000
- Accumulated depreciation (*)	232			
IV. Long-term Work in progress	240		80.616.498.103	82.365.515.237
1. Long-term Construction in Progress for Production and Business	241		47.074.469.990	62.758.997.953
2. Long-term construction in progress	242		33.542.028.113	19.606.517.284
V. Long-term Financial Investments	250		1.978.514.530.925	1.680.920.830.925
1. Investments in subsidiaries	251		1.375.662.300.000	1.203.231.600.000
2. Investment in Associates and Joint Ventures	252		528.300.510.000	422.097.510.000
3. Investing in other entities.	253		85.190.449.593	66.230.449.593
4. Provision for impairment of long-term financial investments	254		(10.638.728.668)	(10.638.728.668)
VI. Other long-term assets	260		4.513.732.833	4.439.578.837
1. Long-term prepaid expenses	261		4.513.732.833	4.439.578.837
TOTAL ASSETS (270=100+200)	270		3.659.228.508.705	3.434.163.068.588

LICOGI 13 – JOINT STOCK COMPANY

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FINANCIAL STATEMENTS

Quarter 2 Year 2026

Form No. B 01 - DN

BALANCE SHEET

Quarter 2 Year 2026

(next)

Unit: VND

SOURCES OF CAPITAL	Code	Notes	30/06/2025	01/01/2025
C. LIABILITIES (300=310+330)	300		2.678.659.643.095	2.425.852.548.007
I. Current liabilities	310		1.101.923.817.522	976.170.996.245
1. Trade payables	311		229.959.714.100	176.418.748.348
2. Advances from customers	312		166.931.496.142	119.861.324.836
3. Dividends and profit payable	313		28.381.391.875	115.193.575
4. Taxes and amounts payable to the State	313	V.13	12.762.615.607	12.305.121.204
5. Payables to employees	314		5.468.070.806	4.255.217.616
6. Accrued expenses	315		58.448.791.677	53.186.598.736
9. Unearned revenue (short term)	318		1.345.302.456	1.392.108.505
10. Other short-term payables	319		35.468.788.561	41.184.597.825
11. Short-term borrowings and finance lease liabilities	320	V.14a	558.840.700.651	564.749.206.842
13. Bonus and welfare funds	322		4.316.945.647	2.702.878.758
II. Non-current liability	330		1.576.735.825.573	1.449.681.551.762
1. Long-term trade payables	331		621.933.319.901	641.441.359.403
7. Other long - term payables	337		860.818.013.915	736.442.255.100
8. Borrowings and finance lease liabilities	338	V.14b	93.984.491.757	71.797.937.259
D. OWNER'S EQUITY (400=410+420)	400		980.568.865.610	1.008.310.520.581
I. Owner's capital	410	V.18	980.568.865.610	1.008.310.520.581
1. Owner's invested capital	411		950.845.690.000	950.845.690.000
2. Share premium	412		(838.950.000)	(838.950.000)
5. Treasury shares	415		(12.034.773.335)	(12.034.773.335)
8. Development Investment Fund	418		15.361.200.647	13.714.133.758
11. Undistributed post-tax profits	421		27.235.698.298	56.624.420.158
- Undistributed post-tax profits accumulated to the end of the previous period	421a		25.064.088.080	23.683.082.387
- Undistributed post-tax profits for the current period	421b		2.171.610.218	32.941.337.771
Total sources of funds (440=300+400)	440		3.659.228.508.705	3.434.163.068.588

Ha Noi, 30 July 2026

LICOGI 13 – JOINT STOCK COMPANY

Board of Directors

Prepared

Chief Accountant



Tran Thanh Hue



Lai Thi Tho



Phạm Văn Thang

LICOGI 13 – JOINT STOCK COMPANY

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Form No. B 02a - DN

(Issued together with Circular No. 99/2025/TT-BTC dated October 27th, 2025 by the Minister of Finance)

BUSINESS PERFORMANCE REPORT**Quarter 2 year 2026**

Unit: VND

Indicator	Code	Explanation	Quarter II		Cumulative	
			Current year	Previous year	Current year	Previous year
1. Sales revenue, provision of services	01	VI.1a	463.562.804.167	410.540.222.390	740.857.908.615	640.435.036.162
2. Revenue reductions	02				0	0
3. Net sales revenue (10 = 01 - 02)	10		463.562.804.167	410.540.222.390	740.857.908.615	640.435.036.162
4. Cost of goods sold	11	VI.2	438.126.362.600	391.688.515.704	699.059.496.477	608.666.116.524
5. Gross profit from sales and service provision (20 = 10 - 11)	20		25.436.441.567	18.851.706.686	41.798.412.138	31.768.919.638
7. Financial revenue	21	VI.3	12.783.943.785	30.982.203	12.975.231.123	11.081.644.204
8. Financial expenses	22	VI.4	13.918.703.370	11.406.229.978	23.937.258.026	31.269.182.921
In which, interest payable:	23		13.918.703.370	10.606.229.978	23.937.258.026	20.707.518.992
9. Selling expnses	24					
10. Enterprise management expenses	25	VI.6	6.465.965.235	4.667.217.707	12.464.298.333	8.459.707.450
11. Profit from business activities (30 = 20 + (21-22) - (24 + 25))	30		17.835.716.747	2.809.241.204	18.372.086.902	3.121.673.471
12. Other income	31	VI.8	12.181.818		34.272.727	165.818.182
13. Other expenses	32	VI.7	15.821.038.939	257.361.850	16.234.749.411	602.337.729
14. Other profits (40 = 31 - 32)	40		(15.808.857.121)	(257.361.850)	(16.200.476.684)	(436.519.547)
15. Total pre-tax accounting profit (50 = 30 + 40)	50		2.026.859.626	2.551.879.354	2.171.610.218	2.685.153.924
16. Current income tax expense	51	VI.5	0	561.848.240	0	588.503.154
17. Deferred income tax expense	52					
18. Corporate income tax (60 = 50 - 51 - 52)	60		2.026.859.626	1.990.031.114	2.171.610.218	2.096.650.770
19. Basic earnings per share (*)	70		21,51	1,16	0,05	22,25

Prepared by

Tran Thanh Hue

Chief Accountant

Lai Thi Tho



LICOGI 13 – JOINT STOCK COMPANY

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Tel: 04 35 534 369

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Form No.: B03-DN

(According to Circular No. 99/2025/TT-BTC dated October 27th, issued by the Ministry of Finance)

SEPARATE CASH FLOW STATEMENTS

Method: Direct Method

Quarter 2 year 2026

Unit: VNĐ

Items	Code	Notes	Accumulated from the beginning of the year to the end of this quarter (current year)	Accumulated from the beginning of the year to the end of this quarter (previous year)
1	2	3	4	5
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Cash receipts from sale of goods and rendering of services	01		797.717.835.262	663.826.453.120
2. Cash payments to suppliers for goods and service	02		(944.889.677.780)	(639.059.261.470)
3. Cash payments to employees	03		(177.500.000)	(274.100.000)
4. Interest paid	04		(21.246.174.062)	(18.760.253.418)
5. Corporate income tax paid	05			(2.540.162.708)
6. Other cash receipts from operating activities.	06		785.433.411.667	342.252.810.303
7. Other cash payments for operating activities.	07		(347.286.585.946)	(138.975.013.043)
Net cash flows from operating activities.	20		269.551.309.141	206.470.472.784
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for purchases and construction of fixed assets and other lo	21		(2.110.000)	(760.821.960)
2. Proceeds from disposals of fixed assets and other long-term assets	22			
3. Loans granted or purchases of debt instruments of other entities	23		(2.200.000.000)	
4. Collections from loans granted or sale of debt instruments of other e	24			
5. Investments in other entities	25		(297.593.700.000)	(193.375.600.000)
6. Proceeds from investments in other entities	26			
7. Interest, dividends, and profit received.	27		206.380.901	174.377.767
Net cash flows from investing activities.	30		(299.589.429.099)	(193.962.044.193)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contribution from own	31			
2. Repayment of capital to owners, repurchase of issued shares	32			
3. Proceeds from borrowings	33		545.475.246.472	557.284.903.903
4. Repayment of borrowings	34		(555.307.525.782)	(569.114.923.691)
5. Repayment of financial lease liabilities	35		(6.966.026.424)	(6.067.622.208)
6. Dividends and profits paid to owners.	36			
Net cash flows from financing activities.	40		(16.798.305.734)	(17.897.641.996)
Net cash flows for the period (20+30+40)	50		(46.836.425.692)	(5.389.213.405)
Cash and cash equivalents at the beginning of the period	60		59.287.117.215	16.964.435.833
Effects of changes in foreign exchange rates	61			
Cash and cash equivalents at the end of the period (50+60+61)	70		12.450.691.523	11.575.222.428

Preparer

Tran Thanh Hue

Chief Accountant

Lai Thi Tho

Board of Director



Pham Van Thang

LICOGI 13 – JOINT STOCK COMPANY

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V. Additional information for items presented in the Balance Sheet

		30/06/2026	01/01/2026
		VND	VND
1.	Cash and cash equivalents		
1.1	Cash	12.450.691.523	59.287.117.215
	Cash on hand	4.691.807.592	3.655.258.429
	Bank deposits with no maturit	7.758.883.931	55.631.858.786
1,2	Term Deposit	3.550.000.000	3.550.000.000
Total		16.000.691.523	62.837.117.215

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2	Financial investments	End of period			Beginning of period		
		Original Cost	Provision	Fair value	Original Cost	Provision	Fair value
a	Trading securities						
b	Held-to-maturity investment	16.600.000.000		16.600.000.000	11.600.000.000		11.600.000.000
c	Investing capital in other units						
	Investment in Subsidiaries	1.375.662.300.000	(10.638.728.668)	1.365.023.571.332	1.203.231.600.000	(10.638.728.668)	1.192.592.871.332
	Investment in joint ventures and associates	528.300.510.000		528.300.510.000	422.097.510.000	-	422.097.510.000
	Invest in another unit	85.190.449.593		85.190.449.593	66.230.449.593		66.230.449.593

Company Name	Shares Outstanding	Ownership Ratio	Ratio of voting rights	Value
LICOGI 13 FC Joint Stock Company		51,00%	51,00%	256.147.500.000
Song Nhiem 3 Joint Stock Company		98,33%	98,33%	256.550.000.000
Global Oil and Gas Energy Joint Stock Company		88,59%	88,41%	384.228.800.000
LIG Huong Hoa 2 Joint Stock Company		99,40%	99,40%	311.632.000.000
Quan Ngang 3 Industrial park investment joint stock company		98,00%	98,00%	48.480.000.000
Licogi13 Renewable Energe Joint Stock Company				118.624.000.000
Total Investment in Subsidiaries				1.375.662.300.000

Details of Other Investments at 31/12/2025

Company Name	Value
Green Real Estate Saigon Thuan Phuoc Joint Stock Company	183.150.000.000
Licogi 13 CMC – joint stock company	13.200.510.000
Licogi 13 ICI – joint stock company	44.100.000.000
Licogi 13 Thuan Phuoc two - Member Company Limited	117.450.000.000
Licogi13 Hoa Lu Joint Stock Company	50.400.000.000
Licogi13 Invest Joint Stock Company	120.000.000.000
Total Investment in Associated Companies	528.300.510.000

Details of Other Investments

Company Name	Value
LICOGI 13 Technology Investment Joint Stock Company	37.225.000.000
Sai Gon Thanh Dat Agriculture investment joint stock company	31.878.333.333
ADT Son La Energy Joint Stock Company	9.927.258.225
COSEVCO 1 Construction Materials and Manufacturing Joint Stock Company	1.000.000.000
Mien Dong Wood industry joint stock Company	3.700.000.000
Viet Nhat Connection Consulting Joint Stock Company	1.350.000.000
VGR Ngoc Linh Joint Stock Company	109.858.035
Total Other Investments	85.190.449.593

		30/06/2026	01/01/2026
		VND	VND
3	Trade receivables		
a	Short-term trade receivables	367.819.883.685	335.910.027.837
b	Other short-term receivables	411.889.569.988	467.231.759.003

		30/06/2026	01/01/2026
		VND	VND
4	Other receivables		
	- Advance loan	53.930.047.592	110.905.226.136
	- Collateral, deposits		
	- Other receivables	357.959.522.396	356.326.532.867
	Other receivables	411.889.569.988	467.231.759.003

		30/06/2026		01/01/2026	
		VND		VND	
		Cost	Preventive	Cost	Preventive
5	Inventories				
	Raw materials inventory	386.156.618	-	430.907.273	-
	-Material			-	
	-Fuel	365.624.954		376.513.892	
	-Spare parts	20.531.664		54.393.381	
	Tools and instruments	82.489.000		71.351.593	
	Work in progress	222.288.088.358		170.389.573.743	
	Merchandise	25.990.021.027		25.990.021.027	
	Finished goods inventory	-		-	
	Total	248.746.755.003	-	196.881.853.636	-

NOTES TO THE FINANCIAL STATEMENTS

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6 Increase/Decrease in Tangible Fixed Assets

Items	Buildings and structures	Machinery and equipment	Vehicles	Management Tools and Equipment	Total
Original cost of tangible fixed assets					
- Balance as of 01/01/2025	148.044.906.009	4.900.686.844	23.884.491.674	547.394.832	177.377.479.359
Purchases during the year		1.252.125.933			1.252.125.933
- Completed construction investment					-
- Transfer of financial leased fixed assets to					-
- Other increase					-
- Increase from asset classification					-
- Transfer to investment properties					-
- Disposal and sale					-
- Contribution of assets to subsidiary companies					-
- Other decrease					-
- Ending balance 30/06/2025	148.044.906.009	6.152.812.777	23.884.491.674	547.394.832	178.629.605.292
					-
Accumulated depreciation					
- Balance as of 01/01/2025	58.771.240.736	4.900.686.844	23.185.871.722	488.303.923	87.346.103.225
- Depreciation during the year	2.528.404.620	44.923.288	162.848.890	12.899.374	2.749.076.172
- Transfer of finance leased assets					-
- Other increase		3.050.889			-
- Increase from asset classification					-
- Increase from transfer of finance leased assets					-
- Transfer to investment properties					-
- Disposal and sale					-
- Contribution of assets to subsidiary companies					-
- Other decrease			3.050.889		
- Ending balance 30/06/2025	61.299.645.356	4.948.661.021	23.345.670.223	501.203.297	90.095.179.397
					-
Net Value					
- Balance as of 01/01/2025	89.273.665.273	-	698.619.952	59.090.909	90.031.376.134
- Ending balance 30/06/2025	86.745.260.653	1.204.151.756	538.821.451	46.191.535	88.534.425.395

7 Construction in progress

Unit: VND

Items	Machinery and equipment	Means of transportation	Total
Cost			
- Beginning balance 01/01/2025	57.361.987.090	4.190.115.273	61.552.102.363
- Finance lease for the year	12.113.791.359		12.113.791.359
- Purchase of fixed assets under Finance lease			
- Decrease due to reclassification			
- Ending balance 31/12/2025	69.475.778.449	4.190.115.273	73.665.893.722
Accumulated depreciation			
- Beginning balance 01/01/2025	25.193.755.162	139.670.509	25.333.425.671
- Depreciation	4.529.920.193	419.011.528	4.948.931.721
- Liquidation sale			
- Decrease due to reclassification			-
- Ending balance 31/12/2025	29.723.675.355	558.682.037	30.282.357.392
Prepayments from customers			
- Beginning balance 01/01/2025	32.168.231.928	4.050.444.764	36.218.676.692
- Ending balance 31/12/2025	39.752.103.094	3.631.433.236	43.383.536.330

8 Intangible assets

Items	Softwares	Total
Cost		
- Beginning balance 01/01/2025	152.500.000	152.500.000
- Ending balance 31/12/2025	152.500.000	152.500.000
Accumulated depreciation		
- Beginning balance 01/01/2025	152.500.000	152.500.000
- Depreciation	-	-
- Ending balance 31/12/2025	152.500.000	152.500.000
Prepayments from customers		
- Beginning balance 01/01/2025	-	-
- Ending balance 31/12/2025	-	-

	30/06/2026	01/01/2026
9 Construction in progress	VND	VND
Construction in progress	33.542.028.113	19.606.517.284

	30/06/2026	01/01/2026
10 Other long - term assets	VND	VND
Long term prepaid expenses	4.513.732.833	4.439.578.837
Short - term prepaid expenses	125.501.867	64.382.753
Total	4.639.234.700	4.503.961.590

	30/06/2026	01/01/2026
11 Unearned revenues	VND	VND
Unearned revenues	1.345.302.456	1.392.108.505
Total	1.345.302.456	1.392.108.505

12	Trade payables	30/06/2026		01/01/2026	
		VND	VND	VND	VND
		Cost	Debt repayment capacity	Cost	Debt repayment capacity
a	Short- term trade payables	229.959.714.100	229.959.714.100	176.418.748.348	176.418.748.348
Total		229.959.714.100	229.959.714.100	176.418.748.348	176.418.748.348

b	Payable to related parties	30/06/2026	01/01/2026
		VND	VND
	Licogi 13 CMC – joint stock company (Associate company)		
	Licogi 13 IMC – joint stock company (No remaining capital as of 31/12/2024)		
	Licogi 13 FC – joint stock company (Subsidiary)	43.955.083.383	43.955.083.383
	Licogi 13 ICI – joint stock company (Associate company)		11.395.293
	Licogi13 Renewable Energie Joint Stock Company (Other investments)	1.297.535.955	1.297.535.955
	Licogi 13 – joint stock company - Construction Materials Thanh Nam Branch		
	Licogi 13 – joint stock company - Construction Materials Hà Nam Branch	10.966.078	374.249.675
	Total	45.263.585.416	45.638.264.306

13 Statutory obligations

Đơn vị tính: VND

Item	01/01/2026	Payable	Paid in period	30/06/2026
Value added tax	-			
Import, export duty	-			
Corporate income tax	10.796.648.232			10.796.648.232
Personal income tax	301.513.224	219.827.972	194.852.455	326.488.741
Real estate tax, land rent	-			-
Other fees and obligations	-	487.335.942	54.817.056	432.518.886
Fees, charges, and other obligations payable	1.206.959.748			1.206.959.748
Total	12.305.121.204	707.163.914	249.669.511	12.762.615.607

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14	Short-Term Borrowings and Finance Leases	30/06/2026		During the period		01/01/2026	
		Value	Repayment capacity	Increase	Decrease	Value	Repayment capacity
a	Short-term loans	552.039.997.027	552.039.997.027	556.248.345.535	555.807.525.782	551.599.177.274	551.599.177.274
	Investment and Development Bank - Thanh Xuân Branch	344.631.449.207	344.631.449.207	399.223.846.772	422.037.734.527	367.445.336.962	367.445.336.962
	Transaction Center - Vietnam Bank for Agriculture and Rural Development	42.527.959.000	42.527.959.000	42.527.959.000	35.000.000.000	35.000.000.000	35.000.000.000
	Bao Viet Bank	107.892.306.942	107.892.306.942	73.001.442.214	57.442.995.205	92.333.859.933	92.333.859.933
	Seabank	0	0		8.610.543.050	8.610.543.050	8.610.543.050
	Oricombank (OCB)	0	0	1.908.949.000	8.305.253.000	6.396.304.000	6.396.304.000
	Vietnam Prosperity Joint Stock Commercial Bank (VP Bank)	47.253.257.486	47.253.257.486	38.865.257.486	20.211.000.000	28.599.000.000	28.599.000.000
	Other creditors	9.735.024.392	9.735.024.392	720.891.063	4.200.000.000	13.214.133.329	13.214.133.329
b	Short-term finance leases	6.800.703.624	6.800.703.624	701.271.817	7.050.597.761	13.150.029.568	13.150.029.568
	Vietnam International Finance Leasing Company	0	0			0	0
	SACOMBANK - Tran Duy Hung Branch	5.558.199.624	5.558.199.624	0	5.946.406.424	11.504.606.048	11.504.606.048
	Saigon Thuong tin Commercial Joint Stock Bank - Trần Duy Hung	75.838.000	75.838.000	65.121.817	130.125.817	140.842.000	140.842.000
	Finance Leasing Company Limited - Vietnam joint stock commercial bank for industry and trade	660.416.000	660.416.000	636.150.000	467.815.520	492.081.520	492.081.520
	Saigon Thuong tin Commercial Joint Stock Bank - Ha Noi	506.250.000	506.250.000	0	506.250.000	1.012.500.000	1.012.500.000
	Total short-term borrowings and finance leases	558.840.700.651	558.840.700.651	556.949.617.352	562.858.123.543	564.749.206.842	564.749.206.842

	Long-Term Borrowings and Finance Leases	30/06/2026		During the period		01/01/2026	
		Value	Repayment capacity	Increase	Decrease	Value	Repayment capacity
a	Long-term	55.827.212.526	55.827.212.526	0	1.400.000.000	57.227.212.526	57.227.212.526
	Saigon Thuong Tin Commercial Bank (Sacombank)	227.474.000	227.474.000			227.474.000	227.474.000
	Other creditors	55.599.738.526	55.599.738.526		1.400.000.000	56.999.738.526	56.999.738.526
b	Long-term finance leases	38.157.279.231	38.157.279.231	24.222.704.498	636.150.000	14.570.724.733	14.570.724.733
	Sumi Trust Finance Leasing Company	1.654.168.680	1.654.168.680			1.654.168.680	1.654.168.680
	Finance Leasing Company Limited - Vietnam joint stock commercial bank for industry and trade	10.047.806.053	10.047.806.053			10.047.806.053	10.047.806.053
	Saigon Thuong tin Commercial Joint Stock Bank - Ha Noi	26.455.304.498	26.455.304.498	24.222.704.498	636.150.000	2.868.750.000	2.868.750.000
	Total long-term borrowings and finance leases	93.984.491.757	93.984.491.757	24.222.704.498	2.036.150.000	71.797.937.259	71.797.937.259

		30/06/2026	01/01/2026
		VND	VND
15	Accrued Expenses		
	Depending on the context	58.448.791.677	53.186.598.736

		30/06/2026	01/01/2026
		VND	VND
16	Other Payables		
	Union funds	613.012.867	551.750.867
	Social insurance	753.759.313	378.942.014
	Unemployment insurance		
	Receive short-term margin bets		
	Other short-term payables	34.102.016.381	40.369.098.519
	Total	35.468.788.561	41.299.791.400

		30/06/2026	01/01/2026
		VND	VND
17	Owner's invested capital		
	Capital of Licogi Joint Stock Corporation	36.557.120.000	36.557.120.000
	Dinh Quang Chien (Own more than 10% shares)	132.450.000.000	95.600.000.000
	Contributed capital of other subjects	781.838.570.000	818.688.570.000
	Total	950.845.690.000	855.245.690.000

		30/06/2026	01/01/2026
		VND	VND
	Capital transactions with owners		
	Contributed capital at the beginning of the period	950.845.690.000	950.845.690.000
	Capital increased in the period	-	
	Contributed capital decreased during the year		-
	Capital contribution at the end of the year	950.845.690.000	950.845.690.000

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FINANCIAL STATEMENTS*Quarter 2 Year 2026***NOTES TO THE FINANCIAL STATEMENTS**

Quarter 2 year 2026

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18. Owner's equity**18.1 Increase and decrease in owners' equity**

(Unit: VND)

Description	Owner's Capital Contribution	Share Premium	Treasury Shares	Retained Earnings	Development Investment Fund	Total
Balance as at 31/12/2024	950.845.690.000	(838.950.000)	(12.034.773.335)	24.005.804.703	13.552.772.600	975.530.543.968
Increase in capital during the year				32.941.337.771		32.941.337.771
Profit for the year						-
Other increases						-
Capital reduction during the year				(322.722.316)	161.361.158	(161.361.158)
Appropriation to reserves						-
Profit distribution						-
Dividend payment						-
Welfare and bonus fund						-
Other decreases						-
Balance as at 31/12/2025	950.845.690.000	(838.950.000)	(12.034.773.335)	56.624.420.158	13.714.133.758	1,008.310.520.581
Increase in capital during the year				2.171.610.218		2.171.610.218
Profit for the year						-
Other increases						-
Capital reduction during the year				(3.294.133.778)		(3.294.133.778)
Appropriation to reserves						-
Profit distribution				(28.266.198.300)		(28.266.198.300)
Dividend payment					1.647.066.889	1.647.066.889
Welfare and bonus fund						-
Other decreases						-
Balance as at 30/06/2026	950.845.690.000	(838.950.000)	(12.034.773.335)	27.235.698.298	15.361.200.647	980.568.865.610

VI. Additional information for items presented in the Income Statement

		Quarter II/2026	Quarter II/2025
		VND	VND
1	Revenue from sales of goods		
a	Revenue from sales of goods	277.295.104.448	229.894.813.772
b	Revenue for related parties	24.679.215.913	2.256.201.733
	Licogi 13 CMC – joint stock company	54.035.292	241.711.046
	Licogi 13 IMC – joint stock company	4.909.092	289.494.000
	Licogi13 Joint Stock Company - Construction Materials, Thanh Nam Branch	1.041.068	177.534.697
	Licogi 13 FC – joint stock company (Subsidiary)	24.464.348.172	225.167.455
	Licogi13 Renewable Energe Joint Stock Company	90.733.678	117.644.863
	Song Nhiem 3 joint stock company (Subsidiary)	55.851.792	1.190.520.912
	Global Petro power Joint Stock Company (Subsidiary)	8.296.819	14.128.760
		Quarter II/2026	Quarter II/2025
		VND	VND
2	Cost of goods sold		
	Cost of goods sold	438.126.362.600	391.688.515.704
		Quarter II/2026	Quarter II/2025
		VND	VND
3	Revenue from financial activities		
	Revenue from financial activities	12.783.943.785	30.982.203
	-Interest expenses	12.783.943.785	30.982.203
	'-Other financial activities revenue		
		Quarter II/2026	Quarter II/2025
		VND	VND
4	Financial expenses		
	Financial expenses	13.918.703.370	11.406.229.978
	-Interest expenses	13.918.703.370	10.606.229.978
		Quarter II/2026	Quarter II/2025
		VND	VND
5	Current corporate income tax expenses		
	- Revenue subject to corporate income tax	-	410.828.566.439
	-Expenses for calculating corporate income tax	-	408.019.325.239
	- Taxable profit	-	2.809.241.200
	- Adjustments increasing taxable income		
	- Current tax rate	20%	20%
	- Cost of corporate income tax	-	561.848.240
		Quarter II/2026	Quarter II/2025
		VND	VND
6	General and administrative expenses		
	General and administrative expenses	6.465.965.235	4.667.217.707
		Quarter II/2026	Quarter II/2025
		VND	VND
7	Other expenses		
	Other expenses	15.821.038.939	257.361.850

8 Other income	Quarter II/2026	Quarter II/2025
	VND	VND
Other income	12.181.818	-

9 Production and operating costs	Quarter II/2026	Quarter II/2025
	VND	VND
- Labour costs	9.024.699.264	5.094.568.371
- Depreciation expenses of fixed assets	4.049.941.872	3.392.301.858
- Expenses for external services	86.428.060.928	35.265.986.888
- Others expenses by cash	3.590.977.410	32.631.451.955
Total	103.093.679.474	76.384.309.072

Ha Noi, ...³⁰ July 2026

LICOGI 13 - JOINT STOCK COMPANY
Board of Directors

Prepared by

Chief Accountant



Tran Thanh Hue



Lai Thi Tho



Phạm Văn Thang

