

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

*ALPHA SEVEN GROUP
JOINT STOCK COMPANY*

Số: 51/2026/CV-A7

No: 51/2026/CV-A7

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

TP. Hồ Chí Minh, ngày 29 tháng 07 năm 2026

Ho Chi Minh City, July 29, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ
REGULATIONS ON PERIODIC INFORMATION DISCLOSURE

Kính gửi: - Ủy ban Chứng khoán Nhà nước

- Sở Giao dịch Chứng khoán Hà Nội

To: - State Securities Commission of Vietnam

- Hanoi Stock Exchange

1. Tên tổ chức: Công ty Cổ phần Tập đoàn Alpha Seven

Organization Name: Alpha Seven Group Joint Stock Company

- Mã chứng khoán: DL1

Stock code: DL1

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

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

- Điện thoại liên hệ: 028.3736.7187

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- Email: info@a7group.vn

Website: http://www.a7group.vn

2. Nội dung thông tin công bố:

Content of the Announcement:

- Báo cáo tài chính quý 2 năm 2026

The Financial statements Q2/2026

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

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

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

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

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

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

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

Cases requiring an explanation of reasons:

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

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

☐ Có/Yes

☒

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/Yes

☒

Không/No

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

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

☐ Có/Yes

☒

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/Yes

☒

Không/No

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

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

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☒ Có/Yes

☐ Không/No

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

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

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/Yes

☒ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 29/07/2026 tại đường dẫn:

This information was published on the Company's website on 29/07/2026 at the following link:

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

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong kỳ báo cáo Quý 2 năm 2026.

Report on transactions with a value equal to or exceeding 35% of the total assets during the Q1/2026 reporting period.

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

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

- Nội dung giao dịch:

Transaction content:

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

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

- Ngày hoàn thành giao dịch:

Transaction completion date:

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

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

Tài liệu đính kèm

Attached Document:

- Báo cáo tài chính Công ty mẹ và Báo cáo tài chính Hợp nhất quý 2 năm 2026.

- *The Separate and Consolidated Financial Statements for the Q2 of 2026.*

TỔNG GIÁM ĐỐC
GENERAL DIRECTOR



Nguyễn Đình Trạc



**ALPHA SEVEN GROUP JOINT
STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 50/2026/CV-A7

Ho Chi Minh City, Date 29 month 07 year 2026

*“Re: Explanation regarding the
Quarter 2 2026 Financial Statements”*

To: The State Securities Commission of Vietnam
Hanoi Stock Exchange

- Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance providing guidance on information disclosure on the securities market;

- Pursuant to the separate and consolidated Quarter 2 2026 Financial Statements of Alpha Seven Group Joint Stock Company;

The Company would like to provide an explanation for the changes in profit after corporate income tax of 10% or more compared to the same period of the previous year as follows:

I. In the Separate Statement of Profit or Loss:

Item	Separate Financial Statements Q2/2026	Separate Financial Statements Q2/2025	Difference
Profit after corporate income tax	28.211.126.628	10.799.938.609	17.411.188.019

Profit after corporate income tax for Q2 2026 was VND 28.211 billion, an increase of VND 17.411 billion compared to the same period of 2025, due to the following reasons:

- Revenue from sales of goods and rendering of services in Q2 2026 increased by VND 1.691 billion, equivalent to 29.21%, compared to the same period of 2025. Cost of goods sold increased by 64.53%, resulting in gross profit from sales of goods and rendering of services in Q2 2026 increasing by 14.45% compared to the same period of 2025;

- Finance income in Q2 2026 increased by VND 19.017 billion compared to the same period of 2025, due to the Parent Company receiving dividends from investments in subsidiaries;

- Finance expenses in Q2 2026 decreased by VND 80 million compared to the same period of 2025;

- Chi phí quản lý doanh nghiệp quý 2 năm 2026 tăng 34 triệu đồng so với cùng kỳ năm 2025.

General and administrative expenses in Q2 2026 increased by VND 34 million compared to the same period of 2025.

II. In the Consolidated Statement of Profit or Loss:

Item	Consolidated Financial Statements Q2/2026	Consolidated Financial Statements Q2/2025	Difference
Profit after corporate income tax	49.004.679.531	12.718.580.416	36.286.099.115

Profit after corporate income tax for Q2 2026 was VND 49.004 billion, an increase of VND 36.286 billion compared to the same period of 2025, due to the following reasons:

- Revenue from sales of goods and rendering of services in Q2 2026 decreased by VND 33.357 billion, equivalent to 12.33%, compared to the same period of 2025. Cost of goods sold decreased by VND 66.542 billion, resulting in gross profit from sales of goods and rendering of services in Q2 2026 increasing by VND 33.185 billion compared to the same period of 2025;

- Finance income in Q2 2026 increased by VND 3.478 billion compared to the same period of 2025, due to an increase in finance income generated by subsidiaries;

- Finance expenses in Q2 2026 increased by VND 1.737 billion compared to the same period of 2025,

- Selling expenses in Q2 2026 decreased by VND 101 million compared to the same period of 2025;

- General and administrative expenses in Q2 2026 decreased by VND 549 million compared to the same period of 2025;

- Profit/(loss) from associates and joint ventures in Q2 2026 decreased by VND 8.151 billion compared to the same period of 2025;

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- Based on the above main factors, profit after corporate income tax in Q2 2026 reached VND 49.004 billion, representing an increase compared to the same period of 2025.

The above is the Company's explanation regarding the fluctuations in business performance presented in the separate and consolidated Financial Statements for Q2 2026 compared with the same period of 2025.

Sincerely!

Recipients:

- As above;
- Filed by Accounting Department

General Director



NGUYEN DINH TRAC



B01-DN – STATEMENT OF FINANCIAL POSITION (SEPARATE)
(Applicable to enterprises operating under the going concern assumption)
As at 30 June 2026

UNIT: VND

ASSETS	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
ASSETS			2,014,802,427,024	1,961,568,009,215
A. CURRENT ASSETS	100		119,968,273,242	936,517,710,998
I. Cash and Cash Equivalents	110		3,945,659,544	898,880,675
1. Cash	111	V.1	3,945,659,544	898,880,675
2. Cash equivalents	112			
II. Short-term Financial Investments	120		56,887,239,201	352,171,746,806
1. Trading securities	121		-	-
2. Allowance for diminution in value of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123	V.2	56,887,239,201	352,171,746,806
4. Allowance for short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Allowance for impairment of other short-term investments (*)	126			
III. Short-term Receivables	130		58,300,364,978	582,469,291,021
1. Short-term trade receivables	131	V.3	2,024,253,394	2,024,521,717
2. Short-term advances to suppliers	132	V.4	10,091,856,679	3,056,871,055
3. Short-term intercompany receivables	133		0	0
4. Receivables under construction contracts	134		0	
5. Other short-term receivables	135	V.5a	47,567,254,905	578,770,898,249
6. Allowance for doubtful short-term receivables (*)	136	V.6	(1,383,000,000)	(1,383,000,000)
7. Shortage of assets pending resolution	137			
				0
IV. Inventories	140		645,203,559	645,203,559
1. Inventories	141	V.7	645,203,559	645,203,559
2. Allowance for inventory write-down (*)	142		0	0
V. Short-term Biological Assets	150		0	0
1. Short-term livestock for single-harvest products	151			
2. Short-term seasonal crops or crops for single-harvest products	152			
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other Current Assets	160		189,805,960	332,588,937
1. Short-term prepaid expenses	161	V.8a	189,805,960	147,869,555
2. Deductible value-added tax (VAT)	162			-
3. Taxes and other receivables from the State	163			184,719,382
4. Government bond repurchase transactions	164			
5. Other current assets	165			
B. NON-CURRENT ASSETS	200		1,894,834,153,782	1,025,050,298,217
I. Long-term Receivables	210		2,064,375,501	2,064,375,501
1. Long-term trade receivables	211		0	0
2. Long-term advances to suppliers	212			
3. Investment capital in dependent units	213		0	0
4. Long-term intercompany receivables	214		0	0
5. Other long-term receivables	215	V.5b	2,064,375,501	2,064,375,501
6. Allowance for doubtful long-term receivables (*)	216			
			0	0
II. Fixed Assets	220		129,482,539,023	130,911,209,739
1. Tangible Fixed Assets	221	V.9	21,113,885,533	22,526,082,727
- Cost	222		51,990,948,104	51,990,948,104
- Accumulated depreciation (*)	223		(30,877,062,571)	(29,464,865,377)
2. Finance Lease Assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible Assets	227	V.10	108,368,653,490	108,385,127,012
- Cost	228		108,740,276,482	108,740,276,482

- Accumulated amortization (*)	229		(371,622,992)	(355,149,470)
			-	-
III. Non-current Biological Assets	230		-	-
1. Livestock for Recurring Agricultural Produce	231		-	
a. Immature livestock for recurring agricultural produce	232			
b. Mature livestock for recurring agricultural produce	233		-	
- Cost	234			
- Accumulated depreciation (*)	235			
2. Long-term Livestock for Single-harvest Products	236			
3. Long-term Seasonal Crops or Crops for Single-harvest Products	237			
4. Allowance for Impairment of Non-current Biological Assets (*)	238			
IV. Investment Property	240	V.11	-	-
- Cost	241		1,891,892,974	1,891,892,974
- Accumulated depreciation (*)	242		(1,891,892,974)	(1,891,892,974)
V. Long-term Work in Progress	250		824,656,478	824,656,478
1. Long-term work in progress for production and business activities	251			
2. Construction in progress	252	V.12	824,656,478	824,656,478
VI. Long-term Financial Investments	260		1,761,158,999,893	889,666,334,137
1. Investments in subsidiaries	261	V.13	1,375,604,060,000	537,000,000,000
2. Investments in joint ventures and associates	262	V.13	255,000,000,000	201,187,500,000
3. Capital contributions to other entities	263			0
4. Allowance for impairment of long-term investments in other entities	264	V.13	(124,055,060,107)	(103,131,165,863)
5. Long-term held-to-maturity investments	265	V.2c	254,610,000,000	254,610,000,000
6. Allowance for long-term held-to-maturity investments (*)	266			
VII. Other Non-current Assets	270		1,303,582,887	1,583,722,362
1. Long-term prepaid expenses	271	V.8b	1,303,582,887	1,583,722,362
2. Deferred income tax assets	272		0	0
3. Long-term equipment, materials and spare parts for replacement	273			
4. Other non-current assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		2,014,802,427,024	1,961,568,009,215
CAPITAL AND LIABILITIES			2,014,802,427,024	1,961,568,009,215
C. LIABILITIES	300		145,419,322,222	761,027,478,838
I. Current Liabilities	310		145,419,322,222	761,027,478,838
1. Short-term trade payables	311	V.14	5,496,739,732	8,247,973,857
2. Short-term advances from customers	312		34,166,451	12,950,543
3. Dividends and profit payable	313			
4. Short-term taxes and amounts payable to the State	314	V.15	10,950,688,381	8,339,000,118
5. Payables to employees	315		375,882,051	341,752,001
6. Short-term accrued expenses	316	V.16	4,860,538,860	1,151,834,423
7. Short-term intercompany payables	317			
8. Short-term payables under construction contract progress	318		0	0
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.17	9,789,680,271	529,831,677,692
11. Short-term borrowings and finance lease liabilities	321	V.18	113,297,966,409	212,488,630,137
12. Short-term provisions	322		0	0
13. Bonus and welfare funds	323		613,660,067	613,660,067
14. Price stabilization fund	324			
15. Government bond repurchase transactions	325			
II. Non-current Liabilities	330		-	-
1. Long-term trade payables	331		0	0
2. Long-term advances from customers	332		0	0
3. Long-term taxes and amounts payable to the State	333			
4. Long-term accrued expenses	334		0	0
5. Intercompany payables for business capital	335		0	
6. Long-term intercompany payables	336		0	
7. Long-term unearned revenue	337		0	0
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred income tax liabilities	342			

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13. Long-term provisions	343			
14. Science and technology development fund	344		0	0
D.OWNER'S EQUITY	400	V.19	1,869,383,104,802	1,200,540,530,377
1. Owner's contributed capital	411		1,806,003,870,000	1,168,587,310,000
- Ordinary shares with voting rights	411a			
- Preference shares	411b			
2. Share premium	412		481,191,820	684,685,820
3. Bond conversion option rights	413			
4. Other owner's equity	414		0	0
5. Treasury shares (*)	415		0	0
6. Asset revaluation differences	416		0	0
7. Foreign exchange differences	417		0	0
8. Development investment fund	418		663,498,805	663,498,805
9. Other funds belonging to owner's equity	419			0
10. Undistributed after-tax profits	420		62,234,544,177	30,605,035,752
- Accumulated undistributed after-tax profits up to the end of the previous period	420a		30,605,035,752	17,562,302,157
- Undistributed after-tax profits of the current period	420b		31,629,508,425	13,042,733,595
OTAL CAPITAL AND LIABILITIES (440 = 300 + 400)	440		2,014,802,427,024	1,961,568,009,215

Prepared by



Hà Thị Phương Oanh

Chief Accountant



Hà Thị Phương Oanh



Date 07 month 07 year 2026
General Director



Nguyễn Đình Trạc



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Address: 97/4 Nguyen Huu Canh Street, Thanh My Tay
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Form No. B02-DN
(Issued in accordance with Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

B02-DN – STATEMENT OF BUSINESS PERFORMANCE (SEPARATE)

For the period ended 30 June 2026

DVT: VND

Items	Code	Notes	Q2		Cumulative from beginning of year to end of this quarter	
			Current year	Previous year	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales of goods and rendering of services	01	VI.1	7,480,163,523	5,789,082,341	14,133,247,407	11,261,061,049
2. Revenue deductions	02		0	0	0	0
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		7,480,163,523	5,789,082,341	14,133,247,407	11,261,061,049
4. Cost of goods sold	11	VI.2	2,807,491,428	1,706,397,301	5,190,021,300	3,260,387,315
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		4,672,672,095	4,082,685,040	8,943,226,107	8,000,673,734
6. Gain/loss from sale and disposal of investment properties	21		-	-	-	-
7. Finance income	22	VI.3	52,546,887,729	33,529,754,617	55,756,616,347	57,875,864,825
8. Finance expenses	23	VI.4	25,111,452,622	25,191,877,369	27,650,347,383	14,671,790,815
- Including: Borrowing interest expenses	24		4,187,558,378	665,971,615	6,726,453,139	1,456,840,271
9. Selling expenses	25	VI.5	103,455,877	140,809,907	208,832,908	279,707,183
10. General and administrative expenses	26	VI.6	1,002,649,877	968,417,499	1,650,370,043	1,554,797,477
11. Net profit from business activities (30 = 20 + 21 + 22 - (23 + 24 + 25 + 26))	30		31,002,001,448	11,311,334,882	35,190,292,120	49,370,243,084
12. Other income	31		-	-	-	-
13. Other expenses	32		13,357,426	42,409,129	32,006,378	53,692,919
14. Other profit (40 = 31 - 32)	40		(13,357,426)	(42,409,129)	(32,006,378)	(53,692,919)
15. Total accounting profit before tax (50 = 30 + 40)	50		30,988,644,022	11,268,925,753	35,158,285,742	49,316,550,165
16. Current corporate income tax expense	51	V.15	2,777,517,394	468,987,144	3,528,777,317	971,529,256
17. Deferred corporate income tax expense	52		0	0	0	0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		28,211,126,628	10,799,938,609	31,629,508,425	48,345,020,909
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Prepared by

Chief Accountant

Date 07 month 07 year 2026
General Director

Hà Thị Phương Oanh

Hà Thị Phương oanh

Nguyễn Đình Trạc



B03-DN – CASH FLOW STATEMENT – INDIRECT METHOD
As at 30 June 2026

DVT: VND

Items	Code	Notes	Cumulative from beginning of year to end of this quarter (Current year)	Cumulative from beginning of year to end of this quarter (Previous year)
I. CASH FLOWS FROM OPERATING ACTIVITIES			0	0
1. Profit before tax	01		35,158,285,742	49,316,550,165
2. Adjustments for:			(40,583,619,438)	(42,775,503,218)
- Depreciation of fixed assets and investment properties	02		1,428,670,716	1,428,570,792
- Provisions	03		-	13,214,950,544
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04		0	0
- Gains/losses from financial investment activities	05		(38,303,585,717)	(58,875,864,825)
- Borrowing interest expenses	06		(3,708,704,437)	1,456,840,271
- Other adjustments	07			
3. Operating profit before changes in working capital	08		(5,425,333,696)	6,541,046,947
- Increase/decrease in receivables	09		530,423,546,600	37,497,120,723
- Increase/decrease in inventories	10		-	-
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(490,585,862,042)	12,722,776,492
- Increase/decrease in prepaid expenses	12		160,139,475	(656,861,858)
- Tăng, giảm chứng khoán kinh doanh	13		-	55,200,000,000
- Increase/decrease in trading securities	14		(3,017,748,702)	(17,266,108,619)
- interest paid	15		(280,000,000)	(200,000,000)
- Corporate income tax paid	16			-
- Other cash receipts from operating activities	17		-	
Net cash flows from operating activities	20		31,274,741,635	93,837,973,685
II. CASH FLOWS FROM INVESTING ACTIVITIES			0	0
1. Payments for purchases and construction of fixed assets and other long- term assets	21		-	(240,000,000)
2. Proceeds from disposal and sale of fixed assets and other long-term assets	22		-	-
3. Payments for lending and purchases of debt instruments of other entities	23		(165,107,799,052)	(49,671,110,002)
4. Collections from loans granted and sales of debt instruments of other entities	24		400,392,306,657	-
5. Payments for investments in equity of other entities	25		(892,416,560,000)	-
6. Proceeds from recovery of investments in equity of other entities	26			-
7. Interest received from loans, dividends and profits received	27		40,678,193,357	28,489,506,704
Net cash flows from investing activities	30		(616,453,859,038)	(21,421,603,298)
III. CASH FLOWS FROM FINANCING ACTIVITIES				0
1. Proceeds from issuance of shares and receipt of owner's contributed capital	31		637,416,560,000	
2. Payments for returning contributed capital to owners, and repurchase of issued shares	32			0
3. Proceeds from borrowings	33		121,203,000,000	80,384,659,000
4. Repayment of loan principal	34		(170,393,663,728)	(153,025,498,047)
5. Repayment of finance lease principal	35		0	0
6. Dividends and profits paid to owners	36		0	0
Net cash flows from financing activities	40		588,225,896,272	(72,640,839,047)
Net increase/(decrease) in cash during the period (50 = 20 + 30 + 40)	50		3,046,778,869	(224,468,660)
Cash and cash equivalents at the beginning of the period	60		898,880,675	1,456,031,408
Effect of foreign exchange rate changes on translation of foreign currencies	61		0	0
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	V.1	3,945,659,544	1,231,562,748

Prepared by

Chief Accountant

Date: 29 month 07 year 2026
General Director

Hà Thị Phương Oanh

Hà Thị Phương oanh



Nguyễn Đình Trạc

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the financial year ended 30 June 2026

These Notes form an integral part of and should be read in conjunction with the Separate Financial Statements for the financial year ended 30 June 2026 of **Alpha Seven Group Joint Stock Company**.

I. OPERATING CHARACTERISTICS

1. Ownership structure

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

2. Business sectors

- Passenger transportation services;
- Bus station and parking services;
- Power generation.

3. Business lines

- Freight transport by road;
- Other passenger transport by road. Details: Passenger transportation on fixed routes;
- Other supporting activities related to transportation;
- Urban and suburban passenger transport by road (excluding bus transportation). Details: Passenger transportation under contracts;
- Warehousing and storage;
- Real estate business, land use rights owned, used, or leased. Details: Real estate business; Infrastructure development and related services in industrial parks and urban areas; Leasing of offices, factories, and residential properties;
- Power generation. Details: Wind power generation, solar power generation, etc.;
- Service activities directly supporting road transportation. Details: Investment in and construction of bus stations and parking facilities in provinces and cities nationwide; Bus station and parking services;
- Urban bus passenger transportation;
- Intercity and suburban bus passenger transportation.

4. Normal operating cycle

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

5. Operating characteristics affecting the Separate Financial Statements

During the year, revenue from sales and service rendering increased compared to the previous year. In addition, the Company recognized interest income from a business cooperation contract, resulting in an increase in finance income for the year. At the same time, finance costs increased due to the recognition of an allowance for long-term financial investments. As a result of these factors, the Company's profit after corporate income tax for the year decreased by **44.75%** compared to the previous year.

ALPHA SEVEN GROUP JOINT STOCK COMPANY*Address: 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam***NOTES TO THE SEPARATE FINANCIAL STATEMENTS***For the financial year ended 30 June 2026***6. Corporate structure*****Independent accounting branches*****Branch name****Address**

Gia Lai Bus Station – Branch of Alpha Seven Group Joint Stock Company

43 Ly Nam De Street, Hoi Phu Ward, Gia Lai Province, Vietnam.

Subsidiaries

No.	Company	Principal business activities	As at the end of the year			As at the beginning of the year		
			Ownership interest	Voting rights	Effective interest	Ownership interest	Voting rights	Effective interest
1.	DLG Ansen Electronics Company Limited (Direct subsidiary)	- Manufacture of consumer electronic products; - Manufacture of measuring, testing, navigation and control equipment; - Manufacture of electronic components.	100%	100%	100%	100%	100%	100%
2.	DLG Ninh Thuan Solar Power Joint Stock Company (Direct subsidiary) (*)	Investment in the construction of solar and wind power projects; Power generation and transmission; Quarrying of stone and clay; Construction of railway and road works; Installation of industrial machinery and electrical systems.	50,0%	50,0%	50,0%	50,0%	50,0%	50,0%
3.	Mass Noble Investments Limited (Direct subsidiary)	Design, manufacture and trading of SD memory cards, household convenience products, personal care products, energy-saving products and home security products.	97,73%	97,73%	97,73%	97,73%	97,73%	97,73%
4.	Ansen Investment Holdings Limited (Indirect subsidiary) (**)	Investment	0%	100%	97,73%	0%	100%	97,73%

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the financial year ended 30 June 2026

No.	Company	Principal business activities	As at the end of the year			As at the beginning of the year		
			Ownership interest	Voting rights	Effective interest	Ownership interest	Voting rights	Effective interest
5.	Shine Profit Development Limited (Indirect subsidiary) (**)	Design, manufacture and trading of personal care products, home security products and energy-saving products.	0%	100%	97,73%	0%	100%	97,73%
6.	Greatrich Industrial Limited (Indirect subsidiary) (**)	Manufacture and trading of components for personal care products, home security products and energy-saving products; investment.	0%	100%	97,73%	0%	100%	97,73%
7.	Profit Metal Limited (Indirect subsidiary) (**)	Manufacture and trading of components for personal care products, home security products and energy-saving products.	0%	100%	97,73%	0%	100%	97,73%
8.	Dongguan Qiaotou Yifa Lighting Co., Ltd. (東莞橋頭益發燈具有限公司) (Indirect subsidiary) (**)	Manufacture and trading of components for personal care products, home security products and energy-saving products; investment.	0%	100%	97,73%	0%	100%	97,73%
9.	Dongguan Licai Plastic Products Co., Ltd. (東莞利材塑膠製品有限公司) (Indirect subsidiary) (**)	Manufacture and trading of packaging products.	0%	100%	97,73%	0%	100%	97,73%
10.	Dongguan Anxun Electronics Co., Ltd. (東莞安迅電子有限公司) (Indirect subsidiary) (**)	Manufacture and trading of components for personal care products, home security products and energy-saving products	0%	100%	97,73%	0%	100%	97,73%
11.	Duc Long Dak Nong BOT and BT Joint Stock Company	Investment in the construction of transportation infrastructure projects.	99,6%	99,6%	99,6%	-	-	-

(*) Mr. Nguyen Dinh Trac has served as the Chairman of the Board of Directors of DLG Ninh Thuan Solar Power Joint Stock Company since 2 January 2022, and concurrently serves as the Chief Executive Officer of the Company.

(**) Second-tier indirect subsidiaries through Mass Noble Investments Limited..

ALPHA SEVEN GROUP JOINT STOCK COMPANY*Address: 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam***NOTES TO THE SEPARATE FINANCIAL STATEMENTS***For the financial year ended 30 June 2026***Joint ventures and associates**

No.	Company	Principal business activities	As at the end of the year			As at the beginning of the year		
			Ownership interest	Voting rights	Effective interest	No.	Company	Ownership interest
1.	Duc Long Dak Nong BOT and BT Joint Stock Company	Investment in the construction of transportation infrastructure projects.	-	-	-	29,0%	29,0%	29,0%
2.	CP1 Wind Power Energy Joint Stock Company	Wind power generation.	41,73%	41,73%	41,73%	-	-	-
3.	CP2 Wind Power Energy Joint Stock Company	Wind power generation.	42,01%	42,01%	42,01%	-	-	-
4.	CP3 Solar Power Energy Joint Stock Company (***)	Solar power generation.	22,22%	22,22%	22,22%	-	-	-
5.	Chu Puh 4 Solar Power Energy Joint Stock Company (***)	Solar power generation.	21,67%	21,67%	21,67%	-	-	-

(**) These are second-tier indirect associates through DLG Ansen Electronics Company Limited.

7. Employees

As at the end of the financial year, the Company had 30 employees (the number of employees at the beginning of the year was also 30).

II. FINANCIAL YEAR AND ACCOUNTING CURRENCY**1. Financial year**

The Company's financial year begins on **1 January** and ends on **31 December** every year.

The Company's semi-annual financial statements for 2026 cover the period from **1 January 2026 to 30 June 2026**.

2. Accounting currency

The accounting currency used is **Vietnamese Dong (VND)**.

III. ACCOUNTING STANDARDS AND ACCOUNTING POLICIES APPLIED**1. Accounting Standards and Accounting Policies applied**

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under **Circular No. 200/2014/TT-BTC dated 22 December 2014**, **Circular No. 53/2016/TT-BTC dated 21 March 2016** amending and supplementing certain articles of Circular No. 200/2014/TT-BTC at the beginning of the period, and **Circular No. 99/2025/TT-BTC dated 27 October 2025**, together with other guiding circulars for the implementation of Accounting Standards issued by the Ministry of Finance in the preparation of the **Separate Financial Statements**.

2. Statement of compliance with Accounting Standards and Accounting Policies

The Board of Directors and the General Director of Alpha Seven Group Joint Stock Company confirm that the Company has complied with the requirements of Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 200/2014/TT-BTC dated 22 December 2014, Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing certain articles of Circular No. 200/2014/TT-BTC, Circular No. 99/2025/TT-BTC dated 27 October 2025, and Circular No. 202/2014/TT-BTC dated 22 December 2014, as well as other guiding circulars for the implementation of Accounting Standards issued by the Ministry of Finance in the preparation of the Separate Financial Statements.

IV. ACCOUNTING POLICIES APPLIED

1. Basis of preparation of the Separate Financial Statements

The Separate Financial Statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

2. Cash and cash equivalents

Cash includes cash on hand and demand deposits with banks.

Cash equivalents are short-term investments with a maturity or recovery period of no more than three months from the date of purchase, which are readily convertible into a known amount of cash and subject to insignificant risks of changes in value.

3. Financial investments

Trading securities

An investment is classified as a trading security when it is held for the purpose of buying and selling to earn profits.

Trading securities are recorded in the accounting books at cost. The cost of trading securities is determined based on the fair value of payments made at the transaction date plus directly attributable transaction costs incurred in acquiring such trading securities

Trading securities are recognised when the Company obtains ownership rights, specifically as follows:

- For listed securities: recognised at the time of order matching (T+0).
- For unlisted securities: recognised at the time when official ownership rights are obtained in accordance with applicable laws.

Interest income, dividends and profits from periods before the purchase of trading securities are recorded as a reduction in the carrying value of such trading securities. Interest income, dividends and profits from periods after the purchase of trading securities are recognised as finance income. Dividends received in the form of shares are only monitored by the increase in the number of shares and no value is recognised for the shares received.

Provision for impairment of trading securities is made for each type of security traded on the market where the market price is lower than the original cost. The fair value of listed trading securities or securities traded on the UPCOM market is determined based on the closing price at the end of the accounting period. In cases where the stock market or UPCOM does not trade on the last day of the accounting period, the fair value of the securities is determined based on the closing price of the most recent trading session immediately preceding the end of the accounting period.

The increase or decrease in the provision for impairment of trading securities required at the end of the accounting period is recognised in finance costs.

Loans receivable

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the financial year ended 30 June 2026

Loans receivable are presented in the Separate Financial Statements at cost less allowance for doubtful debts.

Allowance for doubtful debts represents the estimated loss at the end of the accounting period arising from overdue loans that the Company has repeatedly requested repayment but has not yet collected, or loans that are not yet due but the borrowers have entered bankruptcy proceedings, are undergoing dissolution procedures, have disappeared, or absconded.

Investments in subsidiaries, joint ventures and associates

Subsidiaries

A subsidiary is an entity controlled by the Company. Control exists when the Company has the ability to govern the financial and operating policies of the investee in order to obtain economic benefits from its activities.

Joint ventures and associatest

A joint venture or associate is an entity in which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is demonstrated through the Company's participation in making decisions on the financial and operating policies of the investee, but not control over those policies.

Investments in subsidiaries, joint ventures and associates are initially recognised at cost, including purchase price or contributed capital plus directly attributable costs related to the investment. In cases where investments are made by non-monetary assets, the investment cost is recognised at the fair value of the non-monetary assets at the date of transaction.

Dividends and profits from periods before the investment acquisition date are recorded as a reduction in the carrying value of the investment. Dividends and profits from periods after the investment acquisition date are recognised as revenue. Dividends received in the form of shares are only monitored by the increase in the number of shares and no value is recognised for the shares received.

Provision for impairment losses on investments in subsidiaries, joint ventures and associates is made when such entities incur losses. The provision amount is determined as the difference between the actual contributed capital of all parties in the subsidiary, joint venture or associate and the entity's actual equity multiplied by the Company's ownership percentage compared with the total actual contributed capital of all parties in the subsidiary, joint venture or associate.

The increase or decrease in the provision for impairment losses on investments in subsidiaries, joint ventures and associates required at the end of the financial year is recognised in finance costs.

Investments in equity instruments of other entities

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

Dividends and profits from periods before the investment acquisition date are recorded as a reduction in the carrying value of such investments. Dividends and profits from periods after the investment acquisition date are recognised as revenue. Dividends received in the form of shares are only monitored by the increase in the number of shares and no value is recognised for the shares received.

Provision for impairment losses on investments in equity instruments of other entities is made as follows:

- **For investments in listed shares or investments with reliably determinable fair values:** provision is made based on the market value of the shares.
- **For investments where fair value cannot be reliably determined at the reporting date:** provision is made based on the losses of the investee. The provision amount is determined as the difference between the actual contributed capital of all parties in the other entity and the entity's actual equity multiplied by the Company's ownership percentage compared with the total actual contributed capital of all parties in the other entity.

4. Receivables

Receivables are presented at their carrying amounts less allowance for doubtful debts.

The classification of receivables as trade receivables, internal receivables and other receivables is made based on the following principles:

- **Trade receivables** represent commercially-related receivables arising from purchase and sale transactions between the Company and buyers that are independent entities from the Company, including receivables arising from export sales entrusted to other entities.
- **Internal receivables** represent receivables from dependent accounting units under the Company that do not have legal entity status..
- **Other receivables** represent non-commercial receivables that are not related to purchase and sale transactions.

Allowance for doubtful debts represents the estimated portion of receivables that the Company expects may not be recoverable as at the end of the accounting period. Any increase or decrease in the balance of the allowance account is recognised in the Separate Statement of Income.

5. Prepaid expenses

Prepaid expenses include actual expenses incurred but related to the operating results of multiple accounting periods. The Company's prepaid expenses mainly comprise the following items:

Tools and supplies

Tools and supplies that have been put into use are allocated to expenses using the straight-line method over a period not exceeding **3 years**.

6. Tangible fixed assets

The cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the date when the assets are ready for use. Subsequent expenditure incurred after initial recognition is capitalised only when it is probable that future economic benefits associated with the asset will flow to the Company. Other subsequent expenditures that do not meet these criteria are recognised as production and business expenses during the year.

When tangible fixed assets are disposed of or sold, their cost and accumulated depreciation are derecognised, and any resulting gain or loss from disposal is recognised as income or expense during the year.

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

<u>Type of fixed asset</u>	<u>Useful life (years)</u>
Buildings and structures	05 – 48
Machinery and equipment	10 – 15
Transportation vehicles and transmission equipment	4,5 – 10
Management equipment and tools	04

7. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the date when the assets are ready for use. Expenditures related to intangible fixed assets incurred after

initial recognition are recognised as production and business expenses during the year unless such expenditures are directly attributable to a specific intangible fixed asset and increase the future economic benefits from such assets.

When intangible fixed assets are sold or disposed of, their cost and accumulated amortisation are derecognised, and any resulting gain or loss from disposal is recognised as income or expense during the year.

The Company's intangible fixed assets comprise:

Software

Costs relating to computer software that is not an integral part of the related hardware are capitalised. The cost of computer software comprises all costs incurred by the Company up to the date the software is put into use. Computer software is amortised using the straight-line method over a period of **5 – 8 years**.

8. Investment properties

Investment properties are buildings held for the purpose of earning rental income or awaiting capital appreciation, rather than for use in the production or supply of goods or services, for administrative purposes, or for sale in the ordinary course of business.

Investment properties are stated at cost less accumulated depreciation.

The cost of investment properties comprises all costs incurred by the Company or the fair value of other assets exchanged to acquire the investment properties up to the date of purchase or completion of construction.

Subsequent expenditures relating to investment properties after initial recognition are recognised as production and business expenses during the year, unless such expenditures are expected to generate future economic benefits beyond the originally assessed standard of performance of the investment properties, in which case they are capitalised into the investment properties.

Investment properties are depreciated using the straight-line method over their estimated useful lives as follows:

<u>Type of fixed asset</u>	<u>Useful life (years)</u>
Buildings and structures	15

9. Payables

Payables and accrued expenses are recognised for amounts payable in the future relating to goods and services received. Accrued expenses are recognised based on reasonable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses, internal payables and other payables is made based on the following principles:

- **Trade payables** represent commercially-related payables arising from transactions for the purchase of goods, services and assets where the sellers are independent entities from the Company, including payables arising from imports through entrusted importers.
- **Accrued expenses** represent payables for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient accounting documents and records, as well as payables to employees for annual leave salaries and production and business expenses that are required to be accrued.
- **Other payables** represent non-commercial payables that are not related to transactions involving the purchase, sale or provision of goods and services.

10. Unearned revenue

Unearned revenue of the Company represents advance payments received for one or more accounting periods relating to services provided to customers and is allocated over the periods for which the Company has received advance payments.

11. Equity

Owner's contributed capital

Owner's contributed capital represents the actual capital contributed by shareholders.

Share premium

Share premium represents the difference between the issue price and the par value of shares, less direct costs related to the issuance of shares.

Profit distribution

Profit after corporate income tax is allocated to funds and distributed to shareholders in accordance with the Company's Charter or resolutions of the General Meeting of Shareholders.

Dividends paid to shareholders shall not exceed the amount of undistributed after-tax profits and shall take into consideration non-cash items included in undistributed after-tax profits that may affect cash flows and the Company's ability to pay dividends.

12. Revenue and income recognition

Revenue is recognised when the Company is able to obtain economic benefits that can be reliably determined. Revenue is measured at the fair value of consideration received or receivable after deducting trade discounts, sales rebates and sales returns.

Revenue from rendering services (bus station and parking services, transportation services, electricity supply services, etc.)

Revenue from service transactions is recognised when the outcome of the transaction can be reliably determined. Where services are performed over multiple periods, revenue recognised during the year is based on the percentage of completion of the work performed as at the end of the accounting period. The outcome of a service transaction is considered reliably determinable when all of the following conditions are satisfied:

- Revenue can be measured reliably;
- It is probable that economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the end of the financial year can be reliably determined;
- The costs incurred for the transaction and the costs to complete the service transaction can be reliably determined.

Interest income

Interest income is recognised on an accrual basis and is determined based on the balances of deposit accounts and the actual interest rates applicable for each period.

13. Cost of goods sold

Cost of goods sold represents the total cost of goods and services provided, other costs included in cost of goods sold, or reductions in cost of goods sold.

14. Finance costs

Finance costs comprise costs related to financial activities, including expenses or losses arising from financial investment activities, costs of lending and borrowing funds, and costs related to investments in joint ventures and associates.

Borrowing costs include interest expenses and other costs directly related to borrowings. Where borrowing costs are directly attributable to the acquisition, construction or production of qualifying assets that require a substantial period of time (more than 12 months) to be ready for their intended use or sale, such borrowing costs are capitalised.

For specific borrowings used for the construction of fixed assets or investment properties, borrowing costs are capitalised even when the construction period is less than 12 months. Income arising from the temporary investment of borrowed funds is deducted from the cost of the related assets.

For general borrowings used for the purpose of investment, construction or production of qualifying assets, the borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the weighted average accumulated expenditure incurred for the construction or production of such assets. The capitalisation rate is the weighted average interest rate applicable to outstanding borrowings during the year, excluding specific borrowings used for the formation of specific assets.

15. Selling expenses and general and administrative expenses

Selling expenses and general and administrative expenses comprise all costs incurred in relation to the sale of products, goods, provision of services and general management activities of the Company.

16. Taxes and amounts payable to the State

Value-added tax: Applied under the credit method.

The Company is subject to corporate income tax at the rate of **20%** of taxable income derived from business activities.

Other taxes are applied in accordance with prevailing regulations at the time of annual tax payment.

17. Corporate income tax

Corporate income tax expense comprises current corporate income tax and deferred corporate income tax.

Current corporate income tax

Current corporate income tax is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income and carried-forward tax losses.

For rooftop solar power project activities:

- Based on the provisions of **Clause 1 and Clause 2, Article 15 of Decree No. 218/2013/ND-CP dated 26 December 2013 of the Government** detailing and guiding the implementation of the Law on Corporate Income Tax, **ALPHA SEVEN Group Joint Stock Company** is entitled to corporate income tax incentives applicable to new investment projects in the following sectors: "...production of renewable energy, clean energy, energy generated from waste disposal; development of biotechnology." The specific tax incentives are as follows:

Application of the preferential tax rate of 10% for a period of 15 years (from 2021 to 2035).

Deferred corporate income tax

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the financial year ended 30 June 2026

Deferred corporate income tax represents corporate income tax payable or refundable in future periods arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases.

Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only when it is probable that future taxable profits will be available against which deductible temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at the end of each accounting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of part or all of the deferred tax assets to be utilised. Previously unrecognised deferred tax assets are reassessed at the end of each accounting period and recognised when it becomes probable that future taxable profits will be available to utilise such deferred tax assets.

Deferred tax assets and deferred tax liabilities are measured using the tax rates expected to apply in the period when the assets are recovered or liabilities are settled, based on tax rates enacted or substantively enacted at the end of the accounting period.

Deferred corporate income tax is recognised in the Statement of Income and is recognised directly in equity only when the related tax arises from items recognised directly in equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The Company has a legally enforceable right to offset current tax assets against current tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same tax authority:
 - For the same taxable entity; or
 - The Company intends to settle current tax liabilities and current tax assets on a net basis, or recover assets and settle liabilities simultaneously in each future period when significant deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

18. Related parties

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

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

In considering relationships between related parties, the substance of the relationship is given greater emphasis than the legal form.

19. Segment reporting

A **business segment** is a distinguishable component of the Company engaged in producing or providing products or services and subject to risks and economic benefits that are different from those of other business segments.

A **geographical segment** is a distinguishable component of the Company engaged in producing or providing products or services within a particular economic environment and subject to risks and economic benefits that are different from those of business segments operating in other economic environments.

Segment information is prepared and presented in accordance with the accounting policies applied for the preparation and presentation of the Company's **Separate Financial Statements**.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE SEPARATE BALANCE SHEET (Unit: VND)

ALPHA SEVEN GROUP JOINT STOCK COMPANY*Address: 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam***NOTES TO THE SEPARATE FINANCIAL STATEMENTS***For the financial year ended 30 June 2026***1. Cash and cash equivalents**

Details	Closing balance	Opening balance
- Cash on hand	367.578.767	593.096.731
- Demand deposits with banks	3.578.080.777	305.783.944
- <i>Military Commercial Joint Stock Bank</i>	819.134.058	2.618.582
- <i>Asia Commercial Joint Stock Bank</i>	1.929.406.649	
- <i>Other entities</i>	829.540.070	303.165.362
Total	3.945.659.544	898.880.675

2. Investments held to maturity**2.a Term deposits**

Details	Closing balance		Opening balance	
	Cost	Carrying amount	Cost	Carrying amount
Short-term				
Term deposits	10.000.000.000	10.000.000.000	170.000.000.000	170.000.000.000
- Asia Commercial Joint Stock Bank	-	-	150.000.000.000	150.000.000.000
- Ho Chi Minh City Development Joint Stock Commercial Bank	-	-	20.000.000.000	20.000.000.000
- <i>Military Commercial Joint Stock Bank</i>	10.000.000.000	10.000.000.000	-	-
Total	10.000.000.000	10.000.000.000	170.000.000.000	170.000.000.000

Term deposit contract No. 2126800.12639754.TGDN dated 13 April 2026, with a term from 13 April 2026 to 13 October 2026, bearing an interest rate of 7.8% per annum.

2.b Short-term investments held to maturity

Details	Closing balance	Opening balance
<i>Investments in related parties</i>	-	-
<i>Investments in other organisations and individuals</i>	<i>46.887.239.201</i>	<i>182.171.746.806</i>
- Vu Van Tin ⁽¹⁾	34.590.472.001	41.540.000.000
- Hoang Duy Khiem ⁽²⁾	10.750.000.000	-
- Other entities	1.546.767.200	140.631.746.806
Total	46.887.239.201	182.171.746.806

⁽¹⁾ This represents a loan provided to **Mr. Vu Van Tin** under Loan Agreement No. **005/2025/HĐCT** dated **15 December 2025**, with a term of **12 months** and an interest rate ranging from **7% to 10% per annum**..

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- (2) This represents a loan provided to **Mr. Hoang Duy Khiem** under Loan Agreement No. **002/2026/HĐCT** dated **20 March 2026**, with a term of **12 months** and an interest rate ranging from **8% to 10% per annum**.

2.c Long-term investments held to maturity

Details	Closing balance	Provision	Opening balance	Provision
<i>Investments in related parties</i>	-	-	-	-
<i>Investments in other organisations and individuals</i>	254.610.000.000	-	254.610.000.000	-
- Truong An Tay Nguyen One Member Limited Liability Company (*)	254.610.000.000	-	254.610.000.000	-
Total	254.610.000.000	-	254.610.000.000	-

(*) This represents a capital contribution under the Business Cooperation Contract with **Truong An Tay Nguyen One Member Limited Liability Company** under Business Cooperation Contract No. **01/HĐHTKD-DL1-TATN** dated **20 September 2025** regarding joint investment cooperation in the operation of **DLG Da Nang Hotel**, located at **258 Vo Nguyen Giap Street, An Hai Ward, Da Nang City, Vietnam**. Accordingly, profits shall be distributed to each party in proportion to the contributed capital ratio for the project, but not less than **9% per annum** calculated on the amount of business cooperation capital.

3. Short-term trade receivables

Details	Closing balance	Provision	Opening balance	Provision
<i>Receivables from related parties</i>	-	-	120.783.240	-
- Duc Long Gia Lai Group Joint Stock Company	-	-	35.000.003	-
- DLG Ansen Electronics Company Limited	-	-	85.783.237	-
<i>Receivables from other customers</i>	2.024.253.394	(1.383.000.000)	1.903.738.477	(1.383.000.000)
- Hung Nhan Gia Lai Trading One Member Limited Liability Company	1.383.000.000	(1.383.000.000)	1.383.000.000	(1.383.000.000)
- Other customers	641.253.391	-	520.738.477	-
Total	2.024.253.394	(1.383.000.000)	2.024.521.717	(1.383.000.000)

4. Short-term prepayments to suppliers

Details	Closing balance	Opening balance
<i>Prepayments to related parties</i>	6.138.837.863	-
- Duc Long Gia Lai Group Joint Stock Company	6.138.837.863	-
<i>Prepayments to other suppliers</i>	3.953.018.816	3.056.871.055

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Details	Closing balance	Opening balance
- Hoang Long Tra Gia Lai One Member Limited Liability Company	614.814.815	614.814.815
- Prepayments to other suppliers	3.338.204.001	2.442.056.240
Total	10.091.856.679	3.056.871.055

5. Other short-term and long-term receivables

5a. Other short-term receivables

Details	Closing balance	Provision	Opening balance	Provision
Receivables from related parties	22.500.000.000	-	545.580.000.000	-
- Duc Long Dak Nong BOT & BT Joint Stock Company (dividends receivable)	-	-	16.080.000.000	-
-DLG Ninh Thuan Solar Power Joint Stock Company (dividends receivable)	22.500.000.000			
- Transfer of control rights of Duc Long Dak Nong BOT and BT Joint Stock Company (*)	-	-	529.500.000.000	-
Receivables from other organisations and individuals	25.067.254.905	-	33.190.898.249	-
- Interest receivable from loans	14.388.084.701	-	12.372.986.752	-
- Accrued interest from term deposits	-	-	4.591.890.412	-
- Other entities	10.679.170.204	-	16.226.021.085	-
Total	47.567.254.905	-	578.770.898.249	-

5b. Other long-term receivables

Detail	Closing balance	Provision	Opening balance	Provision
Receivables from related parties	2.064.375.501	-	2.064.375.501	-
- Duc Long Gia Lai Group Joint Stock Company (deposit)	2.064.375.501	-	2.064.375.501	-
Receivables from other organisations and individuals	-	-	-	-
Total	2.064.375.501	-	2.064.375.501	-

6. Allowance for doubtful debts

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Allowance for receivables from related parties	-	-	-	-
Allowance for receivables from other organisations and individuals	1.383.000.000	-	1.383.000.000	-

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- Hung Nhan Gia Lai Trading One Member Limited Liability Company	1.383.000.000	-	1.383.000.000	-
Total	1.383.000.000	-	1.383.000.000	-

Movement of allowance for doubtful debts:

	Current year	Previous year
Opening balance	(1.383.000.000)	(1.383.000.000)
Additional provision made	-	-
Reversal of provision	-	-
Closing balance	(1.383.000.000)	(1.383.000.000)

7. Inventories

Details	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Raw materials and materials (*)	645.203.559	-	645.203.559	-
Total	645.203.559	-	645.203.559	-

(*) Raw materials and materials represent replacement materials for solar panels.

8. Short-term and long-term prepaid expenses**8a. Short-term prepaid expenses**

Details	Closing balance	Opening balance
- Tools and supplies in use	189.805.960	147.869.555
Total	189.805.960	147.869.555

Movement during the year:

	Current year	Previous year
- Opening balance	147.869.555	52.318.332
- Additions during the year	223.079.629	333.732.168
- Allocation during the year	(181.143.224)	(49.834.742)
Closing balance	189.805.960	336.215.758

8b. Long-term prepaid expenses

Details	Closing balance	Opening balance
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Details	Closing balance	Opening balance
- Repair expenses	1.303.582.887	1.583.722.362
- Other expenses	-	-
Total	1.303.582.887	1.583.722.362

Movement during the year:

	Current year	Previous year
- Opening balance	1.583.722.362	263.105.392
- Additions during the year	20.740.741	636.359.226
- Allocation during the year	(300.880.216)	(147.654.053)
Closing balance	1.303.582.887	751.810.565

9. Tangible fixed assets

Details of movements in tangible fixed assets are as follows:

	Buildings and structures	Machinery and equipment	Vehicles and transportation equipment	Management equipment and tools	Total
Historical cost					
Opening balance	26.526.734.784	22.911.633.128	1.971.463.637	581.116.555	51.990.948.104
Additions during the year	-	-	-	-	-
Disposals during the year	-	-	-	-	-
Closing balance	26.526.734.784	22.911.633.128	1.971.463.637	581.116.555	51.990.948.104
Accumulated depreciation					
Opening balance	18.393.939.995	8.822.626.128	1.971.463.637	276.835.617	29.464.865.377
Depreciation during the year	430.449.882	963.041.220	-	18.706.092	1.412.197.194
Disposal during the year	-	-	-	-	-
Closing balance	18.824.389.877	9.785.667.348	1.971.463.637	295.541.709	30.877.062.571
Net book value					
Opening balance	8.132.794.789	14.089.007.000	-	304.280.938	22.526.082.727
Closing balance	8.702.344.907	13.125.965.780	-	285.574.846	21.113.885.533

The historical cost of tangible fixed assets that have been fully depreciated but are still in use is VND 9,317,868,411.

The net book value of tangible fixed assets pledged as collateral for bond issuance obligations of **Duc Long Gia Lai Group Joint Stock Company** (a company with the same major shareholder) as at **30 June 2026** amounted to VND 2,529,587,955 (refer to Note VII.3).

10. Intangible fixed assets

Details of movements in intangible fixed assets are as follows:

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	Land use rights (*)	Computer software	Total
Historical cost			
Opening balance	108.258.981.482	481.295.000	108.740.276.482
Additions during the year	-	-	-
Additions from construction in progress	-	-	-
Purchases during the year	-	-	-
Disposals during the year	-	-	-
Closing balance	108.258.981.482	481.295.000	108.740.276.482
Accumulated amortisation			
Opening balance	-	355.149.470	355.149.470
Amortisation during the year	-	16.473.522	16.473.522
Disposal during the year	-	-	-
Closing balance	-	371.622.992	371.622.992
Net book value			
Opening balance	108.258.981.482	126.145.530	108.385.127.012
Closing balance	108.258.981.482	109.672.008	108.368.653.490

The historical cost of intangible fixed assets that have been fully amortised but are still in use is VND 170,135,000.

(*) Details include:

1. Land use rights at 97/2 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City. The land use term is **long-term**. The remaining value of this land use right is pledged as security for the payment obligations of DLG Ansen Electronics Company Limited (subsidiary) at Vietnam Joint Stock Commercial Bank for Industry and Trade – Thu Duc Branch, amounting to VND 60,000,000,000 (refer to Note VII.3).

2. Land use rights at 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City. The land use term is **long-term**.

11. Investment properties

Investment properties represent the Company's sales kiosks currently leased out. Details of movements in investment properties are as follows:

	Infrastructure	Total
Historical cost		
Opening balance	1.891.892.974	1.891.892.974
Additions during the year	-	-
Disposals during the year	-	-
Closing balance (*)	1.891.892.974	1.891.892.974

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<i>Of which: Fully depreciated but still in use</i>	1.891.892.974	1.891.892.974
Accumulated depreciation		
Opening balance	1.891.892.974	1.891.892.974
Depreciation during the year	-	-
Disposal during the year	-	-
Closing balance	1.891.892.974	1.891.892.974
Net book value		
<i>Opening balance</i>	-	-
<i>Closing balance</i>	-	-

12. Construction in progress

	Opening balance	Costs incurred during the year	Transferred to fixed assets during the year	Other decreases	Closing balance
Construction in progress					
- Construction works	824.656.478	-	-	-	824.656.478
Total	824.656.478	-	-	-	824.656.478

13. Long-term financial investments

	Closing balance			Opening balance		
	Cost	Fair value (*)	Provision	Cost	Fair value (*)	Provision
Investments in subsidiaries	1.375.604.060.000	1.251.548.999.893	(124.055.060.107)	537.000.000.000	433.868.834.137	(103.131.165.863)
- DLG Ansen Electronics Company Limited (1)	187.916.560.000	187.916.560.000	-	80.000.000.000	80.000.000.000	-
- DLG Ninh Thuan Solar Power Joint Stock Company (2)	202.000.000.000	202.000.000.000	-	202.000.000.000	202.000.000.000	-
- Mass Noble Investments Limited (3)	255.000.000.000	130.944.939.893	(124.055.060.107)	255.000.000.000	151.868.834.137	(103.131.165.863)
- Duc Long Dak Nong BOT and BT Joint Stock Company (4)	730.687.500.000	730.687.500.000				
Investments in joint ventures	255.000.000.000	255.000.000.000	-	201.187.500.000	201.187.500.000	-

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<i>and</i>						
<i>associates</i>						
- Duc Long						
Dak Nong						
BOT and						
BT Joint						
Stock				201.187.500.000	201.187.500.000	
Company						
(4)						
- CP1 Wind						
Energy						
Joint Stock	127.500.000.000	127.500.000.000				
Company						
(5)						
- CP2 Wind						
Energy						
Joint Stock	127.500.000.000	127.500.000.000				
Company						
(6)						
Total	1.630.604.060.000	1.506.548.999.893	(124.055.060.107)	738.187.500.000	635.056.334.137	(103.131.165.863)

(1) DLG Ansen Electronics Company Limited operates under Investment Certificate No. **753412041** issued by the Management Board of Ho Chi Minh City Hi-Tech Park (first issued on **31 May 2017** and amended for the first time on **24 December 2020**). The Company was established under Enterprise Registration Certificate No. **0315016980**, first issued on **27 April 2018**, amended for the third time on **1 June 2021**. Its principal activities include manufacturing consumer electronic products; manufacturing measuring, testing, navigation and control equipment; and manufacturing electronic components. As at the end of the financial year, the Company invested **VND 80,000,000,000**, equivalent to **100% of the charter capital** of DLG Ansen Electronics Company Limited (opening balance: **VND 80,000,000,000**, equivalent to **100% of charter capital**).

(2) DLG Ninh Thuan Solar Power Joint Stock Company was established under Enterprise Registration Certificate No. **4500619268** dated **30 November 2017** issued by the Department of Planning and Investment of Ninh Thuan Province. Its principal activities include investment and construction of solar and wind power projects; electricity production and transmission; mining of stone and clay; construction of railway and road works; and installation of industrial machinery and electrical systems. As at the end of the accounting period, the Company invested in **10,500,000 shares**, equivalent to **50% of the charter capital** of DLG Ninh Thuan Solar Power Joint Stock Company (opening balance: **10,500,000 shares**, equivalent to **50% of charter capital**).

(3) Mass Noble Investments Limited was incorporated in the **British Virgin Islands**. Its principal activities include designing, manufacturing and trading SD memory cards, household convenience products, personal care products, energy-saving products and home security products. As at the end of the accounting period, the Company held **97.73% of the charter capital** of Mass Noble Investments Limited (opening balance: **97.73% of charter capital**).

(4) Duc Long Dak Nong BOT and BT Joint Stock Company was established under Enterprise Registration Certificate No. **6400192949** dated **3 August 2010**, amended for the ninth time on **27 March 2018**, issued by the Department of Planning and Investment of Dak Nong Province. Its principal activity is investment and construction of transportation infrastructure projects. As at the end of the financial year, the Company invested in **24,900,000 shares**, equivalent to **99.6% of the charter capital** of Duc Long Dak Nong BOT and BT Joint Stock Company (opening balance: **7,250,000 shares**, equivalent to **29% of charter capital**).

(4) CP1 Wind Energy Joint Stock Company was established under Enterprise Registration Certificate No. **5901236024** dated **10 September 2025**, amended for the first time on **23 March 2026**, issued by the Department of Enterprise and Economy of Gia Lai Province. Its principal activity is wind power production. As at the end of the financial period, the Company invested in **12,750,000 shares**, equivalent

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to **41.73% of the charter capital** of CP1 Wind Energy Joint Stock Company (opening balance: **0 shares**, equivalent to **0% of charter capital**).

⁽⁵⁾ CP2 Wind Energy Joint Stock Company was established under Enterprise Registration Certificate No. **5901236112** dated **11 September 2025**, amended for the first time on **25 March 2026**, issued by the Department of Enterprise and Economy of Gia Lai Province. Its principal activity is **wind power production**. As at the end of the financial period, the Company invested in **12,750,000 shares**, equivalent to **42.01% of the charter capital** of CP2 Wind Energy Joint Stock Company (opening balance: **0 shares**, equivalent to **0% of charter capital**).

^(*) For unlisted shares, fair value is determined as the difference between the original cost of the investment and the provision amount. The provision amount is determined based on the financial statements of the investee.

14. Short-term trade payables

Details	Closing balance	Opening balance
<i>Payables to related parties</i>	264.000.000	2.280.858.000
- Duc Long Gia Lai Group Joint Stock Company	264.000.000	2.280.858.000
<i>Payables to other suppliers</i>	5.232.739.732	5.967.115.857
- VES Joint Stock Company	4.766.752.799	4.766.752.799
- Other entities	465.986.933	1.200.363.058
Total	5.496.739.732	8.247.973.857

Including overdue payable to VES Joint Stock Company of VND 4,766,752,799.

15. Taxes and other receivables/payables to the State

	Opening balance		Movements during the year		Closing balance	
	Payable	Receivable	Payable incurred	Paid	Payable	Receivable
- Value added tax	103.520.401	184.719.382	1.282.814.425	(1.116.541.297)	85.074.147	-
- Corporate income tax	7.472.320.513	-	3.528.777.317	(280.000.000)	10.721.097.830	-
- Personal income tax	-	-	3.600.896	(3.600.896)	-	-
- Land tax and land rental fee	746.099.920	-	-	(601.583.516)	144.516.404	-
- Other taxes, fees and payable amounts	17.059.284	-	-	(17.059.284)	-	-
Total	8.339.000.118	184.719.382	4.815.192.638	(2.018.784.993)	10.950.688.381	-

Value added tax

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The Company declares and pays value added tax using the credit method.

Corporate income tax

The Company is required to pay corporate income tax on taxable income as follows:

Rooftop solar power project activities: tax rate of 10%.

Other activities: tax rate of 20%.

Corporate income tax payable for the year is estimated as follows:

	Current year	Previous year
Total accounting profit before tax	35.158.285.742	49.316.550.165
Adjustments to accounting profit for determining taxable income:		
- Additions	20.955.900.622	83.316.528
+ <i>Non-deductible expenses</i>	20.955.900.622	83.316.528
- Deductions	(37.440.000.000)	(53.350.000.000)
+ <i>Dividends received after investment period</i>	(37.440.000.000)	(53.350.000.000)
Taxable income	18.674.186.364	(3.950.133.307)
<i>Including:</i>		
+ <i>Taxable income from branches subject to separate CIT finalisation</i>	13.200.645.315	(28.807.779.590)
+ <i>Taxable income from branches subject to separate CIT finalisation</i>	5.473.541.049	4.857.646.283
Taxable income	18.674.186.364	4.857.646.283
- <i>Taxable income subject to 10% tax rate</i>	2.060.599.561	-
- <i>Taxable income subject to 20% tax rate</i>	16.613.586.803	4.857.646.283
Corporate income tax at standard tax rate	3.528.777.317	971.529.256
- <i>Corporate income tax (10%)</i>	206.059.956	-
- <i>Corporate income tax (20%)</i>	3.322.717.361	971.529.256
Total corporate income tax payable	3.528.777.317	502.542.112

16. Short-term accrued expenses

This represents accrued borrowing interest expenses.

17. Other short-term and long-term payables

	Closing balance	Opening balance
Short-term payables to related parties	9.460.000.000	529.500.000.000
- Duc Long Gia Lai Group Joint Stock Company (*)	-	529.500.000.000
- Duc Long Dak Nong BOT and BT Joint Stock Company	9.460.000.000	-

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	<u>Closing balance</u>	<u>Opening balance</u>
Other short-term payables	329.680.271	331.677.692
- Deposits received for leased kiosks and parking areas	185.709.000	185.709.000
- Social insurance, health insurance and unemployment insurance	44.823.600	41.368.692
- Other payables	99.147.671	104.600.000
Total	9.789.680.271	529.831.677.692

18. Short-term borrowings and finance lease liabilities

	<u>Closing balance</u>		<u>Opening balance</u>	
	<u>Carrying amount</u>	<u>Repayment capacity</u>	<u>Carrying amount</u>	<u>Repayment capacity</u>
Short-term borrowings from related parties	113.297.966.409	113.297.966.409	37.188.630.137	37.188.630.137
- DLG Ansen Electronics Company Limited ⁽¹⁾	36.247.966.409	36.247.966.409	37.188.630.137	37.188.630.137
- DLG Ninh Thuan Solar Power Joint Stock Company ⁽⁴⁾	77.050.000.000	77.050.000.000	-	-
Short-term borrowings from other organisations and individuals	-	-	175.300.000.000	175.300.000.000
- Asia Commercial Joint Stock Bank – Ba Thang Hai Branch ⁽²⁾	-	-	156.000.000.000	156.000.000.000
- Ho Chi Minh City Development Joint Stock Commercial Bank – Hang Xanh Branch ⁽³⁾	-	-	19.300.000.000	19.300.000.000
Current portion of long-term debts	-	-	-	-
Total	113.297.966.409	113.297.966.409	212.488.630.137	212.488.630.137

⁽¹⁾ Credit Agreement No. 412025/HĐCT dated 04 January 2025 and related appendices:

- Credit limit: VND 50,000,000,000;
- Purpose: Supplement working capital;
- Interest rate: 6.5% per annum;
- Loan term: 12 months;
- Security: Unsecured loan

⁽⁴⁾ Contract No. 001/2026/HDV dated 10 February 2025, interest rate 10% per annum.**Movement of short-term borrowings during the year:**

	<u>Opening balance</u>	<u>Borrowings during the year</u>	<u>Repayments during the year</u>	<u>Closing balance</u>
Short-term borrowings	212.488.630.137	131.203.000.000	(230.393.663.728)	113.297.966.409
Total	212.488.630.137	131.203.000.000	(230.393.663.728)	113.297.966.409

19. Owner's Equity

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	Share capital	Share premium	Development investment fund	Undistributed after-tax profits	Total
For the financial year ended 31/12/2025					
Balance as at 01/01/2025	1.062.360.940.000	1.049.485.820	663.498.805	123.788.672.157	1.187.862.596.782
Increase during the year	106.226.370.000	-	-	13.042.733.595	119.269.103.595
<i>Increase from business results</i>	-	-	-	13.042.733.595	13.042.733.595
<i>Issuance of shares for dividend payment (*)</i>	106.226.370.000				106.226.370.000
Decrease during the year		(364.800.000)		(106.226.370.000)	(106.591.170.000)
<i>Dividend payment in shares during the year (*)</i>		-		(106.226.370.000)	(106.226.370.000)
<i>Other decreases (**)</i>	-	(364.800.000)	-	-	(364.800.000)
Balance as at 31/12/2025	1.168.587.310.000	684.685.820	663.498.805	30.605.035.752	1.200.540.530.377
For the financial year ended 30/06/2026					
Balance as at 01/01/2026	1.168.587.310.000	684.685.820	663.498.805	30.605.035.752	1.200.540.530.377
Increase during the year	637.416.560.000	-	-	31.629.508.425	669.046.068.425
<i>Increase from business results</i>	-	-	-	31.629.508.425	31.629.508.425
<i>Issuance of shares (*)</i>	637.416.560.000	-	-	-	637.416.560.000
Decrease during the year	-	(203.494.000)	-	-	(203.494.000)
<i>Dividend payment in shares during the year (*)</i>	-	-	-	-	-
<i>Other decreases (**)</i>	-	(203.494.000)	-	-	(203.494.000)
Balance as at 30/06/2026	1.806.003.870.000	481.191.820	663.498.805	62.234.544.177	1.869.383.104.802

(*) On 05 February 2026, Document No. 1155/UBCK-QLCB issued by the State Securities Commission confirmed the receipt of the Report on results of the public offering of shares.

- On 25 February 2025, the Company was granted the 23rd amended Enterprise Registration Certificate No. 5900437257 by the Management Board of Ho Chi Minh City Hi-Tech Park regarding the increase of charter capital to VND 1,806,003,870,000.

(**) Representing costs related to the issuance of shares to existing shareholders for increasing charter capital.

19b. Transactions with Owners and Distribution of Profits

	Current year	Previous year
- Owner's investment capital		
+ Opening contributed capital	1.168.587.310.000	1.062.360.940.000
+ Increase in contributed capital during	637.416.560.000	106.226.370.000

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the year

+ Decrease in contributed capital during
the year

+ Closing contributed capital	1.806.003.870.000	1.168.587.310.000
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19c. Shares

	<u>Closing balance</u>	<u>Opening balance</u>
Number of registered shares	180.600.387	116.858.731
Number of issued/publicly offered shares	180.600.387	116.858.731
- Ordinary shares	180.600.387	116.858.731
- Preference shares (classified as equity)	-	-
Number of repurchased shares		
- Ordinary shares	-	-
- Preference shares	-	-
Number of outstanding shares	180.600.387	116.858.731
- Ordinary shares	180.600.387	116.858.731
- Preference shares	-	-

Par value of outstanding shares: VND 10,000/share.**VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF BUSINESS PERFORMANCE (SEPARATE) (Unit: VND)****1. Revenue from Sales of Goods and Rendering of Services**

Details:	<u>Q2-2026</u>	<u>Q2-2025</u>
- Revenue from yard operation activities	5.354.978.887	3.984.245.758
- Revenue from transportation and charging station activities	402.353.518	81.312.602
- Revenue from solar power activities	1.722.831.118	1.723.523.981
Total	7.480.163.523	5.789.082.341

2. Cost of Goods Sold

Details:	<u>Q2-2026</u>	<u>Q2-2025</u>
- Cost of yard operation activities	2.178.178.938	1.033.024.473
- Cost of transportation and charging station activities	173.966.722	92.435.577

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- Cost of solar power activities	455.345.768	580.937.251
Total	2.807.491.428	1.706.397.301

3. Finance Income

Details:	Q2-2026	Q2-2025
- Loan interest income	12.699.409.873	2.820.010.780
- Interest income from business cooperation contracts	-	-
- Dividends received from equity investments	37.440.000.000	29.350.000.000
- Bank deposit interest	2.407.477.856	1.359.743.837
Total	52.546.887.729	33.529.754.617

4. Finance Expenses

Details:	Q2-2026	Q2-2025
- Borrowing interest expenses	4.187.558.378	665.971.615
- Reversal/additional provision for financial investments	20.923.894.244	24.525.905.754
Total	25.111.452.622	25.191.877.369

5. Selling Expenses

Representing salary expenses payable to employees.

Details:	Q2-2026	Q2-2025
- Employee expenses	76.290.277	120.892.307
- Other expenses	27.165.600	19.917.600
Total	103.455.877	140.809.907

6. General and Administrative Expenses

Details:	Q2-2026	Quý 2-2025
- Employee expenses	416.529.615	354.925.257
- Depreciation expenses of fixed assets	83.645.400	157.110.039
- Outsourced service expenses	466.457.221	-
- Other general and administrative expenses	36.017.641	456.382.203
Total	1.002.649.877	968.417.499

7. Other Expenses

Representing salary expenses payable to employees.

Details:	Q2-2026	Q2-2025
- Other expenses	13.357.426	42.409.129
Total	13.357.426	42.409.129



8. Basic/Diluted Earnings per Share

This indicator is not presented in the separate financial statements of Alpha Seven Group Joint Stock Company as the Company is the parent company. It is presented in the Group's consolidated financial statements in accordance with Clause 3.19, Article 113 of Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance.

9. Production and Business Costs by Nature

Details:	Q2-2026	Q2-2025
Raw materials and supplies expenses	33.901.746	48.373.740
- Labour expenses	755.701.486	749.689.080
- Depreciation expenses of fixed assets	714.335.358	712.086.135
- Outsourced service expenses	1.387.800.438	745.117.675
- Other cash expenses	1.021.858.154	560.358.077
Total	3.913.597.182	2.815.624.707

VII. OTHER INFORMATION**1. Contingent Liabilities**

The Company has no contingent liabilities that would arise as of the date of issuance of these financial statements.

2. Transactions and Balances with Related Parties**2a. Transactions and balances with key management personnel and individuals related to key management personnel**

The Company's related parties include key management personnel and individuals related to key management personnel.

Key management personnel	Relationship
Mr. Nguyen Dinh Trac	General Director
Mr. Pham Tien Dung	Deputy Director
Ms. Ha Thi Phuong Oanh	Chief Accountant

Transactions with key management personnel and individuals related to key management personnel**Compensation of key management personnel (Board of Management)**

Salary	Position	Q2-2026	Q2-2025
- Mr. Nguyen Dinh Trac	General Director	45.000.000	45.000.000
- Mr. Pham Tien Dung	Deputy Director	33.570.000	33.570.000
- Ms. Ha Thi Phuong Oanh	Chief Accountant	42.000.000	30.000.000
Total		120.570.000	108.570.000

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During the period, members of the Board of Directors and the Supervisory Board did not receive any salaries or remuneration from the Company.

2b Transactions and balances with other related parties*Other related parties of the Company include:*

Related party	Relationship
Mr. Bui Phap	Major shareholder of the Company (holding 24.01% of charter capital)
DLG Ansen Electronics Company Limited	Direct subsidiary (the Company holds 100% of charter capital)
DLG Ninh Thuan Solar Power Joint Stock Company	Direct subsidiary (the Company holds 50% of charter capital)
Mass Noble Investments Limited ("Mass Noble")	Direct subsidiary (the Company holds 97.73% of charter capital)
Duc Long Dak Nong BOT & BT Joint Stock Company	Subsidiary (the Group holds 99.6% of charter capital)
Ansen Investment Holdings Limited	Indirect subsidiary
Shine Profit Development Limited	Indirect subsidiary
Greatrich Industrial Limited	Indirect subsidiary
Profit Metal Limited	Indirect subsidiary
Dongguan Qiaotou Yifa Lighting Co., Ltd.	Indirect subsidiary
Dongguan Licai Plastic Products Co., Ltd.	Indirect subsidiary
Dongguan Anxun Electronics Co., Ltd.	Indirect subsidiary
Duc Long Gia Lai Group Joint Stock Company ("DLG")	Common major shareholder (Mr. Bui Phap)

Transactions arising between the Company and other related parties are as follows:

Related party	Nature of transaction	Q2-2026	Q2-2025
- DLG Ansen Electronics Company Limited	Electricity sales revenue	336.861.133	239.417.769
	Interest expense	846.507.754	146.868.299
	Borrowings	36.247.966.409	2.747.659.000
- DLG Ninh Thuan Solar Power Joint Stock Company	Dividends received after investment period	22.500.000.000	50.000.000.000
	Loans granted	0	
	Borrowings	77.050.000.000	
- Shine Profit Development Limited	Ownership percentage held by Shine Profit Development Limited at year-end	-	

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Related party	Nature of transaction	Q2-2026	Q2-2025
- Duc Long Gia Lai Group Joint Stock Company	Vehicle rental revenue	13.636.364	13.636.364
	Kiosk rental expense	264.000.000	264.000.000
	Roof rental expense	60.000.000	60.000.000
Duc Long Dak Nong BOT & BT Joint Stock Company	Borrowings	14.940.000.000	4.350.000.000

In addition, the Company has pledged its assets as collateral to secure the bond issuance of a third party (having a common major shareholder) (see Note VII.3).

The closing balances with other related parties

The closing balances with other related parties are presented in Notes V.4, V.5, V.7, V.15, V.16 and V.20..

3. Pledged Assets

The expansion project of Duc Long Gia Lai Bus Station located on Ly Nam De Street, Hoi Phu Ward, Gia Lai Province (see Note V.11) has been pledged as collateral to secure the payment obligation for the bond issuance dated 31 December 2014 by a third party (having a common major shareholder). This guarantee was approved by the Board of Directors under Meeting Minutes No. 08/BB-HĐQT dated 05 December 2014..

Pursuant to Board Resolution No. 08/2023/NQ-HĐQT dated 25 November 2023, the Company pledged its entire equity investment in DLG Ansen Electronics Company Limited and the land use rights at 97/2 Nguyen Huu Canh Street, Ward 22, Binh Thanh District, Ho Chi Minh City to secure the payment obligations of DLG Ansen Electronics Company Limited (its subsidiary) (see Note V.12).

4. Segment Reporting***Business Segment Reporting***

The Company operates in the following principal business segments:

- Bus station and parking services;
- Passenger transportation services;
- Power generation.

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

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	Bus station and parking services	Transportation services	Solar power	Total
Current period				
Net revenue from sales and services	5.354.978.887	402.353.518	1.722.831.118	7.480.163.523
Cost of goods sold	2.178.178.938	173.966.722	455.345.768	2.807.491.428
Gross profit	3.176.799.949	228.386.796	1.167.485.350	4.672.672.095
Previous period				
Net revenue from sales and services	3.984.245.758	81.312.602	1.723.523.981	5.789.082.341
Cost of goods sold	1.033.024.473	92.435.577	580.937.251	1.706.397.301
Gross profit	2.951.221.285	(11.122.975)	1.142.586.730	4.082.685.040

Geographical Segment Reporting

All of the Company's operations are conducted within the territory of Vietnam.

5. Comparative Figures

The comparative figures are those presented in the audited financial statements for the financial year ended 31 December 2025, which were audited by Chuan Viet Auditing and Consulting Company Limited. For the Statement of Business Results and the Statement of Cash Flows, the comparative figures are those for the six-month period ended 30 June 2025, which were audited by Chuan Viet Auditing and Consulting Company Limited.

Ho Chi Minh City, Date 29 month 7 year 2026

Prepared by/Chief Accountant

General Director


HÀ THỊ PHƯƠNG OANH**NGUYỄN ĐÌNH TRẠC**