

**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**

**Fax: 028.3736.7187**

*Contact phone: 028.3736.7187*

*Fax: 028.3736.7187*

**- Email: info@a7group.vn**

**Website: http://www.a7group.vn**

**2. Nội dung thông tin công bố:**

*Content of the Announcement:*

**- Báo cáo tài chính 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-cao-tai-chinh.html>

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong kỳ báo cáo 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:**

| <b>Item</b>                       | <b>Separate<br/>Financial<br/>Statements<br/>Q2/2026</b> | <b>Separate<br/>Financial<br/>Statements<br/>Q2/2025</b> | <b>Difference</b> |
|-----------------------------------|----------------------------------------------------------|----------------------------------------------------------|-------------------|
| 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:**

| <b>Item</b>                       | <b>Consolidated<br/>Financial<br/>Statements<br/>Q2/2026</b> | <b>Consolidated<br/>Financial<br/>Statements<br/>Q2/2025</b> | <b>Difference</b> |
|-----------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|-------------------|
| 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;

- 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**



COMPANY: ALPHA SEVEN GROUP JOINT STOCK COMPANY

Form No. B01-DN/HN

Address: 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City  
Tel: 0283 7367187 Fax: 0283 7367187(Issued together with Circular No. 43/2026/TT-BTC  
dated 20 April 2026 of the Minister of Finance)

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

UNIT: VND

| ASSETS                                                                              | Code       | Notes | Closing balance          | Opening balance          |
|-------------------------------------------------------------------------------------|------------|-------|--------------------------|--------------------------|
| 1                                                                                   | 2          | 3     | 4                        | 5                        |
| <b>ASSETS</b>                                                                       |            |       | <b>3,292,775,434,396</b> | <b>3,131,673,975,438</b> |
| <b>A- CURRENT ASSETS</b>                                                            | <b>100</b> |       | <b>897,860,094,603</b>   | <b>1,566,058,906,343</b> |
| <b>I. Cash and cash equivalents</b>                                                 | <b>110</b> |       | <b>260,427,247,387</b>   | <b>89,069,985,609</b>    |
| 1. Cash                                                                             | 111        | V.1   | 260,427,247,387          | 89,069,985,609           |
| 2. Cash equivalents                                                                 | 112        |       |                          |                          |
| <b>II. Short-term financial investments</b>                                         | <b>120</b> |       | <b>253,280,426,631</b>   | <b>526,141,713,873</b>   |
| 1. Trading securities                                                               | 121        |       | -                        | -                        |
| 2. Provision for decline in value of trading securities (*)                         | 122        |       | -                        | -                        |
| 3. Short-term investments held to maturity                                          | 123        | V.2   | 253,280,426,631          | 526,141,713,873          |
| 4. Provision for impairment of short-term investments held to maturity (*)          | 124        |       |                          |                          |
| 5. Other short-term investments                                                     | 125        |       |                          |                          |
| 6. Provision for impairment losses on other short-term investments (*)              | 126        |       |                          |                          |
| <b>III. Short-term receivables</b>                                                  | <b>130</b> |       | <b>247,244,505,458</b>   | <b>894,439,779,984</b>   |
| 1. Short-term trade receivables                                                     | 131        | V.3   | 126,663,471,440          | 161,204,596,806          |
| 2. Short-term prepayments to suppliers                                              | 132        | V.4   | 43,344,045,572           | 48,740,107,111           |
| 3. Receivables according to the progress of construction contracts                  | 134        |       |                          |                          |
| 4. Other short-term receivables                                                     | 135        | V.5a  | 88,350,346,116           | 685,831,497,823          |
| 5. Provision for doubtful short-term receivables                                    | 136        | V.6   | (12,131,817,351)         | (2,321,989,503)          |
| 6. Shortage of assets awaiting resolution                                           | 137        |       | 1,018,459,681            | 985,567,747              |
| <b>IV. Inventories</b>                                                              | <b>140</b> |       | <b>131,592,781,491</b>   | <b>52,814,851,867</b>    |
| 1. Inventories                                                                      | 141        | V.7   | 146,965,785,169          | 67,466,662,174           |
| 2. Provision for decline in value of inventories                                    | 142        |       | (15,373,003,678)         | (14,651,810,307)         |
| <b>V. Short-term biological assets</b>                                              | <b>150</b> |       |                          |                          |
| 1. Short-term livestock held for one-time production of products                    | 151        |       |                          |                          |
| 2. Short-term seasonal crops or crops harvested for one-time production of products | 152        |       |                          |                          |
| 3. Provision for impairment losses on short-term biological assets (*)              | 153        |       |                          |                          |
| <b>VI. Other current assets</b>                                                     | <b>160</b> |       | <b>5,315,133,636</b>     | <b>3,592,575,010</b>     |
| 1. Short-term prepaid expenses                                                      | 161        | V.8a  | 1,685,186,897            | 771,135,409              |
| 2. Deductible value-added tax                                                       | 162        |       | 3,613,993,090            | 2,636,675,939            |
| 3. Taxes and other receivables from the State                                       | 163        |       | 15,953,649               | 184,763,662              |
| 4. Repurchase agreements for Government bonds                                       | 164        |       |                          |                          |
| 5. Other current assets                                                             | 165        |       |                          |                          |
| <b>B. NON-CURRENT ASSETS</b>                                                        | <b>200</b> |       | <b>2,394,915,339,793</b> | <b>1,565,615,069,095</b> |
| <b>I. Long-term receivables</b>                                                     | <b>210</b> |       | <b>2,064,375,501</b>     | <b>2,064,375,501</b>     |
| 1. Long-term trade receivables                                                      | 211        |       | -                        | -                        |
| 2. Long-term prepayments to suppliers                                               | 212        |       |                          |                          |
| 3. Other long-term receivables                                                      | 215        | V.5a  | 2,064,375,501            | 2,064,375,501            |
| 4. Provision for doubtful long-term receivables (*)                                 | 216        |       |                          |                          |
| <b>II. Fixed assets</b>                                                             | <b>220</b> |       | <b>1,282,781,537,883</b> | <b>797,854,720,775</b>   |
| <b>1. Tangible fixed assets</b>                                                     | <b>221</b> | V.9   | <b>1,148,941,360,458</b> | <b>689,124,692,865</b>   |
| - Historical cost                                                                   | 222        |       | 3,127,556,226,690        | 1,850,237,365,822        |
| - Accumulated depreciation (*)                                                      | 223        |       | (1,978,614,866,232)      | (1,161,112,672,957)      |
| <b>2. Finance lease assets</b>                                                      | <b>224</b> |       | -                        | -                        |
| - Historical cost                                                                   | 225        |       | -                        | -                        |
| - Accumulated depreciation (*)                                                      | 226        |       | -                        | -                        |
| <b>3. Intangible fixed assets</b>                                                   | <b>227</b> | V.10  | <b>133,840,177,425</b>   | <b>108,730,027,910</b>   |
| - Historical cost                                                                   | 228        |       | 134,811,770,315          | 109,182,881,423          |
| - Accumulated amortization (*)                                                      | 229        |       | (971,592,890)            | (452,853,513)            |
| <b>III. Long-term biological assets</b>                                             | <b>230</b> |       |                          |                          |
| 1. Livestock held for periodic production of products                               | 231        |       |                          |                          |

|                                                                                       |            |             |                          |                          |
|---------------------------------------------------------------------------------------|------------|-------------|--------------------------|--------------------------|
| a. Livestock held for periodic production of products not yet reaching maturity stage | 232        |             |                          |                          |
| b. Livestock held for periodic production of products reaching maturity stage         | 233        |             |                          |                          |
| - Historical cost                                                                     | 234        |             |                          |                          |
| - Accumulated depreciation (*)                                                        | 235        |             |                          |                          |
| 2. Long-term livestock held for one-time production of products                       | 236        |             |                          |                          |
| 3. Long-term seasonal crops or crops harvested for one-time production of products    | 237        |             |                          |                          |
| 4. Provision for impairment losses on long-term biological assets (*)                 | 238        |             |                          |                          |
| <b>IV. Investment properties</b>                                                      | <b>240</b> | <b>V.11</b> | <b>-</b>                 | <b>-</b>                 |
| - Historical cost                                                                     | 241        |             | 1,891,892,974            | 1,891,892,974            |
| - Accumulated depreciation (*)                                                        | 242        |             | (1,891,892,974)          | (1,891,892,974)          |
| <b>V. Long-term work in progress</b>                                                  | <b>250</b> |             | <b>4,044,615,097</b>     | <b>824,656,478</b>       |
| 1. Long-term production and business expenses in progress                             | 251        |             |                          |                          |
| 2. Construction in progress                                                           | 252        | V.12        | 4,044,615,097            | 824,656,478              |
| <b>VI. Long-term financial investments</b>                                            | <b>260</b> |             | <b>673,197,043,363</b>   | <b>554,419,528,081</b>   |
| 1. Investments in subsidiaries                                                        | 261        |             | -                        | -                        |
| 2. Investments in associates and joint ventures                                       | 262        | V.13        | 354,717,046,141          | 269,910,246,265          |
| 3. Equity investments in other entities                                               | 263        | V.13        | 32,990,210,608           | 29,899,281,816           |
| 4. Provision for impairment losses on long-term investments in other entities (*)     | 264        |             | -                        | -                        |
| 5. Long-term investments held to maturity                                             | 265        | V.2c        | 285,489,786,614          | 254,610,000,000          |
| 6. Provision for impairment losses on long-term investments held to maturity (*)      | 266        |             |                          |                          |
| <b>VII. Other long-term assets</b>                                                    | <b>270</b> |             | <b>432,827,767,949</b>   | <b>210,451,788,260</b>   |
| 1. Long-term prepaid expenses                                                         | 271        | V.8b        | 98,690,789,233           | 97,256,377,738           |
| 2. Deferred income tax assets                                                         | 272        |             | 816,843,165              | 822,539,767              |
| 3. Long-term equipment, materials and spare parts                                     | 273        |             |                          |                          |
| 4. Other long-term assets                                                             | 274        |             |                          |                          |
| 5. Goodwill                                                                           | 279        | V.14        | 333,320,135,551          | 112,372,870,755          |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                                                 | <b>280</b> |             | <b>3,292,775,434,396</b> | <b>3,131,673,975,438</b> |
| <b>LIABILITIES AND EQUITY</b>                                                         |            |             | <b>3,292,775,434,396</b> | <b>3,131,673,975,438</b> |
| <b>C. LIABILITIES</b>                                                                 | <b>300</b> |             | <b>1,201,102,152,360</b> | <b>1,782,096,309,575</b> |
| <b>I. Current liabilities</b>                                                         | <b>310</b> |             | <b>606,887,619,710</b>   | <b>1,248,097,486,839</b> |
| 1. Short-term trade payables                                                          | 311        | V.15        | 182,465,868,228          | 127,595,852,456          |
| 2. Short-term advances from customers                                                 | 312        | V.16        | 33,781,461,690           | 43,027,726,023           |
| 3. Dividends and profits payable                                                      | 313        |             |                          |                          |
| 4. Short-term taxes and other obligations to the State                                | 314        | V.17        | 25,312,949,493           | 74,023,321,537           |
| 5. Payables to employees                                                              | 315        |             | 15,013,210,322           | 20,179,625,985           |
| 6. Short-term accrued expenses                                                        | 316        | V.18        | 60,112,467,444           | 58,315,216,008           |
| 7. Short-term payables according to the progress of construction contracts            | 318        |             | -                        | -                        |
| 8. Short-term unearned revenue                                                        | 319        |             |                          |                          |
| 9. Other short-term payables                                                          | 320        | V.19        | 16,885,115,785           | 535,884,611,606          |
| 10. Short-term borrowings and finance lease liabilities                               | 321        | V.20a       | 267,897,786,079          | 383,732,712,557          |
| 11. Short-term provisions                                                             | 322        |             | 4,701,012,880            | 4,703,751,600            |
| 12. Bonus and welfare funds                                                           | 323        |             | 717,747,789              | 634,669,067              |
| 13. Price stabilization fund                                                          | 324        |             |                          |                          |
| 14. Repurchase agreements for Government bonds                                        | 325        |             |                          |                          |
| <b>II. Non-current liabilities</b>                                                    | <b>330</b> |             | <b>594,214,532,650</b>   | <b>533,998,822,736</b>   |
| 1. Long-term trade payables                                                           | 331        |             |                          |                          |
| 2. Long-term advances from customers                                                  | 332        |             |                          |                          |
| 3. Long-term taxes and other obligations to the State                                 | 333        |             | -                        | -                        |
| 4. Long-term accrued expenses                                                         | 334        |             |                          |                          |
| 5. Long-term unearned revenue                                                         | 337        |             |                          |                          |
| 6. Other long-term payables                                                           | 338        |             | 729,618,923              |                          |
| 7. Long-term borrowings and finance lease liabilities                                 | 339        | V.20b       | 590,636,196,595          | 524,443,793,040          |
| 9. Convertible bonds                                                                  | 340        |             |                          |                          |
| 10. Preference shares                                                                 | 341        |             |                          |                          |
| 11. Deferred income tax liabilities                                                   | 342        |             | 2,848,717,132            | 9,555,029,696            |
| 12. Long-term provisions                                                              | 343        |             |                          |                          |
| 13. Science and technology development fund                                           | 344        |             |                          |                          |
| <b>D. EQUITY</b>                                                                      | <b>400</b> |             | <b>2,091,673,282,036</b> | <b>1,349,577,665,863</b> |
|                                                                                       |            | V.21        | <b>2,091,673,282,036</b> | <b>1,349,577,665,863</b> |

|                                                                                    |            |  |                          |                          |
|------------------------------------------------------------------------------------|------------|--|--------------------------|--------------------------|
| 1. Owner's contributed capital                                                     | 411        |  | 1,806,003,870,000        | 1,168,587,310,000        |
| - Ordinary shares with voting rights                                               | 411a       |  | 1,806,003,870,000        | 1,168,587,310,000        |
| - Preference shares                                                                | 411b       |  |                          |                          |
| 2. Share premium                                                                   | 412        |  | 481,191,820              | 684,685,820              |
| 3. Bond conversion option                                                          | 413        |  |                          |                          |
| 4. Other owner's equity                                                            | 414        |  | 0                        |                          |
| 5. Treasury shares (*)                                                             | 415        |  |                          |                          |
| 6. Asset revaluation differences                                                   | 416        |  |                          |                          |
| 7. Foreign exchange differences                                                    | 417        |  | 18,957,707,390           | 12,947,238,369           |
| 8. Development investment fund                                                     | 418        |  | 663,498,805              | 663,498,805              |
| 9. Other equity funds                                                              | 419        |  | -                        |                          |
| 10. Undistributed after-tax profits                                                | 420        |  | 126,852,414,925          | 55,241,283,495           |
| - Accumulated undistributed after-tax profits up to the end of the previous period | 420a       |  | 55,241,283,495           | 51,187,002,822           |
| - Undistributed after-tax profits of the current period                            | 420b       |  | 71,611,131,430           | 4,054,280,673            |
| 11. Non-controlling interests                                                      | 429        |  | 138,714,599,096          | 111,453,649,374          |
| <b>TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)</b>                              | <b>440</b> |  | <b>3,292,775,434,396</b> | <b>3,131,673,975,438</b> |

Prepared by



Ha Thi Phuong Oanh

Chief Accountant



Ha Thi Phuong Oanh



Date 22<sup>nd</sup> month 07 year 2026  
General Director

Nguyen Dinh Trac



COMPANY: ALPHA SEVEN GROUP JOINT STOCK COMPANY

Form No. B02-DN/HH

Address: 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh City (Issued together with Circular No. 43/2026/TT-BTC

Tel: 0283 7367187 Fax: 0283 7367187

dated 20 April 2026 of the Minister of Finance)

## CONSOLIDATED STATEMENT OF PROFIT OR LOSS

For the six-month period ended 30 June 2026

| Items                                                             | Code | Notes | Q2              |                  | Cumulative from the beginning of the year to the end of this quarter |                 |
|-------------------------------------------------------------------|------|-------|-----------------|------------------|----------------------------------------------------------------------|-----------------|
|                                                                   |      |       | Current year    | Prior year       | Current year                                                         | Prior year      |
| 1                                                                 | 2    | 3     | 4               | 5                | 4                                                                    | 5               |
| 1. Revenue from sales of goods and rendering of services          | 01   | VI.1  | 237,086,960,962 | 270,444,483,357  | 455,302,939,547                                                      | 449,579,794,998 |
| 2. Revenue deductions                                             | 02   |       | 4,550           | 0                | 1,090,375                                                            | 748,419         |
| 3. Net revenue from sales of goods and rendering of services      | 10   |       | 237,086,956,412 | 270,444,483,357  | 455,301,849,172                                                      | 449,579,046,579 |
| 4. Cost of goods sold                                             | 11   | VI.2  | 133,977,863,286 | 200,520,672,715  | 263,059,145,001                                                      | 347,202,676,681 |
| 5. Gross profit from sales of goods and rendering of services     | 20   |       | 103,109,093,126 | 69,923,810,642   | 192,242,704,171                                                      | 102,376,369,898 |
| 6. Gain/(loss) from sale and disposal of investment properties    | 21   |       | -               | -                | -                                                                    | -               |
| 7. Finance income                                                 | 22   | VI.3  | 21,221,250,131  | 17,742,482,368   | 29,882,694,692                                                       | 9,192,210,603   |
| 8. Finance costs                                                  | 23   | VI.4  | 23,841,512,423  | 22,104,302,402   | 46,352,820,455                                                       | 26,003,979,577  |
| - Of which: Interest expense                                      | 24   |       | 23,248,378,704  | 24,839,637,344   | 45,566,754,009                                                       | 29,814,307,722  |
| 9. Selling expenses                                               | 25   | VI.5  | 1,443,096,401   | 1,341,608,161    | 2,383,988,667                                                        | 6,055,294,353   |
| 10. General and administrative expenses                           | 26   | VI.6  | 43,772,614,707  | 44,322,016,673   | 67,409,199,393                                                       | 59,226,628,410  |
| 11. Share of profit/(loss) from associates and joint ventures     | 27   |       | 967,046,141     | 9,118,267,528    | 967,046,141                                                          | 15,677,716,086  |
| 12. Net operating profit                                          | 30   |       | 56,240,165,867  | 29,016,633,302   | 106,946,436,489                                                      | 35,960,394,247  |
| 13. Other income                                                  | 31   |       | 138,531,141     | (26,003,711,398) | 167,656,235                                                          | 39,528,309      |
| 14. Other expenses                                                | 32   |       | 26,810,344      | 45,761,441       | 71,831,357                                                           | 57,045,931      |
| 15. Other profit/(loss)                                           | 40   |       | 111,720,797     | (26,049,472,839) | 95,824,878                                                           | (17,517,622)    |
| 16. Accounting profit before tax                                  | 50   |       | 56,351,886,664  | 2,967,160,463    | 107,042,261,367                                                      | 35,942,876,625  |
| 17. Current corporate income tax expense                          | 51   | V.17  | 7,347,207,133   | (9,751,950,770)  | 9,972,817,024                                                        | 3,608,891,342   |
| 18. Deferred corporate income tax expense                         | 52   |       | -               | 530,817          | -                                                                    | 1,507,581,049   |
| 19. Profit after corporate income tax                             | 60   |       | 49,004,679,531  | 12,718,580,416   | 97,069,444,343                                                       | 30,826,404,234  |
| 20. Profit after tax attributable to owners of the Parent Company | 61   |       | 36,038,698,477  | 957,845,360      | 71,611,131,430                                                       | 6,459,936,673   |
| 21. Profit after tax attributable to non-controlling interests    | 62   |       | 12,965,981,054  | 11,760,735,056   | 25,458,312,913                                                       | 24,366,467,561  |
| 22. Basic earnings per share                                      | 70   | VI.7  | 200             | 9                | 397                                                                  | 61              |
| 23. Diluted earnings per share                                    | 71   | VI.8  | 200             | 9                | 397                                                                  | 61              |

Prepared by

Chief Accountant

Date 29 month 07 year 2026

General Director

Ha Thi Phuong Oanh

Ha Thi Phuong Oanh



Nguyễn Đình Trác

COMPANY: ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: 97/4 Nguyen Huu Canh Street, Thanh My Tay Ward, Ho Chi Minh C  
Tel: 0283 7367187 Fax: 0283 7367187

Form No. B03-DN/HN

(Issued together with Circular No. 43/2026/TT-BTC  
dated 20 April 2026 of the Minister of Finance)**CONSOLIDATED STATEMENT OF CASH FLOWS**  
(Indirect Method)

For the six-month period ended 30 June 2026

| Items                                                                                                          | Code | Notes | Cumulative from the beginning of the year to the end of this quarter (Current year) | Cumulative from the beginning of the year to the end of this quarter (Prior year) |
|----------------------------------------------------------------------------------------------------------------|------|-------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <b>I. Cash flows from operating activities</b>                                                                 |      |       | 0                                                                                   | 0                                                                                 |
| 1. Profit before tax                                                                                           | 01   |       | 107,042,261,367                                                                     | 35,942,876,625                                                                    |
| <b>2. Adjustments for:</b>                                                                                     |      |       | (11,933,334,959)                                                                    | 28,452,346,796                                                                    |
| - Depreciation of fixed assets and investment properties                                                       | 02   |       | 46,138,461,558                                                                      | 56,003,975,408                                                                    |
| - Provisions                                                                                                   | 03   |       | (51,762,145,427)                                                                    | (51,588,100,616)                                                                  |
| - Foreign exchange gains/(losses) arising from revaluation of monetary items denominated in foreign currencies | 04   |       | 0                                                                                   | 0                                                                                 |
| - Gains/(losses) from investing and financing activities                                                       | 05   |       | (28,628,026,595)                                                                    | (22,825,101,605)                                                                  |
| - Interest expense                                                                                             | 06   |       | 22,318,375,505                                                                      | 29,814,307,722                                                                    |
| - Other adjustments                                                                                            | 07   |       |                                                                                     | 17,047,265,887                                                                    |
| <b>3. Operating profit before changes in working capital</b>                                                   | 08   |       | 95,108,926,408                                                                      | 64,395,223,421                                                                    |
| - Increase/(decrease) in receivables                                                                           | 09   |       | 212,418,077,426                                                                     | (61,893,608,114)                                                                  |
| - Increase/(decrease) in inventories                                                                           | 10   |       | (32,045,338,007)                                                                    | (25,219,173,387)                                                                  |
| - Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)                | 11   |       | 229,416,905,612                                                                     | 29,315,424,055                                                                    |
| - Increase/(decrease) in prepaid expenses                                                                      | 12   |       | (13,263,771,471)                                                                    | (77,626,502)                                                                      |
| - Increase/(decrease) in trading securities                                                                    | 13   |       | -                                                                                   | 55,200,000,000                                                                    |
| - Interest paid                                                                                                | 14   |       | (45,079,983,315)                                                                    | (32,833,224,017)                                                                  |
| - Corporate income tax paid                                                                                    | 15   |       | (12,217,657,289)                                                                    | (3,497,903,282)                                                                   |
| - Other cash receipts from operating activities                                                                | 16   |       |                                                                                     | -                                                                                 |
| - Other cash payments for operating activities                                                                 | 17   |       | -                                                                                   |                                                                                   |
| <b>Net cash flows from operating activities</b>                                                                | 20   |       | 434,337,159,364                                                                     | 25,389,112,174                                                                    |
| <b>II. Cash flows from investing activities</b>                                                                |      |       | 0                                                                                   | 0                                                                                 |
| 1. Cash payments for acquisition and construction of fixed assets and other long-term assets                   | 21   |       | -                                                                                   | (5,009,566,680)                                                                   |
| 2. Cash receipts from disposal and sale of fixed assets and other long-term assets                             | 22   |       |                                                                                     | -                                                                                 |
| 3. Cash payments for lending and purchase of debt instruments of other entities                                | 23   |       | (368,630,097,209)                                                                   | (33,400,918,948)                                                                  |
| 4. Cash receipts from collection of loans granted and resale of debt instruments of other entities             | 24   |       | 403,534,601,931                                                                     | -                                                                                 |
| 5. Cash payments for investments in other entities                                                             | 25   |       | (991,166,560,000)                                                                   | 25,977,226,061                                                                    |
| 6. Cash receipts from divestment in other entities                                                             | 26   |       |                                                                                     | -                                                                                 |
| 7. Interest received from loans, dividends and profits received                                                | 27   |       | 16,153,333,651                                                                      | 2,922,427,533                                                                     |
| <b>Net cash flows from investing activities</b>                                                                | 30   |       | (940,108,721,627)                                                                   | (9,510,832,034)                                                                   |
| <b>III. Cash flows from financing activities</b>                                                               |      |       |                                                                                     | 0                                                                                 |
| 1. Cash receipts from issuance of shares and capital contributions from owners                                 | 31   |       | 637,416,560,000                                                                     |                                                                                   |
| 2. Cash payments for returning capital to owners, repurchase of issued shares                                  | 32   |       |                                                                                     | 0                                                                                 |
| 3. Cash receipts from borrowings                                                                               | 33   |       | 275,835,591,857                                                                     | 217,634,715,551                                                                   |
| 4. Cash repayments of borrowings' principal                                                                    | 34   |       | (236,123,327,816)                                                                   | (279,459,497,565)                                                                 |
| 5. Cash payments for finance lease liabilities                                                                 | 35   |       | 0                                                                                   | 0                                                                                 |
| 6. Dividends and profits paid to owners                                                                        | 36   |       | 0                                                                                   | 0                                                                                 |
| <b>Net cash flows from financing activities</b>                                                                | 40   |       | 677,128,824,041                                                                     | (61,824,782,014)                                                                  |
| <b>Net increase/(decrease) in cash during the period (50 = 20 + 30 + 40)</b>                                   | 50   |       | 171,357,261,778                                                                     | (45,946,501,874)                                                                  |
| Cash and cash equivalents at beginning of the period                                                           | 60   |       | 89,069,985,609                                                                      | 152,088,431,637                                                                   |
| Effect of foreign exchange rate changes on translation of foreign currencies                                   | 61   |       | 0                                                                                   | 0                                                                                 |
| <b>Cash and cash equivalents at end of the period (70 = 50 + 60 + 61)</b>                                      | 70   | V.1   | 260,427,247,387                                                                     | 106,141,929,763                                                                   |

Prepared by

Chief Accountant

Date 29 month 07 year 2026  
General Director

Ha Thi Phuong Oanh

Ha Thi Phuong Oanh



Nguyễn Đình Trac

## APPENDIX NO. 01: INCREASES AND DECREASES IN TANGIBLE FIXED ASSETS

| Items                                                                              | Buildings and Structures | Machinery and Equipment | Vehicles and Transportation Equipment | Management Equipment and Tools | BOT Project       | Total             |
|------------------------------------------------------------------------------------|--------------------------|-------------------------|---------------------------------------|--------------------------------|-------------------|-------------------|
| <b>I. Historical cost of tangible fixed assets</b>                                 |                          |                         |                                       |                                |                   |                   |
| 1. Opening balance                                                                 | 169,784,502,732          | 1,550,805,635,488       | 13,999,012,180                        | 115,648,215,422                |                   | 1,850,237,365,822 |
| 2. Increase during the period                                                      | 1,183,894,545            | 5,078,200,498           | 2,155,685,500                         | 887,627,442                    | 1,273,613,217,437 | 1,282,918,625,422 |
| - Increase due to consolidation of newly acquired subsidiaries during the period   | 1,183,894,545            | 2,888,378,182           | 2,155,685,500                         | 794,318,182                    | 1,273,613,217,437 | 1,280,635,493,846 |
| - Increase due to new purchases                                                    | -                        | 2,189,822,316           | -                                     | 93,309,260                     |                   | 2,283,131,576     |
| - Increase due to report conversion and consolidation                              | -                        | -                       | -                                     | -                              |                   | -                 |
| - Addition arising from the parent company obtaining control during the first year | -                        | -                       | -                                     | -                              |                   | -                 |
| 3. Decrease during the period                                                      | (207,072,680)            | (4,819,258,024)         | (59,821,045)                          | (513,612,805)                  |                   | (5,599,764,554)   |
| - Disposal and sale                                                                | -                        | -                       | -                                     | -                              |                   | -                 |
| - Decrease due to transfer                                                         | (207,072,680)            | (4,819,258,024)         | (59,821,045)                          | (513,612,805)                  |                   | (5,599,764,554)   |
| 4. Closing balance                                                                 | 170,761,324,597          | 1,551,064,577,962       | 16,094,876,635                        | 116,022,230,059                | 1,273,613,217,437 | 3,127,556,226,690 |
| Of which: Fully depreciated tangible fixed assets still in use                     | 764,571,398,955          | 6,065,421,741           | 1,971,463,637                         | 528,510,000                    |                   | 773,136,794,333   |
| <b>II Accumulated depreciation</b>                                                 |                          |                         |                                       |                                |                   |                   |
| 1 Opening balance                                                                  | 73,885,317,527           | 962,488,977,595         | 12,336,451,307                        | 112,401,926,528                |                   | 1,161,112,672,957 |
| 2. Increase during the period                                                      | 4,190,279,488            | 25,909,927,117          | 2,412,253,631                         | 1,075,455,354                  | 789,697,471,079   | 33,587,915,590    |
| - Depreciation during the period                                                   | 3,135,948,248            | 23,010,356,436          | 256,568,131                           | 305,338,576                    | 65,771,152,605    | 92,479,363,996    |
| - Increase due to consolidation of newly acquired subsidiaries during the period   | 1,054,331,240            | 2,899,570,681           | 2,155,685,500                         | 770,116,778                    | 723,926,318,474   | 730,806,022,673   |
| - Increase due to report conversion                                                | -                        | -                       | -                                     | -                              |                   | -                 |
| - Addition arising from the parent company obtaining control during the first year | -                        | -                       | -                                     | -                              |                   | -                 |
| 3. Decrease during the period                                                      | (207,072,680)            | (4,793,308,064)         | (59,821,045)                          | (722,991,605)                  |                   | (5,783,193,394)   |
| - Disposal and sale                                                                | -                        | -                       | -                                     | -                              |                   | -                 |
| - Decrease due to transfer                                                         | (207,072,680)            | (4,793,308,064)         | (59,821,045)                          | (722,991,605)                  |                   | -                 |
| 4. Closing balance                                                                 | 77,868,524,335           | 983,605,596,648         | 14,688,883,893                        | 112,754,390,277                | 789,697,471,079   | 1,978,614,866,232 |
| <b>III. Net book value</b>                                                         |                          |                         |                                       |                                |                   |                   |
| 1. At the beginning of the year                                                    | 95,899,185,205           | 588,316,657,893         | 1,662,560,873                         | 3,246,288,894                  |                   | 689,124,692,865   |
| 2. At the end of the period (*)                                                    | 92,892,800,262           | 567,458,981,314         | 1,405,992,742                         | 3,267,839,782                  | 483,915,746,358   | 1,148,941,360,458 |

The historical cost of tangible fixed assets that have been fully depreciated but are still in use at the end of the period is VND 773,136,794,333.

Prepared by / Chief Accountant

HA THI PHUONG OANH

Ho Chi Minh City Date 29 month 07 year 2026

General Director



## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**For the financial period ended 30 June 2026**

These notes form an integral part of and should be read together with the Consolidated Financial Statements for the financial period ended 30 June 2026 of Alpha Seven Group Joint Stock Company (hereinafter referred to as the "Company") and its 11 subsidiaries and 4 associates (hereinafter referred to as the "Group").

### **I. GENERAL INFORMATION**

#### **1. Form of ownership**

Alpha Seven Group Joint Stock Company is a joint stock company.

#### **2. Business sectors**

- Passenger transportation services;
- Bus station and parking services;
- Trading of stone, fertilizer and agricultural products;
- Real estate business;
- Commercial solar power generation..

#### **3. Business activities**

- Road freight transportation;
- Passenger transportation by fixed-route services;
- Other supporting services related to transportation;
- Passenger transportation under contracts;
- Warehousing and storage of goods;
- Real estate business; Investment in infrastructure and provision of related services in industrial parks and urban areas; Leasing of offices, factories and houses;
- Construction of power projects;
- Wind power and solar power generation, etc.;
- Investment in construction of bus stations and parking areas in provinces and cities nationwide; Bus station and parking services;
- Urban and suburban passenger bus transportation, interprovincial passenger bus transportation;
- Construction of industrial projects and technical infrastructure;
- Manufacturing of electronic components.

#### **4. Normal production and business cycle**

The normal production and business cycle of the Group is 12 months.

#### **5. Characteristics of the Group's operations affecting the Financial Statements**

In the third quarter of 2024, the Group acquired Mass Noble Investment Company Limited and its subsidiaries. Therefore, the business results for the current year fluctuated compared to the previous year. Profit after corporate income tax in 2025 increased by 70.8% compared to the same period of 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 Consolidated Financial Statements**

For the financial period ended 30 June 2026

**6. Subsidiaries and associates included in the consolidation****6.1 Total number of consolidated subsidiaries**

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

Number of subsidiaries included in the consolidation: 11 companies.

**Subsidiaries**

| Company name                                                              | Main business activities                                                                                                                                      | At the end of the period |               |                  | At the beginning of the year |               |                  |
|---------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------|------------------|------------------------------|---------------|------------------|
|                                                                           |                                                                                                                                                               | Ownership interest       | Voting rights | Benefit interest | Ownership interest           | Voting rights | Benefit interest |
| 1 DLG Ansen Electronics Company Limited (direct subsidiary)               | Manufacturing of consumer electronic products; manufacturing of measuring, testing, navigation and control equipment; manufacturing of electronic components. | 100,0%                   | 100,0%        | 100,0%           | 100,0%                       | 100,0%        | 100,0%           |
| 2. DLG Ninh Thuan Solar Power Joint Stock Company (direct subsidiary) (*) | Solar power generation and trading                                                                                                                            | 50,0%                    | 50,0%         | 50,0%            | 50,0%                        | 50,0%         | 50,0%            |
| 3. Mass Noble Investment Company Limited (direct subsidiary)              | Manufacturing of high-tech electronic and telecommunications components and equipment                                                                         | 97,73%                   | 97,73%        | 97,73%           | 97,73%                       | 97,73%        | 97,73%           |
| 4. Ansen Investment Holdings Limited (indirect subsidiary) (**)           | Investment activities                                                                                                                                         | 0%                       | 100%          | 97,73%           | 0%                           | 100%          | 97,73%           |
| 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) (**)                | Manufacturing and trading of components for personal care products, home security products and energy-saving products; investment activities                  | 0%                       | 100%          | 97,73%           | 0%                           | 100%          | 97,73%           |
| 7. Profit Metal Limited (indirect subsidiary) (**)                        | Manufacturing and trading of components for personal care products, home security products and energy-                                                        | 0%                       | 100%          | 97,73%           | 0%                           | 100%          | 97,73%           |

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CỘNG  
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**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 Consolidated Financial Statements**

For the financial period ended 30 June 2026

| Company name                                          | Main business activities                                                                                                                     | At the end of the period |               |                  | At the beginning of the year |               |                  |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------|------------------|------------------------------|---------------|------------------|
|                                                       |                                                                                                                                              | Ownership interest       | Voting rights | Benefit interest | Ownership interest           | Voting rights | Benefit interest |
|                                                       | saving products                                                                                                                              |                          |               |                  |                              |               |                  |
| 8. 東莞橋頭益發燈具有限公司(indirect subsidiary)( <sup>**</sup> ) | Manufacturing and trading of components for personal care products, home security products and energy-saving products; investment activities | 0%                       | 100%          | 97,73%           | 0%                           | 100%          | 97,73%           |
| 9. 東莞利材塑膠製品有限公司(indirect subsidiary)( <sup>**</sup> ) | Manufacturing and trading of packaging products                                                                                              | 0%                       | 100%          | 97,73%           | 0%                           | 100%          | 97,73%           |
| 10. 東莞安迅電子有限公司(indirect subsidiary)( <sup>**</sup> )  | Manufacturing and trading of components for personal care products, home security products and energy-saving products                        | 0%                       | 100%          | 97,73%           | 0%                           | 100%          | 97,73%           |
| Duc Long Dak Nong BOT & BT Joint Stock Company        | Investment and construction of transportation projects                                                                                       | 99,6%                    | 99,6%         | 99,6%            | -                            | -             | -                |

(<sup>†</sup>) Became a subsidiary because Mr. Nguyen Dinh Trac is the Chairman of the Board of Directors of DLG Ninh Thuan Solar Power Joint Stock Company (appointed on 02 January 2022) and concurrently the General Director of the Company.

(<sup>\*\*</sup>) These are second-tier indirect subsidiaries through Mass Noble Investment Company Limited.

**6.2 Total number of associates**

- Total number of associates as at 30 June 2026: 4 companies.
- Number of associates included in the consolidation (under the equity method): 4 companies.

**Associates**

| Company name                                      | Main business activities                       | At the end of the period |               |                    | At the beginning of the year |               |                    |
|---------------------------------------------------|------------------------------------------------|--------------------------|---------------|--------------------|------------------------------|---------------|--------------------|
|                                                   |                                                | Ownership interest       | Voting rights | Ownership interest | Ownership interest           | Voting rights | Ownership interest |
| 1. Duc Long Dak Nong BOT & BT Joint Stock Company | Management and operation of road toll stations | -                        | -             | -                  | 29,0%                        | 29,0%         | 29,0%              |

**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 Consolidated Financial Statements**

For the financial period ended 30 June 2026

| Company name                                              | Main business activities |       | At the end of the period |               |                    | At the beginning of the year |               |                    |
|-----------------------------------------------------------|--------------------------|-------|--------------------------|---------------|--------------------|------------------------------|---------------|--------------------|
|                                                           |                          |       | Ownership interest       | Voting rights | Ownership interest | Ownership interest           | Voting rights | Ownership interest |
| 2. CP1 Wind Power Energy Joint Stock Company              | Wind generation          | power | 41,73%                   | 41,73%        | 41,73%             | -                            | -             | -                  |
| 3. CP2 Wind Power Energy Joint Stock Company              | Wind generation          | power | 42,01%                   | 42,01%        | 42,01%             | -                            | -             | -                  |
| 4. CP3 Solar Power Energy Joint Stock Company (***)       | Solar generation         | power | 22,22%                   | 22,22%        | 22,22%             | -                            | -             | -                  |
| 5. Chu Puh 4 Solar Power Energy Joint Stock Company (***) | Solar generation         | power | 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 accounting period, the Group had 651 employees (beginning of the year: 651 employees).

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

The Group's financial year begins on 1 January and ends on 31 December annually.

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.

**III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED****1. Applicable accounting standards and accounting regime**

The Group 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, Circular No. 99/2025/TT-BTC dated 27 October 2025, Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC dated 20 April 2026, as well as other circulars providing guidance on the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation of the Consolidated Financial Statements.

**2. Statement of compliance with Accounting Standards and Accounting Regime**

The Board of Management of the Group confirms that it 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, Circular No. 202/2014/TT-BTC dated 22 December 2014, Circular No. 43/2026/TT-BTC

dated 20 April 2026, as well as other circulars providing guidance on the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in the preparation of the Consolidated Financial Statements.

#### **IV. ACCOUNTING POLICIES APPLIED**

##### **1. Basis of preparation of the Consolidated Financial Statements**

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

##### **2. Basis of consolidation**

The consolidated financial statements of the Group include the financial statements of the Parent Company and its subsidiaries.

###### ***Subsidiaries***

Subsidiaries are entities over which the Group has control over their financial and operating policies. The financial statements of subsidiaries are prepared for the same accounting period as the Parent Company and apply accounting policies consistent with those applied by the Parent Company. Adjustments have been made for any differences in accounting policies to ensure consistency between the subsidiaries and the Parent Company.

All intra-group balances and transactions, including unrealised profits arising from intra-group transactions, are fully eliminated. Unrealised losses are eliminated in the consolidated financial statements, except where the costs cannot be recovered. Non-controlling interests represent the portion of profit or loss and net assets not attributable to the Group's shareholders and are presented separately in the Consolidated Statement of Income and the Consolidated Statement of Financial Position.

Subsidiaries are consolidated from the date on which the Parent Company obtains control and cease to be consolidated from the date on which the Parent Company loses control over such subsidiaries. Where the Parent Company no longer controls a subsidiary, the consolidated financial statements include the results of operations for the reporting period during which the Parent Company still maintained control.

The financial statements of subsidiaries involved in business combinations under common control are included in the Group's consolidated financial statements using the book value method. The financial statements of other subsidiaries are consolidated into the Parent Company's financial statements using the acquisition method, whereby assets and liabilities are recognised at fair value at the date of the business combination.

###### ***Associates***

Associates are all entities over which the Group has significant influence but does not have control, generally demonstrated through ownership of between 20% and 50% of the voting rights of such entities.

The Group applies the equity method to account for investments in associates and joint ventures when preparing these Consolidated Financial Statements. The Consolidated Financial Statements include the Group's share of the income and expenses of associates accounted for using the equity method, after adjusting for the Group's accounting policies, from the date significant influence begins until the date such significant influence ceases.

When the Group's share of losses of an associate exceeds the Group's interest in that associate accounted for using the equity method, the carrying amount of the investment (including long-term investments, if any) is reduced to zero and recognition of further losses is discontinued, except to the extent that the Group has an obligation to pay or has paid on behalf of the associate.

##### **3. Cash and Cash Equivalents**

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

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

#### **4. Financial Investments**

##### ***Trading Securities***

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

Trading securities are initially recorded 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.

The recognition date of trading securities is the date 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 ownership rights are officially established in accordance with legal regulations.

Interest, dividends and profits from periods before the acquisition of trading securities are recorded as a reduction in the value of such trading securities. Interest, dividends and profits from periods after the acquisition of trading securities are recognised as finance income. Dividends received in shares are only monitored by the increased number of shares and are not recognised as income or investment value.

Provision for decline in value of trading securities is made for each type of securities traded in the market with market prices lower than their original costs. 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. If the securities market or UPCOM does not trade on the ending date of the accounting period, the fair value is determined based on the closing price of the most recent trading session prior to the end of the accounting period.

Any increase or decrease in the provision for decline in value of trading securities required at the end of the accounting period is recognised in finance expenses.

##### ***Loans***

Loans receivable are presented in the financial statements at cost less allowance for doubtful debts.

Allowance for doubtful debts represents the estimated loss at the end of the accounting period for loans that are overdue, where the Group has made repeated collection attempts but has not recovered the amounts, or loans that are not yet due but the borrowers have entered bankruptcy proceedings, dissolution procedures, disappeared or absconded.

##### ***Investments in Equity Instruments of Other Entities***

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

Investments in equity instruments of other entities are initially recognised at cost, including purchase price or contributed capital plus directly attributable investment costs. Dividends and profits from periods before the investment acquisition are recorded as a reduction in the value of the investment. Dividends and profits from periods after the investment acquisition are recognised as income. Dividends received in shares are only monitored by the increased number of shares and are not recognised as investment value.

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

- For investments in listed shares or investments with reliably determined fair values, the provision is based on the market value of the shares.
- For investments where fair value cannot be reliably determined at the reporting date, the provision is based on the losses of the investee, calculated as the difference between the actual contributed capital

of the parties and the actual equity of the investee multiplied by the Company's ownership ratio compared to the total actual contributed capital of all parties in the investee.

Any increase or decrease in the provision for impairment of investments in equity instruments of other entities required at the end of the financial year is recognised in finance expenses.

## 5. Receivables

Receivables are presented at carrying value less allowance for doubtful debts.

The classification of receivables into trade receivables, intercompany receivables and other receivables is based on the following principles:

- **Trade receivables** represent commercial receivables arising from purchase and sale transactions between the Enterprise and independent buyers, including receivables from export entrusted sales.
- **Intercompany receivables** represent receivables from dependent units without legal status and accounted for dependently.
- **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 cannot be recovered at the end of the accounting period. Increases or decreases in the allowance balance are recognised in the separate Statement of Business Performance.

## 6. Inventories

Inventories are recognised at the lower of cost and net realisable value.

Inventory cost is determined as follows:

- **Raw materials, goods, tools and supplies:** include purchase costs and other directly attributable costs incurred to bring inventories to their present location and condition.
- **Finished goods:** include direct material costs, direct labour costs and relevant allocated manufacturing overhead costs based on normal operating capacity.

Net realisable value represents the estimated selling price of inventories during the normal production and business cycle less estimated costs to complete and estimated costs necessary for sale.

Inventories are calculated using the weighted average method and accounted for using the perpetual inventory method.

Provision for inventory write-down is made for each inventory item where cost exceeds net realisable value. For work-in-progress services, the provision is determined separately for each type of service with different pricing levels. Increases or decreases in the provision required at the end of the financial year are recognised in cost of goods sold.

## 7. Prepaid Expenses

Prepaid expenses include actual costs incurred that relate to the operating results of multiple accounting periods. The Group's prepaid expenses mainly include the following:

### *Tools and Supplies*

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

## 8. Tangible Fixed Assets

Tangible fixed assets are presented at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the Group to acquire the assets until they are ready for use. Subsequent costs after initial recognition are capitalised only when it is probable that future economic benefits associated with

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the assets will flow to the Group. Other costs that do not satisfy this condition are recognised as production and business expenses during the period.

When tangible fixed assets are sold or disposed of, their costs and accumulated depreciation are eliminated, and any resulting gain or loss 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 estimated 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                     | 03 – 05                    |

**9. Intangible Fixed Assets**

Intangible fixed assets are presented at cost less accumulated amortisation.

The cost of intangible fixed assets includes all costs incurred by the Group to acquire the assets until the assets are ready for use. Costs related to intangible fixed assets incurred after initial recognition are recognised as production and business expenses during the period, unless such costs are directly associated with a specific intangible fixed asset and increase the future economic benefits generated 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.

**10. Investment Properties**

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

Investment properties are presented at cost less accumulated depreciation.

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

Subsequent costs relating to investment properties after initial recognition are recognised as production and business expenses during the period, unless such costs are expected to increase the future economic benefits generated by the investment properties beyond their originally assessed operating capacity, in which case they are capitalised as an increase in the value of investment properties.

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

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

**11. Payables and Accrued Expenses**

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 into trade payables, accrued expenses, intercompany payables and other payables is based on the following principles:

- **Trade payables** represent commercial payables arising from transactions involving the purchase of goods, services and assets from suppliers that are independent entities from the Enterprise, including payables related to 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, as well as payables to employees for annual leave salaries and production and business expenses that need 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.

## **12. 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, after deducting directly attributable share issuance costs.

### ***Profit Distribution***

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

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

## **13. Revenue and Income Recognition**

Revenue is recognised when the Group 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 allowances and returned goods.

### ***Revenue from Sale of Goods***

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- The Group has transferred substantially all risks and rewards associated with ownership of the products or goods to the buyer.
- The Group no longer retains managerial involvement as the owner of the goods or control over the goods.
- Revenue can be measured reliably.
- The Group has obtained or will obtain economic benefits from the sale transaction.
- Costs relating to the sales transaction can be determined.

### ***Revenue from Provision of Services***

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

- Revenue can be measured reliably.
- It is probable that economic benefits from the service transaction will flow to the Group.
- The percentage of completion at the end of the financial year can be determined.
- Costs incurred and costs to complete the service transaction can be determined.

### ***Interest Income***

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

### ***Dividends and Profit Distribution***

Dividends and profit distributions are recognised when the Group obtains the right to receive dividends or profits from its capital contributions.

## **14. 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.

## **15. Finance Expenses**

Finance expenses are costs relating to financial activities, including expenses or losses related to financial investment activities, lending and borrowing activities, and capital contributions to 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 earned from the temporary investment of borrowings is deducted from the cost of the related assets.

For general borrowings used for the purpose of acquiring, constructing or producing qualifying assets, the amount of borrowing costs eligible for capitalisation is 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 calculated based on the weighted average interest rate applicable to outstanding borrowings during the period, excluding specific borrowings for the purpose of forming a particular asset.

## **16. Selling Expenses and General and Administrative Expenses**

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

## **17. Taxes and Amounts Payable to the State**

Taxes payable by the Group to the State budget include:

### ***Value Added Tax***

VAT is calculated under the credit method.

### ***Current Income Tax***

Current income tax represents the tax amount 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.

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

## **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 financial and operating policy decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the substance of the relationship is emphasised over the legal form.

**19. Segment Reporting**

A business segment is a separately identifiable component of the Group that participates in the production process or provision of products and services and has risks and economic benefits different from those of other business segments.

A geographical segment is a separately identifiable component of the Group that participates in the production process or provision of products and services within a specific economic environment and has risks and economic benefits different from those of business segments operating in other economic environments.

**V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET (UNIT: VND)****1. Cash and Cash Equivalents**

| Items                                                        | Closing balance        | Opening balance       |
|--------------------------------------------------------------|------------------------|-----------------------|
| Cash on hand                                                 | 2.233.606.830          | 2.444.898.800         |
| Demand deposits at banks                                     | <b>258.193.640.557</b> | <b>86.625.086.809</b> |
| - Military Commercial Joint Stock Bank                       | 819.134.058            | 2.618.582             |
| - Asia Commercial Joint Stock Bank                           | 5.089.486.990          | 195.884.640           |
| - Vietnam Joint Stock Commercial Bank for Industry and Trade | 230.157.638.373        | 5.222.695             |
| - Standard Chartered Bank Limited                            | 16.126.438.374         | 82.063.251.684        |
| - Other entities                                             | 6.000.942.762          | 4.358.109.208         |
| <b>Total</b>                                                 | <b>260.427.247.387</b> | <b>89.069.985.609</b> |

**2. Investments Held to Maturity****2.a Term Deposits**

| Details                                                    | Closing balance       |                       | Opening balance        |                        |
|------------------------------------------------------------|-----------------------|-----------------------|------------------------|------------------------|
|                                                            | Cost                  | Carrying value        | Cost                   | Carrying value         |
| <b>Short-term</b>                                          |                       |                       |                        |                        |
| Term deposits                                              | <b>69.499.966.580</b> | <b>69.499.966.580</b> | <b>203.000.000.000</b> | <b>203.000.000.000</b> |
| - Asia Commercial Joint Stock Bank                         | 49.499.966.580        | 49.499.966.580        | 176.000.000.000        | 176.000.000.000        |
| - Ho Chi Minh City Development Joint Stock Commercial Bank | -                     | -                     | 20.000.000.000         | 20.000.000.000         |
| - Orient Commercial Joint Stock Bank                       | 10.000.000.000        | 10.000.000.000        | 7.000.000.000          | 7.000.000.000          |
| - Military Commercial Joint Stock Bank                     | 10.000.000.000        | 10.000.000.000        |                        |                        |
| <b>Total</b>                                               | <b>69.499.966.580</b> | <b>69.499.966.580</b> | <b>203.000.000.000</b> | <b>203.000.000.000</b> |

The value of term deposit contracts used as collateral for loan agreements at the end of the period amounted to VND 196,000,000,000 (see Note V.22).

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| Details                                                                    | Closing balance        | Opening balance        |
|----------------------------------------------------------------------------|------------------------|------------------------|
| <i>Investments in related parties</i>                                      | -                      | -                      |
| <i>Investments in other organisations and individuals</i>                  | <b>183.780.460.051</b> | <b>323.141.713.873</b> |
| - Mai Xuan Binh <sup>(1)</sup>                                             | 3.164.874.384          | 129.969.238.750        |
| - Vu Van Tin <sup>(2)</sup>                                                | 34.590.472.001         | 65.540.000.000         |
| - Hoang Duy Khiem <sup>(3)</sup>                                           | 10.750.000.000         | 50.000.000.000         |
| - Binh An House Joint Stock Company                                        | 77.350.000.000         |                        |
| - Truong An Tay Nguyen One Member Limited Liability Company <sup>(5)</sup> | 55.348.346.466         | -                      |
| - Other entities                                                           | 2.576.767.200          | 77.632.475.123         |
| <b>Total</b>                                                               | <b>183.780.460.051</b> | <b>323.141.713.873</b> |

<sup>(\*)</sup> These are loans with terms of no more than 12 months. Interest rates range from 6.5% per annum to 10% per annum.

<sup>(1)</sup> This represents an unsecured loan provided to Mr. Mai Xuan Binh under Loan Agreement No. 022026/HĐMT dated 13 January 2026, with a loan term of 12 months from the borrowing date and an interest rate of 6.5% per annum.

<sup>(2)</sup> 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 interest rates ranging from 7% per annum to 10% per annum.

<sup>(3)</sup> 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 interest rates ranging from 8% per annum to 10% per annum.

<sup>(4)</sup> This represents a loan provided to Van Gia Long Investment – Construction Joint Stock Company, with a loan term of 12 months from the borrowing date and an interest rate of 9% per annum.

<sup>(5)</sup> This represents an unsecured loan provided to Truong An Tay Nguyen One Member Limited Liability Company under Loan Agreement No. 012026/HĐMT dated 02 January 2026, with a loan term of 12 months from the borrowing date and an interest rate of 7.7% 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 organizations and individuals</i>                  | <b>285.489.786.614</b> | -         | <b>254.610.000.000</b> | -         |
| - Truong An Tay Nguyen One Member Limited Liability Company <sup>(*)</sup> | 254.610.000.000        | -         | 254.610.000.000        | -         |
| - Vo Thi Thu Hang <sup>(**)</sup>                                          | 14.129.786.614         |           |                        |           |
| - Phu Thanh Gia Plieku Company                                             | 16.750.000.000         |           |                        |           |

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| Details       | Closing balance        | Provision | Opening balance        | Provision |
|---------------|------------------------|-----------|------------------------|-----------|
| Limited (***) |                        |           |                        |           |
| <b>Total</b>  | <b>285.489.786.614</b> | <b>-</b>  | <b>256.674.375.501</b> | <b>-</b>  |

(\*) This represents a capital contribution under a 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 operating DLG Da Nang Hotel, located at 258 Vo Nguyen Giap Street, An Hai Ward, Da Nang City. Accordingly, profits will be distributed to each party in proportion to their contributed capital in the project, but not lower than 9% per annum calculated on the business cooperation investment amount.

(\*\*) Loan granted to Ms. Vo Thi Thu Hang under Contract No. 02/HĐ-HTV/2021 dated 25 September 2021. Loan limit: VND 70,000,000,000. Loan term: 24 months from the signing date of the contract. Interest rate: 11% per annum. Security: unsecured.

(\*\*\*) Loan granted to Phu Thanh Gia Plieku Company Limited under Contract No. 01/HĐ-HTV/2026 dated 18 March 2026. Loan limit: VND 16,750,000,000. Loan term: 24 months from the signing date of the contract. Interest rate: 11% per annum. Security: unsecured

**3. Short-term trade receivables**

|                                                           | Closing balance        | Opening balance        |
|-----------------------------------------------------------|------------------------|------------------------|
| <i>Short-term receivables from related parties</i>        | -                      | -                      |
| <i>Short-term receivables from other customers</i>        | <i>126.663.471.440</i> | <i>161.204.596.806</i> |
| - Electricity Power Trading Company - Vietnam Electricity | 33.685.181.316         | 23.464.340.606         |
| - ELECTRONICS De Consumo Skyworth S. De R.L. De C.V       | 23.163.316.809         | -                      |
| - Skyworth Overseas Sales Ltd                             | 37.177.082.614         |                        |
| - Skyworth Vietnam Company Limited                        | 5.702.754.351          | 41.887.959.322         |
| - Other customers                                         | 26.935.136.350         | 95.852.296.878         |
| <b>Total</b>                                              | <b>126.663.471.440</b> | <b>161.204.596.806</b> |

**4. Short-term prepayments to suppliers**

|                                              | Closing balance       | Opening balance       |
|----------------------------------------------|-----------------------|-----------------------|
| <i>Prepayments to related parties</i>        | <i>6.138.837.863</i>  |                       |
| - Duc Long Gia Lai Group Joint Stock Company | 6.138.837.863         | -                     |
| <i>Prepayments to other suppliers</i>        | <i>37.205.207.709</i> | <i>48.740.107.111</i> |
| - Other suppliers                            | 37.205.207.709        | 48.740.107.111        |
| <b>Total</b>                                 | <b>43.344.045.572</b> | <b>48.740.107.111</b> |

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

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**Notes to the Consolidated Financial Statements**

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|                                                                                    | <b>Closing balance</b> | <b>Opening balance</b> |
|------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>Receivables from related parties</b>                                            | -                      | <b>545.580.000.000</b> |
| - Dividends receivable from associates                                             | -                      | 16.080.000.000         |
| Transfer of control rights of Duc Long Dak Nong BOT and BT Joint Stock Company (*) | -                      | 529.500.000.000        |
| <b>Receivables from other organizations and individuals</b>                        | <b>88.350.346.116</b>  | <b>140.251.497.823</b> |
| - Accrued lending interest receivable                                              | 52.404.162.723         | 78.083.809.273         |
| - Employee advances                                                                | 10.045.499.317         | 7.062.264.705          |
| - Other receivables                                                                | 25.900.684.076         | 55.105.423.845         |
| <b>Total</b>                                                                       | <b>88.350.346.116</b>  | <b>685.831.497.823</b> |

**5b. Other long-term receivables**

|                                                             | <b>Số cuối kỳ</b>    | <b>Số đầu năm</b>    |
|-------------------------------------------------------------|----------------------|----------------------|
| <b>Receivables from related parties</b>                     | <b>2.064.375.501</b> | <b>2.064.375.501</b> |
| - Duc Long Gia Lai Group Joint Stock Company (deposit)      | 2.064.375.501        | <b>2.064.375.501</b> |
| <b>Receivables from other organizations and individuals</b> | -                    | -                    |
| <b>Total</b>                                                | <b>2.064.375.501</b> | <b>2.064.375.501</b> |

**6. Provision for doubtful debts**

|                                                                                    | <b>Closing balance</b>  | <b>Closing balance</b> |
|------------------------------------------------------------------------------------|-------------------------|------------------------|
| <b>Provision for doubtful debts from related parties</b>                           | -                       | -                      |
| <b>Provision for doubtful debts from non-related organizations and individuals</b> | -                       | -                      |
| - Overdue from more than 6 months to less than 1 year                              | (1.382.192.142)         | -                      |
| - Overdue from more than 1 year to less than 3 years                               | (9.852.148.209)         | -                      |
| - Overdue for more than 3 years                                                    | (897.477.000)           | <b>(2.321.989.503)</b> |
| <b>Total</b>                                                                       | <b>(12.131.817.351)</b> | <b>(2.321.989.503)</b> |

**Movements in the provision for doubtful debts were as follows:**

|                                                                              | <b>Current year</b> | <b>Previous year</b> |
|------------------------------------------------------------------------------|---------------------|----------------------|
| Opening balance                                                              | (2.321.989.503)     | (17.421.847.787)     |
| - Provision made                                                             |                     | (710.300.000)        |
| - Increase due to consolidation of newly acquired subsidiary during the year | (9.852.148.209)     | -                    |
| - Foreign exchange impact arising from translation of financial statements   | (433.753.116)       | (94.503.536)         |
| - Reversal of provision                                                      | 476.073.477         | 15.904.661.820       |

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|                        | <u>Current year</u>     | <u>Previous year</u>   |
|------------------------|-------------------------|------------------------|
| <b>Closing balance</b> | <b>(12.131.817.351)</b> | <b>(2.321.989.503)</b> |

**7. Inventories**

|                                             | <b>Closing balance</b> |                         | <b>Opening balance</b> |                         |
|---------------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
|                                             | <b>Cost</b>            | <b>Provision</b>        | <b>Cost</b>            | <b>Provision</b>        |
| - Raw materials and supplies <sup>(1)</sup> | 87.077.013.513         | (10.543.076.082)        | 25.164.421.772         | (9.356.193.522)         |
| - Tools and equipment                       | 482.770.648            | -                       | 357.019.344            | -                       |
| - Work in progress <sup>(2)</sup>           | 29.492.693.735         | (1.477.909.654)         | 20.092.057.370         | (921.604.068)           |
| - Finished goods <sup>(3)</sup>             | 29.913.307.273         | (3.352.017.942)         | 21.853.163.688         | (4.374.012.717)         |
| <b>Total</b>                                | <b>146.965.785.169</b> | <b>(15.373.003.678)</b> | <b>67.466.662.174</b>  | <b>(14.651.810.307)</b> |

<sup>(1)</sup> Raw materials and supplies mainly comprise materials used for manufacturing electronic components.<sup>(2)</sup> Work in progress mainly comprises electronic component equipment and household utility products under production.<sup>(3)</sup> Finished goods mainly comprise various types of electronic components.**8. Short-term and long-term prepaid expenses****8a. Short-term prepaid expenses**

| <b>Movements:</b>              | <u>Current year</u>  | <u>Previous year</u> |
|--------------------------------|----------------------|----------------------|
| - Opening balance              | 771.135.409          | 484.768.645          |
| - Additions during the year    | 1.601.403.741        | 2.393.169.658        |
| - Amortization during the year | (687.352.253)        | (980.139.625)        |
| <b>Closing balance</b>         | <b>1.685.186.897</b> | <b>1.897.798.678</b> |

| <b>Details of balance:</b>   | <u>Current year</u>  | <u>Previous year</u> |
|------------------------------|----------------------|----------------------|
| - Tools and equipment in use | 1.685.186.897        | 771.135.409          |
| <b>Total</b>                 | <b>1.685.186.897</b> | <b>771.135.409</b>   |

**8b. Long-term prepaid expenses**

| <b>Movements:</b> | <u>Current year</u> | <u>Previous year</u> |
|-------------------|---------------------|----------------------|
| - Opening balance | 97.256.377.738      | 86.627.436.014       |

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| <b>Movements:</b>                                                            | <b>Current year</b>   | <b>Previous year</b>   |
|------------------------------------------------------------------------------|-----------------------|------------------------|
| - Additions during the year                                                  | 28.071.846.643        | 19.568.363.159         |
| - Increase due to consolidation of newly acquired subsidiary during the year | -                     | -                      |
| - Effect of financial statement translation                                  | 139.586.206           | 139.586.206            |
| - Foreign exchange impact arising from translation of financial statements   | 694.426.740           | 247.212.124            |
| - Amortization during the year                                               | (27.471.448.094)      | (4.028.514.872)        |
| <b>Closing balance</b>                                                       | <b>98.690.789.233</b> | <b>102.554.082.631</b> |

| <b>Details of balance:</b>                            | <b>Current year</b>   | <b>Previous year</b>  |
|-------------------------------------------------------|-----------------------|-----------------------|
| - Land clearance compensation expenses <sup>(1)</sup> | 28.075.015.131        | 23.694.535.064        |
| - Land rental expenses <sup>(2)</sup>                 | 27.981.511.624        | 29.952.909.324        |
| - Land use rights with definite term                  | 1.112.750.543         | 25.061.111.114        |
| - Tools and equipment in use                          | 243.534.964           | 173.997.402           |
| - Asset repair expenses                               | 23.276.781.493        | 1.583.722.362         |
| - Other expenses                                      | 18.001.195.478        | 16.790.102.472        |
| <b>Total</b>                                          | <b>98.690.789.233</b> | <b>97.256.377.738</b> |

<sup>(1)</sup> These represent land rental expenses under land lease agreements with the People's Committee of Ninh Thuan Province, including: Land Lease Agreement No. 25/HĐTĐ dated 26 June 2020, with a lease term of 50 years and an area of 15,828.60 m<sup>2</sup> (granted Land Use Rights Certificate No. 159262); and Land Lease Agreement No. 06/HĐTĐ dated 31 January 2020, with a lease term of 50 years and an area of 560,087.20 m<sup>2</sup> (granted Land Use Rights Certificate No. 364963). The remaining value of land clearance compensation expenses used as collateral for bank loans amounted to VND 23,694,535,064 (see Note V.22).

<sup>(2)</sup> These represent land rental expenses in the People's Republic of China.

**9. Tangible fixed assets**

Details are presented in Appendix 01 attached.

**10. Intangible fixed assets**

| <b>Items</b>                                                               | <b>Computer software</b> | <b>Long-term land use rights</b> |          | <b>Total</b>           |
|----------------------------------------------------------------------------|--------------------------|----------------------------------|----------|------------------------|
| <b>I. Historical cost</b>                                                  |                          |                                  |          |                        |
| <b>1. Opening balance</b>                                                  | <b>923.899.941</b>       | <b>108.258.981.482</b>           | <b>-</b> | <b>109.182.881.423</b> |
| <b>2. Additions during the period</b>                                      |                          |                                  |          |                        |
| - Additions from new purchases                                             | -                        | 25.548.888.892                   | -        | 25.548.888.892         |
| - Foreign exchange impact arising from translation of financial statements |                          |                                  | -        | -                      |
| - Increase due to consolidation                                            | 80.000.000               |                                  |          | 80.000.000             |

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|                                                                                   |                      |                        |   |                        |
|-----------------------------------------------------------------------------------|----------------------|------------------------|---|------------------------|
| <b>3. Decreases during the period</b>                                             | -                    | -                      | - | -                      |
| <b>4. Closing balance</b>                                                         | <b>1.003.899.941</b> | <b>133.807.870.374</b> | - | <b>134.811.770.315</b> |
| <i>Of which: Fully amortized but still in use</i>                                 | <i>240.135.000</i>   | -                      | - | <i>240.135.000</i>     |
| <b>II. Accumulated amortization</b>                                               |                      |                        |   |                        |
| <b>1. Opening balance</b>                                                         | <b>452.853.513</b>   | -                      | - | <b>452.853.513</b>     |
| <b>2. Increase during the period</b>                                              | <b>149.535.782</b>   | <b>369.203.595</b>     | - | <b>518.739.377</b>     |
| <i>- Amortization during the period</i>                                           | <i>69.535.782</i>    | <i>369.203.595</i>     | - | <i>438.739.377</i>     |
| <i>- Foreign exchange impact arising from translation of financial statements</i> | -                    | -                      | - | -                      |
| <i>- Increase due to consolidation</i>                                            | <i>80.000.000</i>    |                        |   | <i>80.000.000</i>      |
| <b>3. Decreases during the period</b>                                             | -                    | -                      | - | -                      |
| <b>4. Closing balance</b>                                                         | <b>602.389.295</b>   | <b>369.203.595</b>     | - | <b>971.592.890</b>     |
| <b>III. Net book value</b>                                                        |                      |                        |   |                        |
| <i>1. At the beginning of the year</i>                                            | <i>471.046.428</i>   | <i>108.258.981.482</i> | - | <i>108.730.027.910</i> |
| <i>2. At the end of the period</i>                                                | <i>401.510.646</i>   | <i>133.438.666.779</i> | - | <i>133.840.177.425</i> |

*Of which: The remaining value used as collateral for bank loans amounted to VND 170,135,000,000 (see Note V.22)..*

**11. Investment properties**

| Items                                               | Rental kiosks        | Total                |
|-----------------------------------------------------|----------------------|----------------------|
| <b>I. Historical cost</b>                           |                      |                      |
| <b>1. Opening balance</b>                           | <b>1.891.892.974</b> | <b>1.891.892.974</b> |
| <b>2. Closing balance</b>                           | <b>1.891.892.974</b> | <b>1.891.892.974</b> |
| <i>Of which: Fully depreciated but still in use</i> | <i>1.891.892.974</i> | <i>1.891.892.974</i> |
| <b>II. Accumulated depreciation</b>                 |                      |                      |
| <b>1. Opening balance</b>                           | <b>1.891.892.974</b> | <b>1.891.892.974</b> |
| <b>2. Closing balance</b>                           | <b>1.891.892.974</b> | <b>1.891.892.974</b> |
| <b>III. Net book value</b>                          |                      |                      |
| <i>1. At the beginning of the year</i>              | -                    | -                    |
| <i>2. At the end of the period</i>                  | -                    | -                    |

**12. Construction in progress**

This represents basic construction costs incurred for the construction of an office building on this land plot.

**13. Long-term financial investments**

Closing balance

Opening balance

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|                                                 |                        |                        |
|-------------------------------------------------|------------------------|------------------------|
| - Investments in joint ventures and associates  | 354.717.046.141        | 269.910.246.265        |
| - Equity investments in other entities          | 32.990.210.608         | 29.485.139.400         |
| - Provision for long-term financial investments | -                      | -                      |
| <b>Total</b>                                    | <b>387.707.256.749</b> | <b>299.809.528.081</b> |

**13a. Investments in joint ventures and associates****Cost of investments in associates**

| Company name                                                      | Business sector                            | Closing balance |                        | Opening balance |                        |
|-------------------------------------------------------------------|--------------------------------------------|-----------------|------------------------|-----------------|------------------------|
|                                                                   |                                            | Ownership (%)   | Cost                   | Ownership (%)   | Cost                   |
| - Duc Long Dak Nong BOT and BT Joint Stock Company <sup>(*)</sup> | Management operation of road toll stations | -               | -                      | 29%             | 201.187.500.000        |
| CP1 Wind Energy Joint Stock Company <sup>(1)</sup>                | Wind power generation                      | 41,73%          | 127.500.000.000        |                 | -                      |
| CP2 Wind Energy Joint Stock Company <sup>(2)</sup>                | Wind power generation                      | 42,01%          | 127.500.000.000        |                 | -                      |
| CP3 Solar Power Joint Stock Company <sup>(3)</sup>                | Solar power generation                     | 22,22%          | 50.000.000.000         |                 | -                      |
| Chu Puh 4 Solar Power Joint Stock Company <sup>(4)</sup>          | Solar power generation                     | 21,67%          | 48.750.000.000         |                 | -                      |
| <b>Total</b>                                                      |                                            |                 | <b>353.750.000.000</b> |                 | <b>201.187.500.000</b> |

<sup>(\*)</sup> Duc Long Dak Nong BOT and BT Joint Stock Company was established under Enterprise Registration Certificate No. 6400192949 dated 03 August 2010 and the 9th amendment dated 27 March 2018 issued by the Department of Planning and Investment of Dak Nong Province. Its principal business activity is investment in construction of transport infrastructure projects. As at the end of the financial year, the Company held 7,250,000 shares, representing 29% of the charter capital of Duc Long Dak Nong BOT and BT Joint Stock Company (opening balance: 7,250,000 shares, representing 29% of charter capital).

<sup>(1)</sup> CP1 Wind Energy Joint Stock Company was established under Enterprise Registration Certificate No. 5901236024 dated 10 September 2025 and the first amendment dated 23 March 2026 issued by the Business and Economic Registration Office of Gia Lai Province. Its principal business activity is wind power generation. As at the end of the financial period, the Company invested in 12,750,000 shares, representing 41.73% of the charter capital of CP1 Wind Energy Joint Stock Company (opening balance: nil shares, representing 0% of charter capital).

<sup>(2)</sup> CP2 Wind Energy Joint Stock Company was established under Enterprise Registration Certificate No. 5901236112 dated 11 September 2025 and the first amendment dated 25 March 2026 issued by the Business and Economic Registration Office of Gia Lai Province. Its principal business activity is wind power generation. As at the end of the financial period, the Company invested in 12,750,000 shares, representing 42.01% of the charter capital of CP2 Wind Energy Joint Stock Company (opening balance: nil shares, representing 0% of charter capital).

<sup>(3)</sup> This represents the capital contribution to CP3 Solar Power Joint Stock Company under Enterprise Registration Certificate No. 5901236352 first issued by the Department of Finance of Gia Lai Province on 15 September 2025. The Company owns 5,000,000 shares, representing 22.22% of contributed capital.

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<sup>(4)</sup> This represents the capital contribution to Chu Puh 4 Solar Power Joint Stock Company under Enterprise Registration Certificate No. 5901236602 first issued by the Department of Finance of Gia Lai Province on 29 September 2025. The Company owns 4,875,000 shares, representing 21.67% of contributed capital.

**Investment in associates accounted for using the equity method**

|                                                                             | <b>Duc Long<br/>Dak Nong<br/>BOT and<br/>BT Joint<br/>Stock<br/>Company</b> | <b>CP1 Wind<br/>Energy<br/>Joint Stock<br/>Company</b> | <b>CP2 Wind<br/>Energy<br/>Joint Stock<br/>Company</b> | <b>CP3 Solar<br/>Power<br/>Joint Stock<br/>Company</b> | <b>Chu Puh 4<br/>Solar<br/>Power<br/>Joint Stock<br/>Company</b> | <b>Total</b>     |
|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------|------------------|
| <i>Cost of investment</i>                                                   |                                                                             |                                                        |                                                        |                                                        |                                                                  |                  |
| - Opening balance                                                           | 201.187.500.000                                                             |                                                        |                                                        |                                                        |                                                                  | 201.187.500.000  |
| - Increase in investment                                                    | -                                                                           | 127.500.00.000                                         | 127.500.00.000                                         | 50.000.000.00                                          | 48.750.000.000                                                   | 353.750.000.000  |
| - Decrease in investment due to becoming a subsidiary                       | (201.187.500.000)                                                           |                                                        |                                                        |                                                        |                                                                  |                  |
| - Closing balance                                                           | -                                                                           | 127.500.00.000                                         | 127.500.00.000                                         | 50.000.000.00                                          | 48.750.000.000                                                   | 353.750.000.00   |
| <i>Cumulative post-acquisition profits/(losses)</i>                         |                                                                             |                                                        |                                                        |                                                        |                                                                  |                  |
| - Opening balance                                                           | 68.722.746.265                                                              | -                                                      | -                                                      | -                                                      | -                                                                | 68.722.746.265   |
| - Share of profit/(loss) from associates and joint ventures during the year | -                                                                           | 306.037.877                                            | 296.103.735                                            | 216.831.924                                            | 148.072.606                                                      | 967.046.141      |
| - Gain on bargain purchase                                                  | (68.722.746.265)                                                            |                                                        |                                                        |                                                        |                                                                  | (68.722.746.265) |
| - Closing balance                                                           | -                                                                           | 306.037.877                                            | 296.103.735                                            | 216.831.924                                            | 148.072.606                                                      | 967.046.141      |
| <i>Carrying amount</i>                                                      |                                                                             |                                                        |                                                        |                                                        |                                                                  |                  |
| Opening balance                                                             | 269.910.246.265                                                             |                                                        |                                                        |                                                        |                                                                  | 269.910.246.265  |
| Closing balance                                                             | -                                                                           | 127.806.037.877                                        | 127.796.103.735                                        | 50.216.831.924                                         | 48.898.072.606                                                   | 354.717.046.141  |

**13b. Equity investments in other entities**

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|                                    | Closing balance       |                           |           | Opening balance       |                           |           |
|------------------------------------|-----------------------|---------------------------|-----------|-----------------------|---------------------------|-----------|
|                                    | Cost                  | Fair value <sup>(*)</sup> | Provision | Cost                  | Fair value <sup>(*)</sup> | Provision |
| <i>Other long-term investments</i> | 32.990.210.608        | 37.949.400.000            | -         | 29.899.281.816        | 38.676.400.000            | -         |
| <b>Total</b>                       | <b>32.990.210.608</b> | <b>37.949.400.000</b>     | <b>-</b>  | <b>29.899.281.816</b> | <b>38.676.400.000</b>     | <b>-</b>  |

(\*) For listed shares, fair value is determined based on the closing market price on 30 June 2026 quoted on the Stock Exchanges.

**14. Goodwill**

|                                                    | Opening balance        | Increase due to business combination | Foreign exchange impact arising from translation | Amortization during the year | Closing balance        |
|----------------------------------------------------|------------------------|--------------------------------------|--------------------------------------------------|------------------------------|------------------------|
| Goodwill arising from acquisition of subsidiaries  | 392.710.891            | -                                    |                                                  | (33.186.836)                 | 359.524.055            |
| - DLG Ansen Electronics Company Limited            |                        |                                      |                                                  |                              |                        |
| - DLG Ninh Thuan Solar Power Joint Stock Company   | 49.172.675.775         |                                      |                                                  | (4.097.722.981)              | 45.074.952.794         |
| - Mass Noble Investment Company Limited            | 62.807.484.089         | -                                    | (302.015.234)                                    | (3.321.493.463)              | 59.183.975.392         |
| - Duc Long Dak Nong BOT and BT Joint Stock Company | -                      | 240.738.614.011                      |                                                  | (12.036.930.702)             | 228.701.683.310        |
| <b>Total</b>                                       | <b>112.372.870.755</b> | <b>240.738.614.011</b>               | <b>(302.015.234)</b>                             | <b>(19.489.333.982)</b>      | <b>333.320.135.551</b> |

**15. Short-term trade payables**

|                                                        | Closing balance        | Opening balance        |
|--------------------------------------------------------|------------------------|------------------------|
| <i>Short-term payables to related parties</i>          | <i>264.000.000</i>     | <i>2.280.858.000</i>   |
| - Duc Long Gia Lai Group Joint Stock                   | 264.000.000            | 2.280.858.000          |
| <i>Short-term payables to other suppliers</i>          | <i>182.201.868.228</i> | <i>125.314.994.456</i> |
| - Shenzhen Chuangwei – RGB Electronics Company Limited | 30.600.281.927         | 39.329.334.667         |
| - Skyworth Overseas Sale Ltd                           | 56.911.108.181         | 58.752.119.250         |
| - Directorate for Roads of Vietnam                     | 23.827.239.000         | -                      |
| - Skyworth overseas sales ltd                          | 42.873.589.334         |                        |
| - Other suppliers                                      | 27.989.649.786         | 27.233.540.539         |
| <b>Total</b>                                           | <b>182.465.868.228</b> | <b>127.595.852.456</b> |

**16. Short-term advances from customers**

|                                      | Closing balance | Opening balance |
|--------------------------------------|-----------------|-----------------|
| <i>Advances from related parties</i> | <i>-</i>        | <i>-</i>        |

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|                        | <u>Closing balance</u> | <u>Opening balance</u> |
|------------------------|------------------------|------------------------|
| <i>Other customers</i> | <i>33.781.461.690</i>  | <i>43.027.726.023</i>  |
| - Other customers      | 33.781.461.690         | 43.027.726.023         |
| <b>Total</b>           | <b>33.781.461.690</b>  | <b>43.027.726.023</b>  |

**17. Taxes and other payables to the State**

|                                         | <u>Opening balance</u> |                    | <u>Movements during the year</u> |                                                                                 |                           | <u>Closing balance</u> |                   |
|-----------------------------------------|------------------------|--------------------|----------------------------------|---------------------------------------------------------------------------------|---------------------------|------------------------|-------------------|
|                                         | <u>Payable</u>         | <u>Receivable</u>  | <u>Incurred during the year</u>  | <u>Foreign exchange impact arising from translation of financial statements</u> | <u>Payments/Reversals</u> | <u>Payable</u>         | <u>Receivable</u> |
| - Value-added tax (VAT)                 | 746.594.386            | 184.719.382        | 21.556.772.310                   | 184.719.382                                                                     | (18.764.107.949)          | 3.539.258.747          | -                 |
| - Import VAT                            | -                      | 4.026              | 4.615.575.524                    | -                                                                               | (4.615.575.524)           | -                      | 4.026             |
| - Corporate income tax (CIT)            | 72.481.445.544         | -                  | 9.972.817.024                    | 6.537.117.472                                                                   | (67.437.982.976)          | 21.553.397.064         | -                 |
| - Personal income tax (PIT)             | 32.022.403             | -                  | 485.450.415                      | 118.227.125                                                                     | (577.030.660)             | 58.669.283             | -                 |
| - Import and export duties              | -                      | 40.254             | 185.935.376                      |                                                                                 | (185.935.376)             | -                      | 40.254            |
| - Fees, charges and other taxes payable | 763.259.204            |                    | 56.430.188                       |                                                                                 | (658.064.993)             | 161.624.399            |                   |
| <b>Total</b>                            | <b>74.023.321.537</b>  | <b>184.763.662</b> | <b>36.872.980.837</b>            | <b>6.840.063.979</b>                                                            | <b>(92.238.653.198)</b>   | <b>25.312.949.493</b>  | <b>44.283</b>     |

***Value-added tax (VAT)***

The Group applies the credit (deduction) method for value-added tax.

***Corporate income tax (CIT)***

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

|                                                                                            | <u>Current year</u> | <u>Previous year</u> |
|--------------------------------------------------------------------------------------------|---------------------|----------------------|
| Total accounting profit before tax                                                         | 107.042.261.367     | 35.942.876.625       |
| Adjustments increasing/(decreasing) accounting profit to determine taxable income:         |                     |                      |
| - Increasing adjustments                                                                   | 39.964.193.532      | 63.093.188.874       |
| + Non-deductible expenses                                                                  | 20.474.859.187      | 1.027.346.360        |
| + Amortization of goodwill                                                                 | 19.489.334.345      | 22.742.323.348       |
| + Tax losses of branches filing separate CIT returns                                       | -                   | 39.323.519.199       |
| - Decreasing adjustments                                                                   | -                   | (41.431.177.492)     |
| + Share of profit from associates and joint ventures accounted for using the equity method | -                   | -                    |
| + Consolidation adjustments                                                                | -                   | (41.431.177.492)     |

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|                                                           |                        |                       |
|-----------------------------------------------------------|------------------------|-----------------------|
| + Dividends                                               | (37.440.000.000)       |                       |
| <b>Taxable income</b>                                     | <b>147.006.454.899</b> | <b>57.604.888.007</b> |
| Tax-exempt income                                         | 340.093.891            | -                     |
| <b>Taxable profit</b>                                     | <b>146.666.361.008</b> | <b>57.604.888.007</b> |
| <b>Corporate income tax based on taxable profit</b>       | <b>9.972.918.660.</b>  | <b>6.246.253.428</b>  |
| Corporate income tax reduction <sup>(*)</sup>             | -                      | (2.637.362.086)       |
| Additional corporate income tax relating to prior periods | -                      | -                     |
| <b>Current corporate income tax expense</b>               | <b>9.972.918.660</b>   | <b>3.608.891.342</b>  |

**18. Short-term accrued expenses**

|                                                        | <b>Closing balance</b> | <b>Opening balance</b> |
|--------------------------------------------------------|------------------------|------------------------|
| - Accrued borrowing interest                           | 8.711.236.529          | 6.530.852.199          |
| - Accrued operating expenses for factories and offices | 50.707.068.139         | 14.336.006.612         |
| - Other accrued expenses                               | 694.162.776            | 37.448.357.197         |
| <b>Total</b>                                           | <b>60.112.467.444</b>  | <b>58.315.216.008</b>  |

**19. Other short-term payables**

|                                                             | <b>Closing balance</b> | <b>Opening balance</b> |
|-------------------------------------------------------------|------------------------|------------------------|
| <i>Short-term payables to related parties</i>               | -                      | 529.500.000.000        |
| - Duc Long Gia Lai Group Joint Stock Company <sup>(*)</sup> | -                      | 529.500.000.000        |
| <i>Other short-term payables</i>                            | 16.885.115.785         | 6.384.611.606          |
| - Short-term deposits received                              | 6.793.490.048          | 4.434.481.110          |
| - Other payables                                            | 10.091.625.737         | 1.950.130.496          |
| <b>Total</b>                                                | <b>16.885.115.785</b>  | <b>535.884.611.606</b> |

**20. Short-term and Long-term Borrowings and Finance Lease Liabilities**

The movement of short-term and long-term borrowings and finance lease liabilities is as follows:

|                                                                                 | <b>Opening balance</b> | <b>New borrowings during the period</b> | <b>Repayments during the period</b> | <b>Closing balance</b> |
|---------------------------------------------------------------------------------|------------------------|-----------------------------------------|-------------------------------------|------------------------|
| - Short-term and long-term borrowings from banks, organizations and individuals | 908.176.505.597        | 298.361.403.555                         | (348.003.926.478)                   | 858.533.982.674        |
| <b>Total</b>                                                                    | <b>908.176.505.597</b> | <b>298.361.403.555</b>                  | <b>(348.003.926.478)</b>            | <b>858.533.982.674</b> |

**20a. Short-term Borrowings and Finance Lease Liabilities**

|                                                   | <b>Closing balance</b> |                         | <b>Opening balance</b> |                         |
|---------------------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
|                                                   | <b>Carrying amount</b> | <b>Amount repayable</b> | <b>Carrying amount</b> | <b>Amount repayable</b> |
| <i>Short-term borrowings from related parties</i> | -                      | -                       | -                      | -                       |
| <i>Short-term borrowings from other</i>           | 218.819.617.079        | 218.819.617.079         | 290.517.007.557        | 290.517.007.557         |

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|                                                                    | Closing balance        |                        | Opening balance        |                        |
|--------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                    | Carrying amount        | Amount repayable       | Carrying amount        | Amount repayable       |
| <b>organizations and individuals</b>                               |                        |                        |                        |                        |
| - Vietnam Joint Stock Commercial Bank for Industry and Trade       | 65.000.000.000         | 65.000.000.000         | -                      | -                      |
| - Asia Commercial Joint Stock Bank <sup>(1)</sup>                  | 153.819.617.079        | 153.819.617.079        | 271.217.007.557        | 271.217.007.557        |
| - Vietnam Export Import Commercial Joint Stock Bank <sup>(2)</sup> | -                      | -                      | 19.300.000.000         | 19.300.000.000         |
| - Other parties                                                    | -                      | -                      | -                      | -                      |
| <b>Current portion of long-term borrowings</b>                     | <b>49.078.169.000</b>  | <b>49.078.169.000</b>  | <b>93.215.705.000</b>  | <b>93.215.705.000</b>  |
| - Orient Commercial Joint Stock Bank <sup>(3)</sup>                | 49.078.169.000         | 49.078.169.000         | 93.215.705.000         | 93.215.705.000         |
| <b>Total</b>                                                       | <b>267.897.786.079</b> | <b>267.897.786.079</b> | <b>383.732.712.557</b> | <b>383.732.712.557</b> |

<sup>(1)</sup> Borrowings under the following credit agreements:

a. Credit Facility Agreement No. KHO.DN.1002.210825 dated 4 December 2024

- Credit limit: VND 17,000,000,000 and USD 2,000,000;
- Availability period: 12 months from the date of each drawdown;
- Loan term: each drawdown note shall not exceed 12 months;
- Interest rate: determined for each drawdown;
- Purpose: financing secured by post-shipment T/T receivables and providing working capital for the Company's registered business activities;
- Collateral: + All property rights comprising rights to claim debts, receivables, compensation claims, insurance proceeds and all other rights measurable in monetary value; monetary assets (including debt claims, receivables, compensation proceeds, insurance proceeds and other monetary amounts); and other movable assets with monetary value arising from future export documents under post-shipment payment arrangements entered into between the Company and the obligors (individuals or organizations responsible for payment to the Company), including property rights and amounts receivable by the Company in connection with void contracts or contracts terminated prior to maturity. Refer to Note V.4 to the financial statements for details.

b. Credit Facility Agreement No. KHO.DN.6572.170425 dated 23 April 2025:

- Credit limit: VND 15,000,000,000;
- Availability period: 12 months from the signing date of the agreement;
- Loan term: each drawdown note shall not exceed the validity period of the credit agreement;
- Interest rate: determined for each drawdown;
- Purpose: supplement working capital for production and business operations;
- Collateral:
  - + All property rights comprising rights to claim debts, receivables, compensation claims, insurance proceeds and all other rights measurable in monetary value; monetary assets (including debt claims, receivables, compensation proceeds, insurance proceeds and other monetary amounts); and other movable assets with monetary value arising from future export documents under post-shipment payment arrangements entered into between the Company and the obligors, including property rights and amounts receivable by the Company in connection with void contracts or contracts terminated prior to maturity. Refer to Note V.4 to the financial statements for details.
- + Real estate. Refer to Note V.22.b to the financial statements for details.

c. Credit Agreement No. KHO.DN.6269.200825 dated 21 August 2025

- Loan amount: VND 50,000,000,000;
- Purpose: supplement working capital;
- Interest rate: as agreed for each drawdown;
- Loan term: 6 months;

- Collateral: pledge of a time deposit with a value of VND 50,000,000,000 (refer to Note V.3).

d. Credit Agreement No. KHO.DN.1438.150925 dated 19 September 2025.

- Loan amount: VND 180,000,000,000;
- Purpose: supplement working capital;
- Interest rate: as agreed for each drawdown;
- Loan term: 9 months;
- Collateral:
  - + Pledge of a time deposit with a value of VND 150,000,000,000 (refer to Note V.3);
  - + Pledge of a time deposit with a value of VND 26,000,000,000 (refer to Note V.3).

e. Credit Agreement No. KHO.DN.4031.251225 dated 26 December 2025 and its appendices

- Loan amount: VND 60,000,000,000;
- Purpose: supplement working capital;
- Interest rate: as agreed for each drawdown;
- Loan term: 6 months;
- Collateral: pledge of a time deposit with a value of VND 120,000,000,000 (refer to Note V.3).

<sup>(2)</sup> Credit Facility Agreement No. 01/2025PGDCC/HĐTD dated 26 September 2025

- Loan amount: VND 30,000,000,000;
- Purpose: supplement working capital;
- Interest rate: as agreed for each drawdown;
- Loan term: 12 months;
- Collateral: pledge of a time deposit with a value of VND 20,000,000,000 (refer to Note V.3).

**20b. Long-term Borrowings and Finance Lease Liabilities**

|                                                                                                      | Closing balance        |                        | Opening balance        |                        |
|------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                                                      | Carrying amount        | Amount repayable       | Carrying amount        | Amount repayable       |
| <i>Long-term borrowings and finance lease liabilities due to related parties</i>                     |                        | -                      |                        | -                      |
| <i>Long-term borrowings and finance lease liabilities due to other organizations and individuals</i> | 592.680.696.595        | 592.680.696.596        | 524.443.793.040        | 524.443.793.040        |
| Orient Commercial Joint Stock Bank <sup>(1)</sup>                                                    | 483.554.043.040        | 483.554.043.040        | 483.554.043.040        | 483.554.043.040        |
| Asia Commercial Joint Stock Bank <sup>(2)</sup>                                                      | 36.800.750.000         | 36.800.750.000         | 40.889.750.000         | 40.889.750.000         |
| Vietnam Joint Stock Commercial Bank for Industry and Trade                                           | 70.281.403.555         | 70.281.403.555         |                        |                        |
| <b>Total</b>                                                                                         | <b>590.636.196.595</b> | <b>590.636.196.595</b> | <b>524.443.793.040</b> | <b>524.443.793.040</b> |

<sup>(1)</sup> This borrowing is under Credit Agreement No. 00009/2019/HĐTD-OCB-DN dated 8 August 2019 and Credit Agreement No. 00010/2019/HĐTD-OCB-DN dated 8 August 2019, with a loan tenor of 144 months and interest rates determined for each drawdown.

The outstanding loan balance as at 31 December 2025 amounted to VND 576,769,748,040, of which VND 93,215,705,000, representing the current portion due in 2026, is presented in Note V.11b.

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The loan was obtained to finance the investment and construction of the **Thuan Nam Duc Long Solar Power Plant (Thuan Nam 19)** (the "Project").

The loan is secured by:

- The Project's tangible fixed assets with a carrying amount of **VND 603,245,725,324** (refer to Note V.5); and
- Land Use Right Certificate No. **364963** covering an area of **560,087.2 m<sup>2</sup>**, Land Use Right Certificate No. **159262** covering an area of **15,828.6 m<sup>2</sup>**, together with the remaining land clearance and compensation value of **VND 23,694,535,064** (refer to Note V.7).

<sup>(2)</sup> This borrowing is under **Credit Facility Agreement No. KHO.DN.2454.270624** dated **5 December 2024**, with the following principal terms:

- Credit limit: **VND 50,000,000,000**;
- Loan tenor: **77 months** from the date of the first disbursement;
- Interest rate: determined for each drawdown;
- Purpose: to finance eligible and lawful expenditures for the acquisition of land use rights and assets attached to land at **Lot I3-6, N2 Street, Saigon Hi-Tech Park**, and the investment in machinery and equipment for television manufacturing;
- Collateral: the loan is guaranteed by a third party and secured by:
  - + Real estate owned by the Company (refer to Note V.11 to the financial statements); and
  - + Real estate located at **97/2 Nguyen Huu Canh, Ho Chi Minh City** (refer to Note V.12).

<sup>(3)</sup> This borrowing is from **Vietnam Joint Stock Commercial Bank for Industry and Trade – Gia Lai Branch** under **Credit Agreement No. 45/HĐTD** dated **26 February 2011**, with the following principal terms:

- Credit limit: **VND 997,000,000,000**;
- Loan tenor: **13.5 years** from the date of the first drawdown;
- Purpose: to finance the investment project for the **upgrading and expansion of National Highway 14, Km817–Km887 section**, under the **Build-Operate-Transfer (BOT)** model;
- Interest rate: subject to periodic adjustment;
- Collateral: property rights arising from **BOT Contract No. 01/HĐBOT** dated **1 September 2010** between the Company and the **Dak Nong Provincial People's Committee**.

## 21. Equity

### 21a. Statement of Changes in Equity

| Particulars                                          | Share capital     | Share premium | Foreign exchange differences | Development investment fund | Retained earnings | Non-controlling interests (*) | Total             |
|------------------------------------------------------|-------------------|---------------|------------------------------|-----------------------------|-------------------|-------------------------------|-------------------|
| <i>For the financial year ended 31 December 2025</i> |                   |               |                              |                             |                   |                               |                   |
| Balance at 1 January 2025                            | 1,062,360,940,000 | 1,049,485,820 | 8,690,981,673                | 663,498,805                 | 164,151,385,588   | 134,440,151,687               | 1,371,356,443,573 |
| Increase during the year                             | 106,226,370,000   | -             | 4,256,256,696                | -                           | 4,054,280,673     | 41,114,707,413                | 155,651,614,782   |
| - Profit for the year                                | -                 | -             | -                            | -                           | 4,054,280,673     | 41,015,846,237                | 45,070,126,910    |
| - Share dividend issued                              | 106,226,370,000   |               |                              |                             |                   |                               | 106,226,370,000   |

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|-------------------------------------------------------|--------------------------|----------------------|-----------------------|--------------------|------------------------|------------------------|--------------------------|
| - Foreign exchange translation differences            |                          |                      | 4.256.256.696         |                    |                        | 98.861.176             | 4.355.117.872            |
| <b>Decrease during the year</b>                       | -                        | (364.800.000)        | -                     | -                  | (112.964.382.766)      | (64.101.209.726)       | (177.430.392.492)        |
| - Cash dividends                                      |                          |                      |                       |                    |                        | (64.000.000.000)       | (64.000.000.000)         |
| - Share dividend issued                               |                          |                      |                       |                    | (106.226.370.000)      |                        | (106.226.370.000)        |
| - Other decreases                                     |                          | (364.800.000)        |                       |                    | (6.738.012.766)        | (101.209.726)          | (7.204.022.492)          |
| <b>Balance at 31 December 2025</b>                    | <b>1.168.587.310.000</b> | <b>684.685.820</b>   | <b>12.947.238.369</b> | <b>663.498.805</b> | <b>55.241.283.495</b>  | <b>111.453.649.374</b> | <b>1.349.577.665.863</b> |
| <b>For the six-month period ended 30 June 2026</b>    |                          |                      |                       |                    |                        |                        |                          |
| <b>Balance at 1 January 2026</b>                      | <b>1.168.587.310.000</b> | <b>684.685.820</b>   | <b>12.947.238.369</b> | <b>663.498.805</b> | <b>55.241.283.495</b>  | <b>111.453.649.374</b> | <b>1.349.577.665.863</b> |
| <b>Increase during the period</b>                     | <b>637.416.560.000</b>   | <b>-</b>             | <b>6.010.469.021</b>  | <b>-</b>           | <b>71.611.131.430</b>  | <b>27.260.949.722</b>  | <b>742.095.616.173</b>   |
| - Profit for the period                               | -                        | -                    | -                     | -                  | 71.611.131.430         | 25.421.554.140         | 97.032.685.570           |
| - Increase arising from consolidation of a subsidiary | -                        | -                    | -                     | -                  | -                      | 1.839.395.582          | 1.839.395.582            |
| - Share dividend issued                               | -                        | -                    | -                     | -                  | -                      | -                      | -                        |
| Share issuance (*)                                    | 637.416.560.000          |                      |                       |                    |                        |                        | 637.416.560.000          |
| - Foreign exchange translation differences            | -                        |                      | 6.010.469.021         | -                  | -                      | -                      | 6.010.469.021            |
| <b>Decrease during the period</b>                     | <b>-</b>                 | <b>(203.494.000)</b> | <b>-</b>              | <b>-</b>           | <b>-</b>               | <b>-</b>               | <b>(203.494.000)</b>     |
| - Dividends declared                                  | -                        | -                    | -                     | -                  | -                      | -                      | -                        |
| - Other decreases                                     |                          | (203.494.000)        |                       |                    |                        | -                      | (203.494.000)            |
| <b>Balance at 30 June 2026</b>                        | <b>1.806.003.870.000</b> | <b>481.191.820</b>   | <b>18.957.707.390</b> | <b>663.498.805</b> | <b>126.852.414.925</b> | <b>138.714.599.096</b> | <b>2.091.673.282.036</b> |

**21b. Transactions with Owners and Distribution of Profits**

|                              | <u>Current period</u> | <u>Prior year</u> |
|------------------------------|-----------------------|-------------------|
| - Share capital              |                       |                   |
| + Opening balance            | 1.168.587.310.000     | 1.062.360.940.000 |
| + Increase during the period | 637.416.560.000       | 106.226.370.000   |
| + Decrease during the period | -                     | -                 |
| + Closing balance            | 1.806.003.870.000     | 1.168.587.310.000 |

**21c. Share Capital**

|                                            | <u>Closing balance</u> | <u>Opening balance</u> |
|--------------------------------------------|------------------------|------------------------|
| Number of shares authorized for issuance   | 180.600.387            | 116.858.731            |
| Number of shares issued and fully paid     | 180.600.387            | 116.858.731            |
| - Ordinary shares                          | 180.600.387            | 116.858.731            |
| - Preference shares (classified as equity) | -                      | -                      |
| Treasury shares                            | -                      | -                      |
| - Ordinary shares                          | -                      | -                      |
| - Preference shares                        | -                      | -                      |

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|                              | <b>Closing balance</b> | <b>Opening balance</b> |
|------------------------------|------------------------|------------------------|
| Number of shares outstanding | 180.600.387            | 116.858.731            |
| - Ordinary shares            | 180.600.387            | 116.858.731            |
| - Preference shares          | -                      | -                      |

**Par value of shares outstanding: VND 10,000 per share.****VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UNIT: VND)****1. Revenue from Sales of Goods and Rendering of Services***Gross revenue*

| Details                                       | <b>Q2-2026</b>         | <b>Q2-2025</b>         |
|-----------------------------------------------|------------------------|------------------------|
| - Revenue from sales of electronic components | 64.117.441.987         | 163.896.629.128        |
| - Wharf and warehouse services revenue        | 5.354.978.887          | 3.984.245.758          |
| - Revenue from solar power sales              | 52.941.157.484         | 51.362.654.159         |
| - Revenue from sales of household appliances  | 18.776.267.536         | 50.640.271.669         |
| - Toll road service revenue                   | 95.897.115.068         | -                      |
| - Transportation and other revenue            | -                      | 560.682.643            |
| <b>Total</b>                                  | <b>237.086.960.962</b> | <b>270.444.483.357</b> |

*Revenue from related parties*

| Details                                            | <b>Q2-2026</b> | <b>Q2-2025</b> |
|----------------------------------------------------|----------------|----------------|
| - <i>Transportation services revenue</i>           |                |                |
| Duc Long Gia Lai Group Joint Stock Company ("DLG") | 13.636.364     | 13.636.364     |

**2. Cost of Sales**

| Details                              | <b>Q2-2026</b>         | <b>Q2-2025</b>         |
|--------------------------------------|------------------------|------------------------|
| - Cost of electronic components sold | 58.168.166.691         | 156.376.122.124        |
| - Wharf and warehouse services       | 2.178.178.938          | 1.033.024.473          |
| - Cost of solar power sales          | 14.051.700.704         | 15.415.181.614         |
| - Cost of household appliances sold  | 6.294.289.380          | 26.946.648.087         |
| - Cost of toll road services         | 53.285.527.573         | -                      |
| - Transportation and other costs     | -                      | 749.696.417            |
| <b>Total</b>                         | <b>133.977.863.286</b> | <b>200.520.672.715</b> |

**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 Consolidated Financial Statements***For the financial period ended 30 June 2026***3. Finance Income**

| Details                                   | Q2-2026               | Q2-2025               |
|-------------------------------------------|-----------------------|-----------------------|
| - Interest income from deposits and loans | 21.221.250.131        | -                     |
| - Dividend income                         |                       | 4.350.000.000         |
| - Reversal of provision                   |                       | 13.500.000.000        |
| - Other finance income                    | -                     | (107.517.632)         |
| <b>Total</b>                              | <b>21.221.250.131</b> | <b>17.742.482.368</b> |

**4. Finance Costs**

| Details                                                     | Q2-2026               | Q2-2025               |
|-------------------------------------------------------------|-----------------------|-----------------------|
| - Interest expense                                          | 22.745.462.943        | 24.839.637.344        |
| - Reversal/(additional provision) for financial investments | -                     | -                     |
| - Other finance costs                                       | 1.096.049.480         | (2.735.334.942)       |
| <b>Total</b>                                                | <b>23.841.512.423</b> | <b>22.104.302.402</b> |

**5. Selling Expenses**

| Details                       | Q2-2026              | Q2-2025              |
|-------------------------------|----------------------|----------------------|
| - Personnel expenses          | 76.290.277           | 120.892.307          |
| - Outsourced service expenses | 407.256.286          | 1.200.798.254        |
| - Other expenses              | 959.549.838          | 19.917.600           |
| <b>Total</b>                  | <b>1.443.096.401</b> | <b>1.341.608.161</b> |

**6. General and Administrative Expenses**

| Details:                                               | Q2-2026               | Q2-2025               |
|--------------------------------------------------------|-----------------------|-----------------------|
| - Administrative staff costs                           | 17.609.224.467        | 21.852.041.256        |
| - Depreciation of fixed assets                         | 4.082.208.704         | 4.075.363.995         |
| - Provision/(reversal of provision) for doubtful debts | -                     | -                     |
| - Amortization of goodwill                             | 9.895.674.608         | 11.322.852.108        |
| - Outsourced service expenses                          | 10.424.690.607        | 4.860.707.118         |
| - Other expenses                                       | 1.760.816.321         | 2.211.052.196         |
| <b>Total</b>                                           | <b>43.772.614.707</b> | <b>44.322.016.673</b> |

**7. Basic Earnings per Share**

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|                                                                                                 | <b>Q2-2026</b> | <b>Q2-2025</b> |
|-------------------------------------------------------------------------------------------------|----------------|----------------|
| Profit attributable to equity holders of the Parent Company                                     | 36.038.698.477 | 957.845.360    |
| Adjustments to accounting profit for determining earnings attributable to ordinary shareholders | -              | -              |
| - <i>Appropriation to bonus and welfare fund</i>                                                | -              | -              |
| Profit used to calculate basic earnings per share                                               | 36.038.698.477 | 957.845.360    |
| Weighted average number of ordinary shares outstanding (shares)                                 | 180.600.387    | 106.236.094    |
| <b>Basic earnings per share (VND/share)</b>                                                     | <b>200</b>     | <b>9</b>       |

**8. Diluted Earnings per Share**

|                                                                                                 | <b>Q2-2026</b> | <b>Q2-2025</b> |
|-------------------------------------------------------------------------------------------------|----------------|----------------|
| Profit attributable to equity holders of the Parent Company                                     | 36.038.698.477 | 957.845.360    |
| Adjustments to accounting profit for determining earnings attributable to ordinary shareholders | -              | -              |
| - <i>Appropriation to bonus and welfare fund</i>                                                | -              | -              |
| Profit used to calculate diluted earnings per share                                             | 36.038.698.477 | 957.845.360    |
| Weighted average number of ordinary shares outstanding (shares)                                 | 180.600.387    | 106.236.094    |
| Ordinary shares issued after the reporting date <sup>(*)</sup>                                  | -              | -              |
| <b>Diluted earnings per share (VND/share)</b>                                                   | <b>200</b>     | <b>9</b>       |

**9. Operating Expenses by Nature**

| <b>Details</b>                  | <b>Q2-2026</b>         | <b>Q2-2025</b>         |
|---------------------------------|------------------------|------------------------|
| - Raw materials and consumables | 63.734.636.692         | 166.101.175.633        |
| - Employee benefit expenses     | 31.150.641.799         | 20.539.552.473         |
| - Depreciation of fixed assets  | 40.430.574.767         | 18.922.651.230         |
| - Amortization of goodwill      | 9.895.674.972          | 11.322.852.108         |
| - Purchased services            | 24.294.288.156         | 18.922.651.230         |
| - Other cash operating expenses | 9.687.758.008          | 10.375.414.875         |
| <b>Total</b>                    | <b>179.193.574.394</b> | <b>246.184.297.549</b> |

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

The Group had **no contingent liabilities** outstanding as of the date of issuance of these financial statements.

**2. Related Party Transactions and Balances**

**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 Consolidated Financial Statements***For the financial period ended 30 June 2026***2a. Transactions and Balances with Key Management Personnel and Their Related Parties*****Compensation of Key Management Personnel***

| <b>Name</b>              | <b>Position</b>         | <b>Q2-2026</b>     | <b>Q2-2025</b>     |
|--------------------------|-------------------------|--------------------|--------------------|
| - Mr. Nguyen Dinh Trac   | General Director        | 45.000.000         | 45.000.000         |
| - Mr. Pham Tien Dung     | Deputy General Director | 33.570.000         | 33.570.000         |
| - Ms. Ha Thi Phuong Oanh | Chief Accountant        | 42.000.000         | 30.000.000         |
| <b>Total</b>             |                         | <b>120.570.000</b> | <b>120.570.000</b> |

During the period, no salaries or remuneration were paid by the Company to members of the Board of Directors or the Supervisory Board.

**2b. Transactions and Balances with Other Related Parties*****Other related parties of the Group***

| <b>Related party</b>                               | <b>Relationship</b>                                 |
|----------------------------------------------------|-----------------------------------------------------|
| Duc Long Gia Lai Group Joint Stock Company ("DLG") | Under common significant shareholder (Mr. Bui Phap) |

***Transactions with other related parties***

| <b>Related party</b>                       | <b>Nature of transaction</b> | <b>Q2-2026</b> | <b>Q2-2025</b> |
|--------------------------------------------|------------------------------|----------------|----------------|
| Duc Long Gia Lai Group Joint Stock Company | Kiosk rental expense         | 264.000.000    | 264.000.000    |
|                                            | Roof rental expense          | 60.000.000     | 60.000.000     |
|                                            | Vehicle rental income        | 13.636.364     | 13.636.364     |

***Closing balances with related parties***

Refer to Notes V.4, V.5, V.6, V.7, V.16 and V.19 to the consolidated financial statements.

**3. Assets Pledged as Security*****Assets Pledged to Secure Obligations of Other Entities***

The Group has pledged its assets, comprising the **Duc Long Gia Lai Bus Station Expansion Project** located on **Ly Nam De Street, Tra Ba Ward, Gia Lai Province** (refer to Note V.11), as security for the settlement of bonds issued on **31 December 2014** by a third party, **Duc Long Gia Lai Group Joint Stock Company**, which is under the same significant shareholder. This guarantee arrangement was approved by the Company's Board of Directors under **Minutes No. 08/BB-HĐQT dated 5 December 2014**.

***Third-party Security Provided for the Group***

The Group's borrowings are guaranteed by third parties, namely **Mr. Ho Hai Dang, Mr. Bui Phap and Ms. Nguyen Thi Huong**, who have pledged their personal assets as collateral for the Group's loans (refer to Note V.22).

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

| <b>Current period</b> | <b>Net revenue from sales of goods and rendering</b> | <b>Cost of goods sold</b> | <b>Gross profit from sales of goods and rendering</b> |
|-----------------------|------------------------------------------------------|---------------------------|-------------------------------------------------------|
|-----------------------|------------------------------------------------------|---------------------------|-------------------------------------------------------|

**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 Consolidated Financial Statements***For the financial period ended 30 June 2026*

|                                | <b>of services</b>     |                        | <b>of services</b>     |
|--------------------------------|------------------------|------------------------|------------------------|
| Sales of electronic components | 64.117.441.987         | 58.168.166.691         | 5.949.275.296          |
| Wharf and warehouse services   | 5.354.978.887          | 2.178.178.938          | 3.176.799.949          |
| Solar power                    | 52.941.157.484         | 14.051.700.704         | 38.889.456.780         |
| Sales of household appliances  | 18.776.262.986         | 6.294.289.380          | 12.481.973.606         |
| Toll road services             | 95.897.115.068         | 53.285.527.573         | 42.611.587.495         |
| <b>Total</b>                   | <b>237.086.956.412</b> | <b>133.977.863.286</b> | <b>103.109.093.126</b> |

| <i>Prior period</i>               | <b>Net revenue from sales of goods and rendering of services</b> | <b>Cost of goods sold</b> | <b>Gross profit from sales of goods and rendering of services</b> |
|-----------------------------------|------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------|
| Sales of electronic components    | 163.896.629.128                                                  | 156.376.122.124           | 7.520.507.004                                                     |
| Wharf and warehouse services      | 3.984.245.758                                                    | 1.033.024.473             | 2.951.221.285                                                     |
| Solar power                       | 51.362.654.159                                                   | 15.415.181.614            | 35.947.472.545                                                    |
| Sales of household appliances     | 50.640.271.669                                                   | 26.946.648.087            | 23.693.623.582                                                    |
| Transportation and other services | 560.682.643                                                      | 749.696.417               | (189.013.774)                                                     |
| <b>Total</b>                      | <b>270.444.483.357</b>                                           | <b>200.520.672.715</b>    | <b>69.923.810.642</b>                                             |

**Geographical Segment Reporting**

The Group's operations are conducted within and outside the territory of Vietnam.

| <i>Current period</i> | <b>Net revenue from sales of goods and rendering of services</b> | <b>Cost of goods sold</b> | <b>Gross profit from sales of goods and rendering of services</b> |
|-----------------------|------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------|
| Within Vietnam        | 218.310.693.426                                                  | 127.683.573.906           | 90.627.119.520                                                    |
| Outside Vietnam       | 18.776.262.986                                                   | 6.294.289.380             | 12.481.973.606                                                    |
| <b>Total</b>          | <b>237.086.956.412</b>                                           | <b>133.977.863.286</b>    | <b>103.109.093.126</b>                                            |

**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 Consolidated Financial Statements***For the financial period ended 30 June 2026*

| <i>Prior period</i> | <b>Net revenue from sales of goods and rendering of services</b> | <b>Cost of goods sold</b> | <b>Gross profit from sales of goods and rendering of services</b> |
|---------------------|------------------------------------------------------------------|---------------------------|-------------------------------------------------------------------|
| Within Vietnam      | 219.804.211.688                                                  | 173.574.024.628           | 46.230.187.060                                                    |
| Outside Vietnam     | 50.640.271.669                                                   | 26.946.648.087            | 23.693.623.582                                                    |
| <b>Total</b>        | <b>270.444.483.357</b>                                           | <b>200.520.672.715</b>    | <b>69.923.810.642</b>                                             |

**5. Going Concern Assumption**

At the date of preparation of the consolidated financial statements, there are no factors indicating that may affect the Company's ability to continue as a going concern. Therefore, the consolidated financial statements for the six-month period ended **30 June 2026** have been prepared on the assumption that the Company will continue its business operations on a going concern basis.

**6. Comparative Figures**

The comparative figures are those presented in the consolidated financial statements for the financial year ended **31 December 2025**, which were audited by **Viet Values Auditing and Consulting Company Limited**. For the **Consolidated Statement of Profit or Loss** and the **Consolidated Statement of Cash Flows**, the comparative figures are those for the six-month period ended **30 June 2025**.

*Ho Chi Minh City, Date 29 month 7 year 2026*

**Prepared by / Chief Accountant**

**HA THI PHUONG OANH****General Director****NGUYEN DINH TRAC**