Sample number 02

LICOGI 13 JOINT STOCK COMPANY

No.: 388/2026/LICOGI13-TCKT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness
-------o0o------

Ha Noi, July 30th, 2026

REGULAR DISCLOSURE OF INFORMATION ON FINANCIAL STATEMENT

To: Hanoi Stock Exchange.

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

1. Company name: LICOGI 13 Joint Stock Company

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

2. Content of published information:

- Financial statements for the quarter 2 of 2026:

☐ Separate financial statements (Listed company has no subsidiaries and superior accounting units have subordinate units);

☑ Consolidated financial statements (Listed company with subsidiaries);

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

- Cases subject to explanation of reasons:

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

☐ Yes ☑ No

Written explanation in case of Yes:

☐ Yes ☐ No

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

☐ Yes ☑ No

Written explanation in case of Yes:

☐ Yes ☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Written explanation in case of Yes:

☑ Yes ☐ No

+ Profit after tax in the reporting period is lost, changing from profit in the same period last year to loss in this period or vice versa:

☑ Yes ☐ No

Written explanation in case of Yes:

☑ Yes ☐ No

This information was published on the company's website on date: 30th July, 2026 at the link: https://licogi13.com.vn/vi/bao-cao-tai-chinh.html

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

In case a listed company has a transaction, it is required to fully report the following contents: No

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

We hereby commit that the information published above is true and take full responsibility before the law for the content of the published information.

Attached documents:

- Financial statements consolidated for quarter 2 of 2026;

- Explanation of fluctuations in profit after corporate income tax in the quarter 2 of 2026 compared to the same period last year.

AUTHORIZED INFORMATION DISCLOSURE OFFICER

CÔNG TY CỔ PHẦN LICOGI 13

Digitally signed by CÔNG TY CỔ PHẦN LICOGI 13
DN: C=VN, S=HÀ NỘI, L=Phường Thanh Xuân, CN=CÔNG TY CỔ PHẦN LICOGI 13, OID.0.9.2342.19200300.100.1.1=MST:0100106426
Reason: I am the author of this document
Location: your signing location here
Date: 2026.07.30 15:07:27+07'00'
Foxit PhantomPDF Version: 10.1.1

Tran Thi Van Anh

LICOGI 13 JOINT STOCK COMPANY
Head Office: LICOGI 13 Building – Khuat Duy Tien Street –
Thanh Xuan Ward – Hanoi City.
Tel : (84)04.35530194 Fax: (84)04.8544107

CONSOLIDATED FINANCIAL STATEMENTS QUARTER 2 OF 2026

JULY 2026

CONSOLIDATED OF FINANCIAL STATEMENTS
The second quarter of 2026

Unit: VND

ASSETS	CODE	NOTE	30/06/2026	01/01/2026
A - Current Assets	**100**		**5.332.449.777.040**	**4.749.807.687.975**
(100 = 110 + 120 + 130 + 140 + 150)			-	
I. Cash and cash equivalents	**110**	**V.01**	**201.175.136.190**	**81.183.589.740**
1. Cash	111		77.225.136.190	77.633.589.740
2. Cash equivalents	112		123.950.000.000	3.550.000.000
II. Short-term financial investments	**120**		**219.300.996.025**	**197.089.496.025**
3. Short term Held-to-maturity investment	123		219.300.996.025	197.089.496.025
III. Short-term receivables	**130**		**3.729.295.846.007**	**3.435.751.016.801**
1. Trade receivables	131	V.03	1.721.591.026.809	1.613.333.917.122
2. Advances to suppliers	132	VII.02	1.231.073.111.405	1.170.084.605.835
5. Other short-term receivables	135	V.04	816.552.745.107	692.253.531.158
6. Provision for doubtful short-term receivables	136		(39.921.037.314)	(39.921.037.314)
IV. Inventories	**140**	**V.05**	**1.127.639.605.126**	**977.772.005.100**
1. Inventories	141		1.127.639.605.126	977.772.005.100
V. Short-term biological assets (150=151+152+153)	**150**		-	-
VI. Other current assets (160 = 161+162+163+164+165)	**160**		**55.038.193.692**	**58.011.580.309**
1. Short-term prepaid expenses	161	V.10a	2.164.780.786	2.551.477.048
2. Deductible VAT	162		52.847.230.840	55.404.449.779
3. Tax and other receivables from the State	163		26.182.066	55.653.482
B- NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	**200**		**3.145.306.801.799**	**2.938.158.962.203**
I. Long-term receivables	**210**		**238.089.258.639**	**378.593.643.528**
2. Long-term advances to suppliers	212		1.071.334.734	799.093.991
5. Other long-term receivables	215		237.017.923.905	377.794.549.537
II. Fixed assets	**220**		**1.000.974.872.347**	**1.004.197.616.151**
1. Tangible fixed assets	**221**	**V.06**	**850.206.719.770**	**871.802.759.968**
- Cost	*222*		1.011.377.871.086	*1.007.947.682.764*
-Accumulated depreciation (*)	*223*		(161.171.151.316)	*(136.144.922.796)*
2. Leased fixed assets	**224**	**V.07**	**149.089.586.337**	**130.716.289.943**
- Cost	*225*		209.546.649.008	*177.182.857.650*
-Accumulated depreciation (*)	*226*		(60.457.062.671)	*(46.466.567.707)*
3. Intangible fixed assets	**227**	**V.08**	**1.678.566.240**	**1.678.566.240**
- Cost	*228*		1.831.066.240	*1.831.066.240*
-Accumulated depreciation (*)	*229*		(152.500.000)	*(152.500.000)*
III. Long-term biological assets	**230**		-	
IV. Investment properties	**240**		**132.963.470.488**	**132.963.470.488**
- Cost	241		132.963.470.488	132.963.470.488
-Accumulated depreciation (*)	242		-	-
V. Long-term Work in progress	**250**		**1.050.388.265.370**	**793.806.436.908**
1.Long-term Construction in Progress for Production	251		60.252.346.470	62.758.997.953
2.Long-term construction in progress	252	V.09	990.135.918.900	731.047.438.955
VI. Long-term Financial Investments	**260**	**V.02**	**676.876.706.457**	**578.578.706.458**
1. Investments in subsidiaries	261		-	
2. Investment in Associates and Joint Ventures	262		570.750.543.397	462.460.427.138
3. Investing in other entities	263		106.705.000.000	89.697.116.260
4. Provision for impairment of long-term financial investments	264		(578.836.940)	(578.836.940)
5. Longterm held-to-maturity investment	265		-	27.000.000.000
VII. Other long-term assets	**270**		**46.014.228.498**	**50.019.088.670**
1. Long-term prepaid expenses	271	V.10b	8.398.491.788	8.223.825.659
5. Goodwill	279		37.615.736.710	41.795.263.011
TOTAL ASSETS (270=100+200)	**280**		**8.477.756.578.839**	**7.687.966.650.178**

Form No. B 01 - DN

CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026

(Continued)

Unit: VND

SOURCES OF CAPITAL	CODE	NOTE	30/06/2026	01/01/2026
C. LIABILITIES (300=310+330)	**300**		**7.167.404.560.443**	**6.353.610.653.871**
I. Current liabilities	**310**		**4.573.091.385.589**	**4.151.946.233.957**
1. Trade payables	311	VII.05	1.447.425.241.379	1.081.023.292.698
2. Advances from customers	312	VII.06	580.105.841.964	713.227.215.264
3. Dividends and profit payable	313		41.456.391.875	-
4. Taxes and amounts payable to the State	314	V.12	19.811.144.452	20.016.618.310
5. Payables to employees	315		33.515.831.154	24.274.201.484
6. Accrued expenses	316		260.644.683.613	213.942.672.008
9. Unearned revenue (short term)	319		1.345.302.456	1.392.108.505
10. Other short-term payables	320	V.13	198.297.001.357	211.538.071.370
11.Short-term borrowings and finance lease liabilities	321	V.11a	1.985.287.683.537	1.883.684.657.211
13. Bonus and welfare funds	323		5.202.263.802	2.847.397.107
II. Non-current liabilitie	**330**		**2.594.313.174.854**	**2.201.664.419.914**
1. Long-term trade payables	331		92.556.971.322	93.370.674.959
2.Advances from customers	332		363.098.892.559	376.290.163.291
7.Unearned revenue (long term)	337		73.721.218.400	-
8. Other long - term payables	338		783.288.013.914	643.512.255.100
9. Long-term borrowings and finance lease liabilities	339	V.11b	1.265.062.529.471	1.081.431.791.468
13.Long-term provisions	343		16.585.549.188	7.059.535.096
D. OWNER'S EQUITY (400=411a+411b+412+413+414+415+416+417+418+419+420a+420b)	**400**	**V.14**	**1.310.352.018.396**	**1.334.355.996.307**
1. Owner's invested capital	411		950.845.690.000	950.845.690.000
2. Share premium	412		308.550.000	308.550.000
5. Treasury shares	415		(12.034.773.335)	(12.034.773.335)
8. Development Investment Fund	418		22.820.908.231	20.753.448.441
9. Other equity funds	419		44.624.422	44.624.422
11. Retained earnings	420		11.785.570.196	28.713.184.882
- Undistributed post-tax profits accumulated to the end of the previous period	420a		21.596.113.048	5.987.065.539
- Undistributed post-tax profits for the current period	420b		(9.810.542.852)	22.726.119.343
- Non-controlling interests	429		336.581.448.882	345.725.271.897
Total sources of funds (440=300+400+429)	**440**		**8.477.756.578.839**	**7.687.966.650.178**

Ha Noi, July 2026

LICOGI 13 – JOINT STOCK COMPANY

Prepared	Chief Accountant	Board of Directors
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

ICOGI 13 – JOINT STOCK COMPANY
icogi 13 Building, Khuat Duy Tien Street, Thanh Xuan, Hanoi
el: 043 5 534 369 Fax: 042 8 544 107

Form No B 02 - DNHN

CONSOLIDATED INCOME STATEMENT

The second quarter of 2026

Unit: VND

ITEMS	CODE	NOTE	2nd Quarter		Accumulated	
			Current year	Previous year	Current year	Previous year
1. Sales revenue, provision of services	**01**	**VI.15**	**1.834.561.329.510**	**1.588.293.773.916**	**3.083.250.811.297**	**2.149.323.431.743**
2. Revenue reductions	02		-		-	-
3. Net sales revenue (10 = 01 - 02)	**10**		**1.834.561.329.510**	**1.588.293.773.916**	**3.083.250.811.297**	**2.149.323.431.743**
4. Cost of goods sold	11	VI.16	1.753.523.176.734	1.528.446.479.639	**2.953.739.456.466**	**2.058.003.711.790**
5. Gross profit from sales and service provision (20=10-11)	**20**		**81.038.152.776**	**59.847.294.277**	**129.511.354.831**	**91.319.719.953**
6. Gain or loss on sale and disposal of investment property	21		-		-	-
7. Financial revenue	22	VI.17	**5.459.140.456**	5.086.562.673	**5.688.957.012**	**4.767.640.481**
8. Financial expenses	23	VI.18	48.492.793.875	34.232.784.153	**80.840.384.801**	**49.456.263.562**
In which, interest payable:	24		48.492.793.875	13.469.072.403	**80.840.384.801**	**48.654.599.633**
9. Selling expnses	25		-	-	-	-
10. General and administrative expenses	26	VI.19	**22.374.543.366**	23.113.754.463	**38.484.215.841**	**37.474.650.552**
11. Profit from business activities [30 = 20 + (21-22)+24 - (25+26)]	**30**		**15.629.955.991**	**7.587.318.334**	**15.875.711.201**	**9.156.446.320**
12. Other income	31	VII.8	199.694.733	15.628.942	**765.609.818**	**191.818.184**
13. Other expense	32	VII.9	16.995.688.762	354.699.140	**18.674.139.493**	**1.003.163.820**
14. Other profits (40 = 31 - 32)	**40**		**(16.795.994.029)**	**(339.070.198)**	**(17.908.529.675)**	**(811.345.636)**
15. Total pre-tax accounting profit (50=30+40)	**50**		**(1.166.038.038)**	**7.248.248.136**	**(2.032.818.474)**	**8.345.100.684**

ITEMS	CODE	NOTE	2nd Quarter		Accumulated	
			Current year	Previous year	Current year	Previous year
16. Current income tax expense	51		2.024.429.256	2.151.221.108	4.443.189.061	2.960.578.384
17. Deferred income tax expense	52		-		-	-
18. Corporate income tax (60 = 50 -51 -52)	**60**		**(3.190.467.294)**	**5.097.027.028**	(6.476.007.535)	5.384.522.300
19. Profit after tax attributable to non-controlling interests	61		4.668.292.054	3.442.871.631	3.334.535.317	4.111.391.137
20. Profit after tax attributable to owners of the parent	**62**		**(7.858.759.348)**	**1.654.155.397**	(9.810.542.852)	1.273.131.163
(62 = 60 - 61)			-		-	-
21. Basic earnings per share	**70**	**VI.18**	**(83)**	**18**	(104)	13,51

Ha Noi, July 2026

LICOGI 13 – JOINT STOCK COMPANY

Board of Directors

Prepared	Chief Accountant	
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

Form No B03-DN

CONSOLIDATED CASH FLOW STATEMENTS

The second quarter of 2026

(Direct Method) (*)

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of this quarter (current year)	Accumulated from the beginning of the year to the end of this quarter (current year)
1	2	3	4	5
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Cash receipts from sale of goods and rendering of services	01		3.050.467.739.689	2.229.393.665.956
2. Cash payments to suppliers for goods and service	02		(3.269.024.592.849)	(2.637.096.896.348)
3. Cash payments to employees	03		(28.609.366.496)	(111.873.057.102)
4. Interest paid	04		(78.623.122.056)	(38.259.813.029)
5. Corporate income tax paid	05		(4.597.730.454)	(2.727.429.811)
6. Other cash receipts from operating activities.	06		1.272.684.752.584	653.492.718.330
7. Other cash payments for operating activities.	07		(835.137.011.416)	(349.582.831.327)
Net cash flows from operating activities.	**20**		**107.160.669.002**	**(256.653.643.331)**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for purchases and construction of fixed assets and other long-term assets	21		(26.669.611.729)	(41.193.221.186)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	10.000.000
3. Loans granted or purchases of debt instruments of other entities	23		(75.916.000.000)	(42.255.719.240)
4. Collections from loans granted or sale of debt instruments of other entities	24		80.704.500.000	41.593.746.880
5. Investments in other entities	25		(297.593.700.000)	(193.375.600.000)
6. Proceeds from investments in other entities	26		-	-
7. Interest, dividends, and profit received.	27		350.305.228	829.954.272
Net cash flows from investing activities.	**30**		**(319.124.506.501)**	**(234.390.839.274)**
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and capital contribution	31		174.796.150.000	332.754.000.000
3. Proceeds from borrowings	33		1.971.877.339.626	1.819.968.969.895
4. Repayment of borrowings	34		(1.802.211.028.196)	(1.652.572.852.412)
5. Repayment of financial lease liabilities	35		(12.507.077.481)	(6.067.622.208)
6. Dividends and profits paid to owners.	36		-	(17.081.000.000)
Net cash flows from financing activities.	**40**		**331.955.383.949**	**477.001.495.275**
Net cash flows for the period (20+30+40)	**50**		**119.991.546.450**	**(14.042.987.330)**
Cash and cash equivalents at the beginning of the period	60		**81.183.589.740**	**36.636.267.168**
Effects of changes in foreign exchange rates	**61**		-	-
Cash and cash equivalents at the end of the period (50+60+61)	**70**	**V.01**	**201.175.136.190**	**22.593.279.838**

Ha Noi, July 2026

LICOGI 13 – JOINT STOCK COMPANY
Board of Directors

Prepared	Chief Accountant
Nguyen Ngoc Nhat	Lai Thi Tho

M.S.D.N: 0100106423 C.T.C.P
CÔNG TY CỔ PHẦN LICOGI 13
P. THANH XUÂN - TP. HÀ NỘI

Pham Van Thang

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

I. CORPORATE INFORMATION.

1. Ownership Structure.

LICOGI 13 Joint Stock Company ("the Company") was formerly a state-owned enterprise, subsequently equitized under Decision No. 2088/QD-BXD dated December 29, 2004, issued by the Ministry of Construction, and operates under Enterprise Registration Certificate No. 0103008046 dated June 10, 2005, issued by the Hanoi Department of Planning and Investment. The Company has amended its registration certificate 27 times.

According to the 27th amended Enterprise Registration Certificate dated July 10, 2025, the Company's charter capital is VND 950,845,690,000.

On July 10, 2025, Licogi 13 Joint Stock Company made the 27th amendment to its business registration certificate as a result of a change in the position of the company's legal representative..

On April 22, 2010, the Company's shares were officially listed on the Hanoi Stock Exchange under the ticker symbol: **LIG**.

Par value per share: **VND 10,000**.

2. Business Fields.

The main business fields of company are: Construction works; installation of other construction systems; real estate trading; machinery and equipment trading; iron ore, other non-iron metal ores mining…

3. Business Activities.

- Mechanical construction: Ground leveling, foundations, and technical infrastructure for civil, industrial, public, irrigation, transportation works, urban areas, and industrial parks.
- Construction of housing, civil, industrial, and public buildings.
- Production and trading of construction materials: block bricks, concrete pipes.
- Industrial production: mechanical processing and manufacturing of construction products; formwork, scaffolding, industrial buildings, spare parts; machinery and equipment installation and maintenance services.
- Services: equipment rental, supply of technical materials, surveying services, construction material testing, foundation surveying, investment consultancy.
- Import and export of materials, equipment, technology, and construction materials.
- Investment and business development of housing, new urban areas, industrial park infrastructure, and medium and small hydropower projects.
- Stone and sand mining.
- Real estate trading.

4. List of Subsidiaries Consolidated

Total subsidiaries: 6

Number of consolidated subsidiaries: 6

Number of non-consolidated subsidiaries:

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

(continue)

1. LICOGI 13FC Joint Stock Company	- Address: 1st floor, unit B, Licogi 13 building, Khuat Duy Tien street, Thanh Xuan ward, Hanoi - Benefit rate of parent company: 51% - Parent Company's voting rights: 51%
2. Song Nhiem 3 Joint Stock Company	- Address: Niem Son Commune, Tuyen Quang Province - Benefit rate of parent company: 98.67% - Parent Company's voting rights: 98.67%
3. ADT Son La Energy Joint Stock Company	- Address: No. 95, Dien Bien Street, Group 8, To Hieu Ward, Son La Province, Vietnam - Benefit rate of parent company: 96% - Parent Company's voting rights: 96%
4. Global Petroleum Energy Joint Stock Company	- Address: No. 66, Nguyen Trai Street, Group 9, To Hieu Ward, Son La Province - Benefit rate of parent company: 88.59% - Parent Company's voting rights: 88.59%
5. LIG-Huong Hoa 2 Joint Stock Company	- Address: No. 37, Ly Thuong Kiet street, Nam Dong Ha Ward, Quang Tri Province - Benefit rate of parent company: 99.4% - Parent Company's voting rights:99.4%
6. Quan Ngang 3 Industrial Park Investment Joint Stock Company	- Address: Ha Thanh Hamlet, Gio Linh Commune, Quang Tri Province - Benefit rate of parent company: 52.00% - Parent Company's voting rights: 52.00%

5. Investing in long-term finance in companies.

1. LICOGI13 Renewable Energy Joint Stock Company	- Address: 1st floor, unit B, Licogi 13 building, Khuat Duy Tien street, Thanh Xuan ward, Hanoi
2. Licogi 13 Technology Investment Joint Stock Company	- Address: 1st floor, unit A, Licogi 13 building, 164 Khuat Duy Tien street, Thanh Xuan ward, Hanoi
3. VRG Ngoc Linh Hydropower Joint Stock Company	- Address: Đăk Tung Hamlet, Đăk Glei Town, Đăk Pék Commune, Quảng Ngãi Province

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

(continue)

4. COSEVCO Material Production and Construction Joint Stock Company	
5. LICOGI13- Thuan Phuoc Two-Member Limited Company	- Address: No. 1224 Hung Vuong Street, HH1 and HH2 Resettlement Area, North Quy Nhon Ward, Gia Lai Province
6. Mien Dong Wood Industry Joint Stock Company	
7. Sai Gon Thanh Dat Agriculture Investment Joint Stock Company	- Address: 21 Tran Phu, Hai Chau Ward, Da Nang City
8. Licogi 13 - Infrastructure and Construction Investment Joint Stock Company	- Address: No. 96, West Belt Road, Caric Residential Area, Quarter 8, An Khanh Ward, Ho Chi Minh City.
9. Sai Gon Thuan Phuoc Green real estate Joint Stock Company	- Address: No. 02 Nguyen Thi Minh Khai, Hai Chau Ward, Da Nang City
10. Licogi 13 Construction Material Joint Stock Company	- Address: 1st floor, unit A, Licogi 13 building, Khuat Duy Tien street, Ward. Thanh Xuan, Hanoi
11. LICOGI13 Hoa Lu Joint Stock Company	- Address: No. 21, Alley 36, Kim Dong Street, Hoa Lu Ward, Ninh Binh Province
12. Licogi 13 Invest Joint Stock Company	- Address: 4th Floor, LICOGI 13 Building, 164 Khuat Duy Tien Street, Thanh Xuan Ward, Hanoi, Vietnam

II. Accounting period and currency used in accounting.

1. Accounting period

The Company's accounting period begins on January 1 and ends on December 31 each year.

2. Currency used in accounting

Currency used in accounting records is Vietnam Dong (VND). Accounting according to the principle of historical cost in accordance with the provisions of Vietnam Accounting Law No. 88/2015/QH13 dated November 20, 2017 and Vietnam Accounting Standard No. 01 - General Standards.

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

(continue)

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES.

1. Applicable Accounting Regimes

The Company applies the Vietnamese Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, and Circular No. 43 dated April 20, 2026, which amends and supplements a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

2. Declaration of compliance with Accounting standards and regimes

Consolidated financial statements are made and presented in accordance with Vietnamese Accounting Standards and the current Vietnamese Accounting Regime.

3. Applicable accounting form

The company applies general journal recording, using GREENSOFT accounting software.

IV. APPLICABLE ACCOUNTING POLICIES.

1. Basis for preparing consolidated financial statements.

Investments in Subsidiaries

Subsidiaries are entities controlled by the Company. Control is deemed to exist when the Company holds more than 50% of the voting rights or has the power to directly govern the financial and operating policies of an entity to obtain economic benefits from its activities. In assessing control, the existence and effect of potential voting rights that are currently exercisable or convertible are considered.

The financial statements of subsidiaries are consolidated into the Company's consolidated financial statements from the date that control commences until the date that control ceases.

The consolidated financial statements of LICOGI 13 Joint Stock Company are prepared by consolidating the financial statements of subsidiaries over which the Company has a controlling interest as at December 31, 2024. All intra-group transactions, balances, income, and expenses between the Company and its subsidiaries, and between subsidiaries, are eliminated in full on consolidation.

Minority interests in the net assets of consolidated subsidiaries are separately presented under equity in the consolidated balance sheet, distinguished from the Company's shareholders' equity. Minority interests include:

- The minority shareholders' proportion of net assets at the date of initial business combination.
- Their share of subsequent movements in equity since the date of the business combination.

In the consolidated income statement, the portion of profit or loss attributable to minority interests is separately presented as "Profit after tax attributable to minority shareholders."

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

(continue)

Investment in Associated Companies

The results, assets, and liabilities of associates are incorporated in the consolidated financial statements using the equity method. Investments in associates are initially recognized at cost and adjusted thereafter for the post-acquisition changes in the investor's share of the investee's net assets.

Losses of an associate in excess of the Company's interest in that associate are not recognized unless the Company has incurred legal or constructive obligations on behalf of the associate.

Where a group entity transacts with an associate, profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

2. Principles for determining cash and cash equivalents.

Cash is a comprehensive indicator reflecting the total amount of money available to the enterprise at the reporting date, including cash on hand, demand deposits at banks, and cash in transit. It is recorded and reported in Vietnamese dong (VND), in accordance with the provisions of the Accounting Law No. 88/2015/QH13 dated November 20, 2015

3. Principles for recognizing inventory.

Inventories are stated at **historical cost**.

Cost of inventories includes:

- Purchase costs,
- Processing costs, and
- Other costs incurred to bring the inventories to their present location and condition.

Inventory valuation method: Specific identification method.

Construction work-in-progress is determined based on end-of-period work-in-progress inventory records.

Inventory accounting method: Perpetual inventory system.

4. Principles of recognition and methods of depreciation for fixed assets.

4.1. Recognition Principles and Depreciation Methods for Tangible Fixed Assets.

Tangible fixed assets are recognized at original cost and are reflected on the balance sheet according to the indicators of original cost, accumulated depreciation, and remaining value.

The recognition and depreciation methods of tangible fixed assets are implemented in accordance with the Vietnamese Accounting Standards on Tangible Fixed Assets, Circular No. 99/2025/TT-BTC dated

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

(continue)

October 27, 2025 of the Ministry of Finance, and Circular No. 45/2013/TT-BTC dated April 25, 2013 on the promulgation of the regime on management, use, and depreciation of fixed assets.

The cost of acquired tangible fixed assets includes the purchase price (excluding trade discounts or rebates), taxes, and any costs directly related to making the asset ready for use.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as increasing the cost of the asset when these expenses certainly increase future economic benefits. Costs incurred that do not satisfy the above conditions are recorded by the Company in production and business expenses during the period.

Tangible fixed assets are applied on a straight-line depreciation method. Tangible fixed assets are classified into groups of assets with similar characteristics and purposes for use in the Company's production and business activities, including:

Type of fixed assets	*Depreciation period <year>*
- Buildings	25 - 50
- House and structures	5 - 25
- Means of transportation	6 - 10
- Machinery and Equipment	3 - 10
- Office equipments	3- 5

4.2 Recognition Principles and Depreciation Methods for financial leased fixed assets

The Company's finance lease fixed asset is a Land Cruiser car, recognized as a finance lease asset according to the lease purchase contract with the Vietnam International Finance Leasing Company, in accordance with the provisions of Vietnamese Accounting Standard No. 06 - Asset Leasing. Ownership of the asset may be transferred at the end of the lease term.

Finance lease fixed assets are depreciated using the straight-line method over their estimated useful life, similar to the treatment of assets owned by the Company or over the lease term. Specifically, the depreciation period for each asset group is as follows:

Type of fixed assets	*Depreciation period <year>*
- Means of transportation	6 - 10
- Machinery and equipment	6 - 10

4.3 Recognition Principles and Depreciation Methods for Intangible Fixed Assets.

Company's intangible fixed asset is accounting software.

The recognition of intangible fixed assets and the amortization of fixed assets are carried out in accordance with Vietnamese Accounting Standard No. 04 – Intangible Fixed Assets, Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, and Circular No. 45/2013/TT-

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

(continue)

BTC dated April 20, 2013 on the promulgation of the regulations on management, use, and depreciation of fixed assets.

Intangible fixed assets are recorded at their original cost, reflected on the Balance Sheet according to the criteria of original price, accumulated depreciation and remaining value.

The company applies the straight-line depreciation method for intangible fixed assets. Intangible fixed assets are classified into groups of assets with similar characteristics and purposes for use in the Company's production and business activities:

Type of fixed assets	*Depreciation period <year>*
- Accounting software	3
- Customer management software	9

5. Principles for recording and capitalizing borrowing costs.

Short-term and long-term borrowings are recognized based on loan agreements, promissory notes, receipts, payments, and bank documents.

Borrowing costs are recognized as financial expenses. Borrowing costs directly attributable to the acquisition, construction, or production of a qualifying asset are capitalized as part of the cost of that asset when meeting the criteria set out in Vietnamese Accounting Standard No. 16 – Borrowing Costs.

6. Principles for recording and capitalizing other expenses.

Prepaid expenses are capitalized to be gradually allocated to production and business expenses during the period. These include costs for designing and constructing fire protection systems and expenses for office machinery and equipment, with allocation periods ranging from 12 to 24 months.

7. Principles for recording payable expenses.

The Company's payable expenses are pre-deducted construction costs recorded on the basis of economic contracts, value of delivered materials or volume of contractors performing construction according to the Acceptance Minutes.

8. Principles for recording owner's equity

Owners' capital contributions are recorded at the actual amounts contributed by shareholders, excluding the parent company's investment in subsidiaries.

Share premium is recorded as the excess of the actual issuance price over the par value when shares are issued.

Undistributed earnings after tax are recorded as the profit (loss) after deducting corporate income tax and other adjustments, excluding minority interests.

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

(continue)

Increases and decreases in owners' equity are based on the resolutions of the Annual General Meeting of Shareholders and decisions of the Board of Directors.

Treasury share transactions are conducted according to Board of Directors' resolutions and are reported to the Hanoi Stock Exchange.

9. Principles and methods of revenue recognition.

The Company's revenue includes construction revenue, office rental revenue, machine rental revenue, project revenue and revenue from bank deposit interest.

Construction revenue is recognized based on the value of the executed volume, confirmed by the investor through a Minutes of acceptance of volume payment, final settlement for completed quantity, and invoice issuance, in accordance with the regulations of Vietnamese Accounting Standard No. 15 - Construction Contracts

Office rental revenue is recognized based on the rent contract and the invoice issued to the customer, which is accepted for payment by the customer. This recognition complies with the four revenue recognition conditions outlined in Vietnamese Accounting Standard No. 14 - Revenue and Other Income

Machine rental revenue is recorded when the machine is delivered to the customer based on the contract and invoice and the customer accepts payment. This recognition complies with the four revenue recognition conditions outlined in Vietnamese Accounting Standard No. 14 - Revenue and Other Income.

Revenue from real estate transfer is recognized based on the amount received from the customers.

Revenue from bank deposit interest is recognized on the basis of time and actual interest rate each period, in accordance with the two conditions for recording revenue arising from interest, royalties, dividends and divided profits according to Vietnamese Accounting Standard No. 14 - "Revenue and other income"

10. Principles and methods of recording financial cost.

Financial expenses are recorded in the consolidated income statement as the total financial expenses incurred during the period, including interest expenses, without offsetting against financial income.

11. Recognition of receivables and payables

Principles for determining customer receivables based on the Contract and recording according to Sales Invoices issued to customers

Advance payments to suppliers are accounted for based on payment vouchers, bank documents, and economic contracts.

Principles for determining payables to the seller based on the Contract, warehouse receipt and recording according to the Buyer's Purchase Invoice

The buyer's prepayment is recorded based on the contract, receipt, and bank documents.

Form N° B 09 - DNHN

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the second quarter of 2026

(continue)

12. Principles for recording construction in progress costs

Assets under construction for production, rental, administration or any other purpose are recorded at cost, at the time of acceptance and finalization of each construction item. submitted or when actual expenses are incurred with complete legal invoices and documents.

13. Short-term and long-term loans

Short-term borrowings are borrowings with a term of up to one financial year.

Long-term borrowings are borrowings with a term of more than one financial year.

Borrowings are recognized based on payment vouchers, bank documents, loan agreements, and promissory notes.

14. Tax obligations

Value Added Tax

The company applies VAT declaration and calculation according to the guidance of current tax law with VAT rates of 5%, 8% and 10%.

Corporate Income Tax

The company applies a corporate income tax rate of 20% on taxable profits.

The determination of corporate income tax for the company is based on the current tax regulations. However, these regulations change over time, and the final determination of corporate income tax depends on the results of inspections by the competent tax authorities.

Other taxes

The Company declares and pays other taxes and fees in accordance with applicable regulations.

15. Principles for recording cost price

Cost of construction contracts is determined separately for each project corresponding to recognized revenue:

- For completed and delivered projects: based on actual incurred costs.
- For incomplete projects or projects pending final settlement: recognized as total incurred costs less work-in-progress at period-end. Work-in-progress is based on the volume performed but not yet accepted at the closing date, multiplied by the estimated budget unit price.

Cost of office rental services is based on depreciation and operating costs related to the office building.

Cost of real estate sales is based on actual costs incurred to complete the real estate project.

Cost of goods sold is recognized based on the cost and quantity of finished goods sold during the period.

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

V. Additional information for items presented in the Balance Sheet

		30/06/2026	01/01/2026
1.	**Cash and cash equivalents**	VND	VND
	Cash	77.225.136.190	77.633.589.740
	Cash on hand	8.023.382.775	5.970.741.573
	Bank deposits with no maturit	69.201.753.415	71.662.848.167
	Cash equivalents	**123.950.000.000**	**3.550.000.000**
	Total	**201.175.136.190**	**81.183.589.740**

2. Detailed information on the Company's long-term financial investments as of June 30, 2026 is as follows:

	Long-term Financial Investments	Value
1	Licogi13 Renewable Energe Joint Stock Company	9.927.258.225
2	COSEVCO 1 Construction Materials and Manufacturing Joint Stock Company	1.000.000.000
3	Licogi13 Invest Joint Stock Company	120.000.000.000
4	VGR Ngoc Linh Joint Stock Company	109.858.035
5	LICOGI 13 Technology Investment Joint Stock Company	22.000.000.000
6	Licogi 13 CMC – joint stock company	13.200.510.000
7	Licogi 13 ICI – joint stock company	44.100.000.000
8	Green Real Estate Saigon Thuan Phuoc Joint Stock Company	238.294.080.197
9	Viet Nhat Connection Consulting Joint Stock Company	1.350.000.000
10	Licogi13 Hoa Lu Joint Stock Company	50.400.000.000
11	ECOLEX Thai Binh Joint Stock Company	4.200.000.000
12	Licogi 13 Thuan Phuoc two - Member Company Limited	117.450.000.000
13	Mien Dong Wood industry joint stock Company	3.700.000.000
14	Sai Gon Thanh Dat Agriculture investment joint stock company	51.145.000.000
	Total	**676.876.706.457**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

		30/06/2026	01/01/2026
3	**Trade receivables**	VND	VND
	Short-term trade receivables	1.721.591.026.809	1.613.333.917.122

4.	**Other receivables**	30/06/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	376.985.920.027	386.522.330.002
	LICOGI 13 FC Joint Stock Company	127.689.125.581	30.999.422.886
	Song Nhiem 3 Joint Stock Company	19.500.225.371	16.984.779.679
	Quan Ngang 3 Industrial park investment joint stock company	45.530.099.486	45.094.360.877
	Global Oil and Gas Energy Joint Stock Company	179.271.608.743	177.019.367.050
	ADT SON LA ENERGY JOINT STOCK COMPANY	20.361.000.000	
	LIG Huong Hoa 2 Joint Stock Company	47.214.765.899	35.633.270.664
	Tổng cộng	**816.552.745.107**	**692.253.531.158**

5	**Hàng tồn kho**	30/06/2026		01/01/2025	
		VND	VND	VND	VND
		Giá Gốc	Dự phòng	Giá Gốc	Dự phòng
	Raw materials inventory	403.939.307	-	2.089.703.428	-
	Tools and instruments	123.641.812	-	174.233.623	-
	Work in progress	1.095.272.140.178	-	948.351.785.551	-
	Merchandise	-	-	-	-
	Finished goods inventory	31.839.883.829		27.156.282.498	
	Tổng cộng	1.127.639.605.126	-	977.772.005.100	-

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

Unit: VND

6. Increase/Decrease in Tangible Fixed Assets

Items	Buildings and structures	Machinery and equipment	Vehicles	Management Tools and Equipment	Other Tangible Fixed Assets	Total
Original cost of tangible fixed assets						
- Opening balance 01/01/2026	**444.134.840.342**	**172.020.414.930**	**33.364.175.650**	**849.353.654**	**357.578.898.188**	**1.007.947.682.764**
- Purchases during the first quarter		3.064.843.488	475.925.926		78.328.000	3.619.097.414
- Disposal and sale		(188.909.092)				(188.909.092)
- Ending balance 31/03/2026	**444.134.840.342**	**174.896.349.326**	**33.840.101.576**	**849.353.654**	**357.657.226.188**	**1.011.377.871.086**
Accumulated depreciation						
- Opening balance 01/01/2026	**(64.550.879.750)**	**(36.743.770.810)**	**(26.885.627.880)**	**(721.320.192)**	**(7.243.324.164)**	**(136.144.922.796)**
- Depreciation during the first quarter	(8.149.768.498)	(5.907.692.502)	(266.964.647)	(12.899.374)	(10.877.812.591)	(25.215.137.612)
- Disposal and sale		188.909.092				188.909.092
- Ending balance 31/03/2026	**(72.700.648.248)**	**(42.462.554.220)**	**(27.152.592.527)**	**(734.219.566)**	**(18.121.136.755)**	**(161.171.151.316)**
Net book value						
- Opening balance 01/01/2026	**379.583.960.592**	**135.276.644.120**	**6.478.547.770**	**128.033.462**	**350.335.574.024**	**871.802.759.968**
- Ending balance 31/03/2026	**371.434.192.094**	**132.433.795.106**	**6.687.509.049**	**115.134.088**	**339.536.089.433**	**850.206.719.770**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

7. Finance lease assets

Đơn vị tính : VND

Items	Machinery and equipment	Means of transportation	Total
Original cost			
- Opening balance 01/01/2026	**111.635.987.090**	**65.546.870.560**	**177.182.857.650**
- Finance lease for the year	32.363.791.358	-	32.363.791.358
- Ending balance 31/03/2026	**143.999.778.448**	**65.546.870.560**	**209.546.649.008**
Accumulated depreciation			
- Opening balance 01/01/2026	**(44.229.321.119)**	**(2.237.246.588)**	**(46.466.567.707)**
- Depreciation	(12.955.898.130)	(1.034.596.834)	(13.990.494.964)
- Ending balance 31/03/2026	**(57.185.219.249)**	**(3.271.843.422)**	**(60.457.062.671)**
Net book value			
- Opening balance 01/01/2026	**67.406.665.971**	**63.309.623.972**	**130.716.289.943**
- Ending balance 31/03/2026	**86.814.559.199**	**62.275.027.138**	**149.089.586.337**

8. Tăng, giảm tài sản cố định vô hình

Đơn vị tính : VND

Items	Other intangible fixxed assets	Softwares	Total
Cost			
- Opening balance 01/01/2026	**1.678.566.240**	**152.500.000**	**1.881.066.240**
- Other reductions		-	-
- Ending balance 31/03/2026	**1.678.566.240**	**152.500.000**	**1.831.066.240**
Accumulated depreciation			-
- Opening balance 01/01/2026	-	**(152.500.000)**	**(152.500.000)**
- Other reductions	-		-
- Ending balance 31/03/2026	-	**(152.500.000)**	**(152.500.000)**
Net book value			-
- Opening balance 01/01/2026	**1.678.566.240**	-	**1.678.566.240**
- Ending balance 31/03/2026	**1.678.566.240**	-	**1.678.566.240**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026

(Continued)

9.	Construction in progress	30/06/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	20.364.151.633	23.007.228.524
	Global Oil and Gas Energy Joint Stock Company	897.788.975.889	647.975.247.900
	LIG Huong Hoa 2 Joint Stock Company	45.114.570.660	44.326.775.051
	Song Nhiem 3 Joint Stock Company	17.796.327.146	-
	Quan Ngang 3 Industrial park investment joint stock company	3.566.684.125	-
	LICOGI 13 FC Joint Stock Company	5.505.209.447	15.738.187.480
	Total	**990.135.918.900**	**731.047.438.955**

10.	Other assets	30/06/2026	01/01/2026
		VND	VND
a	**Short - term prepaid expenses**	**2.164.780.786**	**2.551.477.048**
b	**Long term prepaid expenses**	**8.398.491.788**	**9.841.513.899**
	LICOGI 13 – JOINT STOCK COMPANY	4.513.732.833	4.439.578.837
	LICOGI 13 FC Joint Stock Company	2.643.000	3.784.246.822
	Song Nhiem 3 Joint Stock Company	3.882.115.955	1.617.688.240
	Tổng cộng	**10.563.272.574**	**12.392.990.947**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS
The second quarter of 2026
(Continued)

11	Borrowings and Finance Leases	31-03-2026		During the period		01/01/2026	
		Value	Repayment capacity	Increase	Decrease	Value	Repayment capacity
a	**Short-term borrowings and finance leases**	**1.985.287.683.537**	**1.985.287.683.537**	**1.917.651.678.407**	**1.816.048.652.081**	**1.883.684.657.211**	**1.883.684.657.211**
	LICOGI 13 – JOINT STOCK COMPANY	557.240.700.650	557.240.700.650	557.049.617.352	564.558.123.544	564.749.206.842	564.749.206.842
	LICOGI 13 FC Joint Stock Company	1.427.983.716.889	1.427.983.716.889	1.360.602.061.055	1.251.427.262.539	1.318.808.918.373	1.318.808.918.373
	Quan Ngang 3 Industrial park investment joint stock company	63.265.998	63.265.998	-	63.265.998	126.531.996	126.531.996
	Total	**1.985.287.683.537**	**1.985.287.683.537**	**1.917.651.678.407**	**1.816.048.652.081**	**1.883.684.657.211**	**1.883.684.657.211**
b	**Long-term borrowings and finance leases**						
	LICOGI 13 – JOINT STOCK COMPANY	49.381.805.286	49.381.805.286	25.822.704.499	2.036.150.000	25.595.250.787	25.595.250.787
	LICOGI 13 FC Joint Stock Company	67.815.187.344	67.815.187.344	29.256.939.400	7.601.808.511	46.160.056.455	46.160.056.455
	Global Oil and Gas Energy Joint Stock Company	741.305.116.100	741.305.116.100	154.984.315.364	5.541.051.057	591.861.851.793	591.861.851.793
	Song Nhiem 3 Joint Stock Company	406.085.925.736	406.085.925.736	-	11.254.211.692	417.340.137.428	417.340.137.428
	Quan Ngang 3 Industrial park investment joint stock company	474.495.005	474.495.005	-	-	474.495.005	474.495.005
	Total	**1.265.062.529.471**	**1.265.062.529.471**	**210.063.959.263**	**26.433.221.260**	**1.081.431.791.468**	**1.081.431.791.468**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

12.	Taxes and payables to the State	01/01/2026	Payable	Paid in period	31/03/2026
		VND	VND	VND	VND
	Output VAT on domestic sales	1.403.325.692	17.242.626.671	18.645.952.363	-
	Corporate income tax	15.961.689.024	2.690.268.301	2.350.480.270	16.883.198.645
	Personal income tax	760.435.959	2.392.545.497	2.218.538.894	456.395.983
	Natural resource tax	683.823.774	2.889.796.761	2.205.739.561	616.915.414
	Other tax	1.206.959.748	-	-	1.206.959.748
	Total	**20.016.618.310**	**25.215.237.230**	**25.420.711.088**	**19.811.144.452**

13.	Other Payables	30/06/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	38.016.942.623	70.553.047.723
	LICOGI 13 FC Joint Stock Company	21.512.417.247	5.460.540.877
	Song Nhiem 3 Joint Stock Company	60.666.533.459	49.487.263.240
	Quan Ngang 3 Industrial park investment joint stock company	-	-
	Global Oil and Gas Energy Joint Stock Company	100.199.179.735	86.037.219.530
	LIG Huong Hoa 2 Joint Stock Company	745.658.034	-
	Total	**221.140.731.098**	**211.538.071.370**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

14 Ower's equity

14.1 Statement of changes in equity

Unit: VND

ITEMS	Owner's invested capital	Share premium	Other equity funds	Treasury shares	Development Investment Fund	Other equity funds	Non-controlling interests	Retained earnings	Total
Balance as at 01/01/2025	950.845.690.000	308.550.000	50.149.592	(12.034.773.335)	20.157.161.767	44.624.422	177.263.421.892	6.309.787.855	1.142.944.612.193
Profit for the year	-	-	-	-	-	-	-	22.726.119.343	22.726.119.343
Increase in capital during the year	-	-	-	-	-	-	-	-	-
Other increases	-	-	-	-	596.286.674	-	160.366.499.494	-	160.962.786.168
Increase in capital from retained earnings	-	-	-	-	-	-	-	-	-
Appropriation of funds	-	-	-	-	-	-	8.095.350.511	(322.722.316)	7.772.628.195
Profit distribution	-	-	-	-	-	-	-	-	-
Non-controlling interests	-	-	-	-	-	-	-	-	-
Dividend payment	-	-	-	-	-	-	-	-	-
Other decreases	-	-	(50.149.592)	-	-	-	-	-	(50.149.592)
Balance as at 31/12/2025	950.845.690.000	308.550.000	-	(12.034.773.335)	20.753.448.441	44.624.422	345.725.271.897	28.713.184.882	1.334.355.996.307
Profit for the year	-	-	-	-	-	-	-	(7.558.759.348)	(7.558.759.348)
Increase during the year	-	-	-	-	-	-	-	-	-
Other increases	-	-	-	-	2.067.459.790	-	-	-	2.067.459.791
Increase in capital from retained earnings	-	-	-	-	-	-	-	-	-
Appropriation of funds	-	-	-	-	-	-	-	-	-
Profit distribution	-	-	-	-	-	-	-	-	-
Non-controlling interests	-	-	-	-	-	-	-	-	-
Dividend payment	-	-	-	-	-	-	-	-	-
Other decreases	-	-	-	-	-	-	(9.143.823.016)	(9.563.177.382)	(18.212.678.354)
Balance as at 31/03/2026	950.845.690.000	308.550.000	-	(12.034.773.335)	22.820.908.231	44.624.422	336.581.448.882	11.591.248.153	1.310.352.018.396

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

14.2	Owner's invested capital	30/06/2026	01/01/2026
		VND	VND
	Pham Van Thang	36.557.120.000	36.557.120.000
	Dinh Quang Chien	118.760.627.000	95.600.000.000
	Contributed capital from other parties	795.527.943.000	818.688.570.000
Total		**950.845.690.000**	**950.845.690.000**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

VI. Additional information for items presented in the Consolidated Income Statement

15.	Sales revenue, provision of services	First quarter of 2026	First quarter of 2025
		VND	VND
	Sales revenue, provision of services	1.834.561.329.510	1.588.293.773.916
	Total	**1.834.561.329.510**	**1.588.293.773.916**

16.	Cost of good sold	First quarter of 2026	First quarter of 2025
		VND	VND
	Cost of good sold	1.753.523.176.734	1.528.446.479.639
	Total	**1.753.523.176.734**	**1.528.446.479.639**

17.	Financial revenue	First quarter of 2026	First quarter of 2025
		VND	VND
	Financial revenue	5.459.140.456	5.086.562.673
	Total	**5.459.140.456**	**5.086.562.673**

18.	Financial expenses	First quarter of 2026	First quarter of 2025
		VND	VND
	Financial expenses	48.492.793.875	34.232.784.153
	In which, interest payable:	48.492.793.875	13.469.072.403
	Total	**48.492.793.875**	**34.232.784.153**

19.	Basic earnings per share	First quarter of 2026	First quarter of 2025
		VND	VND
	Corporate income tax	(3.190.467.294)	5.097.027.028
	Adjustments increasing or decreasing accounting profit to determine profit or loss attributable to holders of ordinary shares	-	-
	Profit or loss attributable to ordinary shareholders	(3.190.467.294)	5.097.027.028
	Weighted average number of ordinary shares outstanding during the period	94.220.661	94.220.661
	Basic earnings per share	(83)	18

VII. Other information

1.	Trade payables	30/06/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	327.826.427.993	335.910.027.837
	LICOGI 13 FC Joint Stock Company	1.232.092.308.017	1.270.724.957.848
	Song Nhiem 3 Joint Stock Company	4.937.255.707	6.698.931.437
	Global Oil and Gas Energy Joint Stock Company	12.726.173.539	-
	Total	**1.577.582.165.256**	**1.613.333.917.122**

2.	Advances to suppliers	30/06/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	268.771.138.447	108.672.128.921
	LICOGI 13 FC Joint Stock Company	878.027.043.561	933.836.109.451
	Song Nhiem 3 Joint Stock Company	5.271.463.581	6.091.177.657
	Quan Ngang 3 Industrial park investment joint stock company	128.040.982	-
	LIG Huong Hoa 2 Joint Stock Company	20.759.772.204	20.692.977.204
	Global Oil and Gas Energy Joint Stock Company	55.944.017.593	100.792.212.602
	Total	**1.228.901.476.368**	**1.170.084.605.835**

3.	Non-current trade receivables	30/06/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	-	-
	Total	-	-

4.	Long-term Financial Investments	30/06/2026	01/01/2026
		VND	VND
	Other Long-term Financial Investments	**676.876.706.457**	**548.538.706.457**
	Công ty cổ phần LICOGI13 - Năng lượng tái tạo	1.000.000.000	9.927.258.225
	Licogi13 Invest Joint Stock Company	120.000.000.000	1.000.000.000
	Licogi 13 Thuan Phuoc two - Member Company Limited	117.450.000.000	22.197.000.000
	VGR Ngoc Linh Joint Stock Company	109.858.035	109.858.035
	Licogi13 Renewable Energe Joint Stock Company	9.927.258.225	15.225.000.000
	Licogi13 Hoa Lu Joint Stock Company	50.400.000.000	13.200.510.000
	ECOLEX Thai Binh Joint Stock Company	4.200.000.000	44.100.000.000
	Viet Nhat Connection Consulting Joint Stock Company	1.350.000.000	220.429.651.825
	Licogi 13 ICI – joint stock company	44.100.000.000	1.350.000.000
	Sai Gon Thanh Dat Agriculture investment joint stock company	51.145.000.000	42.000.000.000
	LICOGI 13 Technology Investment Joint Stock Company	22.000.000.000	4.200.000.000
	Green Real Estate Saigon Thuan Phuoc Joint Stock Company	238.294.080.197	117.450.000.000
	Mien Dong Wood industry joint stock Company	3.700.000.000	3.700.000.000
	Licogi 13 CMC – joint stock company	13.200.510.000	53.649.428.372
	Total	**676.876.706.457**	**548.538.706.457**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026

(Continued)

5.	Trade payables	30/06/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	132.937.373.625	176.418.748.348
	LICOGI 13 FC Joint Stock Company	936.274.669.369	781.760.794.465
	Global Oil and Gas Energy Joint Stock Company	105.051.655.763	80.860.287.310
	Song Nhiem 3 Joint Stock Company	41.606.452.784	41.983.462.575
	LIG Huong Hoa 2 Joint Stock Company	3.433.353.492	-
	Quan Ngang 3 Industrial park investment joint stock company	379.392	-
	Total	**1.219.303.884.425**	**1.081.023.292.698**

6.	Advances from customers	30/06/2026	01/01/2026
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	170.466.122.888	119.691.239.613
	LICOGI 13 FC Joint Stock Company	421.241.135.260	593.535.975.651
	Total	**591.707.258.148**	**713.227.215.264**

7.	General and administrative expenses	First quarter of 2026	First quarter of 2025
		VND	VND
	General and administrative expenses	22.374.543.366	23.113.754.463
	Total	**22.374.543.366**	**23.113.754.463**

NOTES TO THE CONSOLIDATED OF FINANCIAL STATEMENTS

The second quarter of 2026
(Continued)

8.	Other income	First quarter of 2026	First quarter of 2025
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	22.090.909	165.818.182
	LICOGI 13 FC Joint Stock Company	453.824.176	9.371.058
	Song Nhiem 3 Joint Stock Company	90.000.000	
	Vovational School of Engineering No 1 One Member Company Limited	-	1.000.000
Total		**565.915.085**	**176.189.240**

9.	Other expense	First quarter of 2026	First quarter of 2025
		VND	VND
	LICOGI 13 – JOINT STOCK COMPANY	413.710.472	344.975.879
	LICOGI 13 FC Joint Stock Company	1.264.740.259	301.278.622
	Vovational School of Engineering No 1 One Member Company Limited	-	2.250.000
Total		**1.678.450.731**	**648.504.501**

10. **Comparative information**

The figures are derived from the consolidated financial statements for the period from April 1, 2025 to June 30, 2025

Hanoi, July 2026

LICOGI 13 – JOINT STOCK COMPANY

Prepared	Chief Accountant	Board of Directors
Nguyen Ngoc Nhat	Lai Thi Tho	Pham Van Thang

LICOGI13 JOINT STOCK COMPANY
No.: 387/2026/ LICOGI13-CBTT
Re: Explanation of Variations in Profit After Corporate Income Tax in the Reviewed Quarter 2nd 2026 Financial Statements Compared to the Same Period of the Previous Year

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, July 30, 2026

To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

1. Company name: **LICOGI 13 Joint Stock Company.**
2. Stock code: **LIG.**
3. Registered head office address: LICOGI 13 Building, Khuat Duy Tien, Thanh Xuan Ward, Hanoi.
4. Telephone: (024) 3 8544 623 Fax: (024) 3 8544 107
5. Information disclosure officer: Ms. Tran Thi Van Anh – Head of General Planning Department
Address: P7, Q100 Truong Dinh, Tuong Mai Ward, Ha Noi
ID No.: 019174000374 issued by the Department of Administrative Management of Social Order, dated June 28th 2022.
6. Content of Information Disclosure:

Pursuant to the reviewed consolidated quarter 2 financial statements of LICOGI 13 Joint Stock Company for 2026, we hereby provide an explanation regarding the fluctuation in profit after corporate income tax compared with the reviewed quarter 2 financial statements for 2025, as follows:

- **Consolidated financial statements Quarter II year 2026:**

Item	Reviewed quarter 2 FS 2025 (VND million)	Reviewed quarter 2 FS 2026 (VND million)	Decrease	
	1	2	3=2-1	4=(2-1)/1*100%
Profit after corporate income tax (Consolidated financial statements QII/2026)	5.097	(3.190)	(8.287)	(163)%

Explanation of the variance: Profit declined due to an increase in other expenses at the parent company.

Recipients:
- As addressed above
- Board of Directors, Board of Management
- Finance & Accounting Department
- Archives

INFORMATION DISCLOSURE OFFICER

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

Tran Thi Van Anh