

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Dear: - State Securities Commission,
- Ha Noi Stock Exchange.

1. Organization name: MCG Energy and Real Estate Joint Stock Company

- Stock code: **MCG**

- Address: Lane 102 Truong Chinh Street, Kim Lien Ward, Ha Noi

- Contact phone: 024.38694773

Fax: 024.38691568

- Email: vanphong@mcger.com

2. Information disclosure content:

- Financial statements for the second quarter of 2026:

☐ Separate financial statements (Listed organizations without subsidiaries and superior accounting units with affiliated units);

☒ Consolidated financial statements (Listed organization with subsidiaries);

☒ Financial statements (Listed organizations have their own accounting units and accounting apparatus).

- Cases that must explain the cause:

+ The audit organization gave an opinion that was not an unqualified opinion on the financial statements (for the audited financial statements of the second quarter of 2026):

☐ Yes

☐ No

Explanatory text in case of integration:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements of the second quarter of 2026):

☐ Yes

☐ No

Explanatory text in case of integration:

☐ 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 report of the previous year:

☒ Yes

☐ No

Explanatory text in case of integration:

☒ Yes

☐ No

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



☒ Yes

☐ No

Explanatory text in case of integration:

☒ Yes

☐ No

3. This information was published on the Company's website on .30../.7../2026 at the link:

<https://www.mcger.com/dang-bai/categories/tin-tuc>

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

Attached documents:

- Company financial statements for the second quarter of 2026,
- Consolidated financial statements for the second quarter of 2026.

Recipient:

- As above;
- Save: administrative department.

ORGANIZATION REPRESENTATIVE

Legal representative/Authorized person to disclose information

(Sign, full name, position, seal)



TỔNG GIÁM ĐỐC
Nguyễn Ngọc Hưng



**MCG ENERGY AND REAL ESTATE JOINT STOCK
COMPANY**

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**CONSOLIDATED FINANCIAL
STATEMENTS
SECOND QUARTER OF 2026**

The report includes:

- 1. Consolidated balance sheet - Form No. B01-DN*
- 2. Consolidated income statement - Form No. B02-DN*
- 3. Consolidated cash flow statement - Form No. B03-DN*
- 4. Notes to consolidated financial statements - Form No. B09-DN*

HA NOI – 2026



**MCG ENERGY AND REAL ESTATE JOINT STOCK
COMPANY**

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**CONSOLIDATED FINANCIAL
STATEMENTS
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- 4. Notes to consolidated financial statements - Form No. B09-DN*

MCG ENERGY AND REAL ESTATE JOINT STOCK COMPANY

Address: Alley 102, Truong Chinh Street, Kim Lien Ward, Hanoi, Vietnam

Phone: (04).3 869 3434 - Fax: (04).3 869 1568

CONSOLIDATED FINANCIAL STATEMENTS

the second quarter of the fiscal year ending December 31, 2026

Form No. B 01 - DN(Attached to Circular No. 99/2025/TT-BTC dated
October 27, 2025 of the Ministry of Finance)**CONSOLIDATED FINANCIAL STATEMENT**

As at June 30, 2026

Unit: VND

ASSETS	CODES	NOTES	CLOSING BALANCE	OPENING BALANCE
1	2	3	4	5
A. CURRENT ASSETS (100=110+120+130+140+150)	100		56,370,460,425	45,958,142,401
I. Cash and cash equivalents	110		8,518,934,518	2,318,596,164
1. Cash	111	V.01	8,518,934,518	2,318,596,164
II. Short-term financial investments	120	V.02	14,977,949,451	10,163,384,598
1. Trading securities	121		1,074,655,462	1,757,231,910
2. Allowance for diminution in the value of trading securities (*)	122		(210,705,462)	(384,861,910)
3. Short-term holding investments until maturity	123		20,350,376,493	13,953,482,050
4. Provision for short-term investments held to maturity (*)	124		(6,236,377,042)	(5,162,467,452)
III. Short-term receivables	130		28,909,250,407	28,931,640,090
1. Short-term trade receivables	131	V.03	39,667,924,646	42,920,709,251
2. Prepayments to suppliers	132		12,420,731,876	10,314,331,876
3. Other short-term receivables	135	V.04	65,714,519,808	64,782,538,700
4. Allowance for doubtful debts (*)	136		(88,893,925,923)	(89,085,939,737)
IV. Inventories	140		3,123,127,534	3,123,127,534
1. Inventories	141	V.07	3,123,127,534	3,123,127,534
V. Other current assets	160		841,198,515	1,421,394,015
1. Short-term deferred costs	161	V.10	5,346,971	14,945,154
2. Deductible value added tax	162		835,244,737	1,405,842,054
3. Taxes and other receivables from the State budget	163		606,807	606,807
B - LONG-TERM ASSETS (200=210+220+240+250+260)	200		1,323,701,270,723	1,294,668,104,360
I. Long-term receivables	210		7,000,000	7,000,000
1. Other long-term receivables	215		7,000,000	7,000,000
II. Fixed assets	220		211,692,295,909	219,495,233,061
1. Tangible fixed assets	221	V.09	211,692,295,909	219,495,233,061
- Cost	222		384,410,695,492	384,737,579,128
- Accumulated depreciation (*)	223		(172,718,399,583)	(165,242,346,067)
IV. Investment property	240		88,265,893,300	89,427,475,330
- Cost	241		117,774,019,565	117,774,019,565
- Accumulated depreciation (*)	242		(29,508,126,265)	(28,346,544,235)
V. Long-term assets in progress	250	V.08	1,003,752,266,739	971,988,796,183
1. Long-term work in progress	251		42,079,198,717	42,142,198,717
2. Construction in progress	252		961,673,068,022	929,846,597,466
VI. Long-term financial investment	260	V.02	19,951,977,995	13,734,602,372
1. Investments associates	262		15,943,881,623	
2. Equity investments in other entities	263		9,891,470,000	19,891,470,000
3. Provision for impairment of long-term financial investments (*)	264		(5,883,373,628)	(8,964,213,206)
4. Long-term held-to-maturity investments	265			2,807,345,578
VII. Other long-term assets	270		31,836,780	14,997,414
1. Long-term deferred costs	271	V.10	31,836,780	14,997,414
TOTAL ASSETS (270=100+200)	280		1,380,071,731,148	1,340,626,246,761

MCG ENERGY AND REAL ESTATE JOINT STOCK COMPANY

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CONSOLIDATED FINANCIAL STATEMENTS

the second quarter of the fiscal year ending December 31, 2026

Form No. B 01 - DN

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

RESOURCES	CODES	NOTES	CLOSING BALANCE	OPENING BALANCE
1	2	3	4	5
C - LIABILITIES (300=310+330)	300		1,149,174,369,463	1,118,826,179,223
I. Current liabilities	310		179,112,203,813	190,626,236,660
1. Short-term trade payables	311	V.12	112,964,919,878	126,011,108,225
2. Short-term advances from customers	312		13,025,487,578	13,025,173,246
3. Dividends and profits must be paid	313		87,848,300	87,848,300
4. Short-term taxes and other payments to the government	314	V.13	1,586,800,981	1,764,504,732
5. Payables to the employees	315		961,570,444	932,595,200
6. Short-term accrued expenses	316	V.14	12,139,675,759	12,126,774,014
7. Short-term deferred revenue	319		10,423,497	15,379,371
8. Other current payables	320	V.15	18,903,621,543	19,345,642,881
9. Short-term loans and obligations under finance leases	321	V.11	12,520,229,300	10,035,584,158
10. Bonus and welfare funds	323		6,911,626,533	7,281,626,533
II. Long-term liabilities	330		970,062,165,650	928,199,942,563
1. Long-term accrued expenses	334		210,291,008,756	189,469,901,989
2. Other long-term payables	338		200,427,003,750	196,186,421,250
3. Long-term loans and obligations under finance leases	339	V.11	559,344,153,144	542,543,619,324
D - EQUITY (400=410+430)			230,897,361,685	221,800,067,538
I. Owner's equity	400	V.16	230,897,361,685	221,800,067,538
1. Owner's contributed capital	411		575,100,000,000	575,100,000,000
- Ordinary shares carrying voting rights	411a		575,100,000,000	575,100,000,000
2. Share premium	412		(26,729,045,665)	32,960,749,348
3. Shares repurchased from oneself (*)	415			(73,426,398,513)
4. Retained earnings	420		(451,198,829,584)	(448,885,681,913)
- Retained earnings accumulated to the end of the previous period	420a		(451,120,833,461)	(448,885,681,913)
- Retained earnings of the current period	420b		(77,996,123)	
5. Non-controlling interest	421		133,725,236,934	136,051,398,616
TOTAL RESOURCES	440		1,380,071,731,148	1,340,626,246,761

Ha Noi, date 30 month 7 year 2026

TABLE MAKER

CHIEF ACCOUNTANT

GENERAL DIRECTOR



HOANG MANH TUAN

PHAM THI CHINH LUONG

NGUYEN NGOC HUNG

MCG ENERGY AND REAL ESTATE JOINT STOCK COMPANY

Address: Alley 102, Truong Chinh Street, Kim Lien Ward, Hanoi, Vietnam

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Form No. B 02 - DN

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

CONSOLIDATED FINANCIAL STATEMENTS

the second quarter of the fiscal year ending December 31, 2026

CONSOLIDATED INCOME STATEMENT

Second quarter of 2026

Unit: VND

Items	Codes	Notes	Reporting period		Accumulated from the beginning of the year to the end of this period	
			Current prior	previous period	Current year	Prior year
1. Gross revenue from goods sold and services rendered	01	VI.01	10,275,810,640	16,815,821,275	17,379,344,033	25,410,539,213
2. Deductions	02	VI.02	-	-	-	-
3. Net revenue from goods sold and services rendered	10		10,275,810,640	16,815,821,275	17,379,344,033	25,410,539,213
4. Cost of sales	11	VI.03	9,396,555,033	13,412,241,856	15,572,225,584	19,834,855,145
5. Gross profit from goods sold and services rendered	20		879,255,607	3,403,579,419	1,807,118,449	5,575,684,068
6. Profit/loss from the sale and liquidation of investment properties	21		-	-	-	-
7. Financial income	22	VI.04	15,396,094	(220,863,685)	92,435,262	51,617,303
8. Financial expenses	23	VI.05	4,553,823,357	3,218,922,899	7,424,165,772	6,034,072,782
- In which: Interest expense	24		3,406,578,441	2,854,811,959	6,187,700,326	5,665,730,259
11. Profit or loss in associated companies, joint ventures	27		(975,278,799)	-	(975,278,799)	-
9. Selling expenses	25	VI.08	-	-	-	-
10. General and administration expenses	26	VI.08	2,811,838,245	(988,516,074)	4,332,928,506	1,756,259,113
12. Operating profit	30		(7,446,288,700)	952,308,909	(10,832,819,366)	(2,163,030,524)
13. Other income	31	VI.06	6,114,103,760	4,367,450	6,197,988,380	8,092,760
14. Other expenses	32	VI.07	3,501,604	291,935,863	4,478,367	291,935,863
15. Loss/profit from other activities	40		6,110,602,156	(287,568,413)	6,193,510,013	(283,843,103)
16. Accounting profit before tax	50		(1,335,686,544)	664,740,496	(4,639,309,353)	(2,446,873,627)
17. Current corporate income tax expense	51	VI.10	-	-	-	-
18. Deferred corporate tax expense/(income)	52		-	-	-	-
19. Net profit after corporate income tax	60		(1,335,686,544)	664,740,496	(4,639,309,353)	(2,446,873,627)
20. Profit after tax of shareholders of parent company	61		(77,996,123)	597,183,167	(2,313,147,671)	(1,498,509,567)
21. Profit after tax of non-controlling shareholders	62		(1,257,690,421)	67,557,329	(2,326,161,682)	(948,364,060)
22. Basic earnings per share (*)	70		(1)	11	(44)	(29)
23. Declining earnings per share (*)	71		(1)	11	(44)	(29)

TABLE MAKER

CHIEF ACCOUNTANT

GENERAL DIRECTOR

HOANG MANH TUAN

PHAM THI CHINH LUONG

NGUYEN NGOC HUNG



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CONSOLIDATED FINANCIAL STATEMENTS

the second quarter of the fiscal year ending December 31, 2026

Form No. B 03 - DN

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

CONSOLIDATED CASH FLOW STATEMENT

(By indirect method)

Second quarter of 2026

ITEMS	CODES	NOTES	ACCUMULATED FROM BEGINNING OF YEAR TO THIS PERIOD	
			CURRENT YEAR	PRIOR YEAR
1	2	3	4	5
I - Cash flows from operating activities				
1. Profit before tax	01		(4,639,309,353)	(2,446,873,627)
2. Adjustments for			16,418,805,134	13,335,614,059
- Depreciation of fixed assets and investment properties	02		8,637,635,546	8,721,833,722
- Provisions	03		(2,373,100,250)	(1,382,992,245)
- Foreign exchange profits, losses arising from translating foreign currency items	04			337,042,323
- Profits, losses from investing activities	05		3,966,569,512	(6,000,000)
- Interest expense	06		6,187,700,326	5,665,730,259
3. Operating profit before movements in working capital	08		11,779,495,781	10,888,740,432
- Increase, decrease in receivables	09		785,000,814	(1,446,579,938)
- Increase, decrease in inventories	10		63,000,000	(463,120,568)
- Increase, decrease in payables (excluding accrued loan interest, corporate income tax payable)	11		(9,387,689,458)	(5,295,303,233)
- Increase or decrease in deferred expenses	12		(7,241,183)	(16,297,350)
- Increase, decrease in trading securities	13		682,576,448	112,163,587
- Interest Paid	14		(3,352,165,177)	(3,664,807,961)
- Other cash outflows	17		(370,000,000)	
Net cash generated by operating activities	20		192,977,225	114,794,969
III - Cash flows from financing activities				
- Acquisition and construction of fixed assets and other long-term assets	21		(13,514,421,333)	(1,663,378,083)
- Cash outflow for lending, buying debt instruments of other entities	23		(3,500,000,000)	
- Cash spent on investment in other entities	25		(10,000,000,000)	
- Interest earned, dividends and profits received	27			50,197,809
Net cash generated by investing activities	30		(27,014,421,333)	(1,613,180,274)
III - Cash flows from financing activities				
- Proceeds from issuing shares, receiving capital contributions from owners	31		13,736,603,500	
- Proceeds from borrowings	33		21,800,533,820	950,000,000
- Repayment of borrowings	34		(2,515,354,858)	(2,453,312,221)
Net cash used in financing activities	40		33,021,782,462	(1,503,312,221)
Net decreases in cash during the period (50=20+30+40)	50		6,200,338,354	(3,001,697,526)
Cash and cash equivalents at the beginning of the period	60		2,318,596,164	5,096,837,970
Effects of changes in foreign exchange rates	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70		8,518,934,518	2,095,140,444

TABLE MAKER

CHIEF ACCOUNTANT

Hanoi, date 30 month 7 year 2026

GENERAL DIRECTOR

HOANG MANH TUAN

PHAM THI CHINH LUONG

NGUYEN NGOC HUNG

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Quarter 2, 2026

I. Characteristics of business operations

1. Form of capital ownership : Joint Stock Company

2. Business field : Construction, services, manufacturing

3. Business lines:

- Regarding mechanics and electricity: manufacturing, repairing, installing mechanical equipment and spare parts for agriculture, forestry, salt industry, irrigation and construction; Manufacturing lifting equipment and equipment for agricultural processing lines: coffee, sugarcane, sugar, tea; Assembling small trucks for rural areas; Designing and manufacturing pumps up to 8,000m³/h; Construction and installation of power lines and transformer stations up to 35KV; Manufacturing low-voltage electrical cabinets, central control cabinets for irrigation and processing industry; Producing and trading electricity;
- Regarding construction: Investing in rural infrastructure construction; constructing irrigation works: reservoirs, canals, embankments and dams; Construction and installation of civil works, industrial wastewater treatment systems, rural clean water and environmental sanitation; Manufacturing industrial construction covers; Excavation and filling of soil and rocks, leveling the ground, developing infrastructure;
- Regarding trade and services: domestic business and import-export of materials, machinery, equipment, chemicals for agriculture (except chemicals banned by the State) and agricultural product processing; Trading in food, foodstuffs and agricultural and forestry products; Production and trading of construction materials, mirrors, glass, artificial boards; Leasing of houses, offices, warehouses, factories; Hotel business and travel services (excluding karaoke room, dance hall, bar business);
- Investment in construction of agricultural, forestry, salt industry, irrigation, industrial, civil, transport and rural infrastructure works;
- Real estate business;
- Exploitation of minerals and resources; Exploitation of construction materials (soil, stone, sand, gravel) including survey, exploration and processing (except for minerals prohibited by the State);
- Grouting, cementing, waterproofing reinforcement and foundation treatment of construction works; Waterproofing foundation and dike body, coal dam of irrigation and hydroelectric works;
- Dredging of rivers, estuaries, seaports; Production of roller compacted concrete and all kinds of concrete; Construction of roads and railways; Construction of civil and industrial works; Testing of construction materials;
- Fabrication and installation of equipment and spare parts for irrigation and hydroelectric works; Fabrication, installation and repair of agricultural and forestry product processing factories; Fabrication and installation of steel structure frame works;
- Investing in hydroelectric plants, urban areas, industrial park infrastructure, high-rise buildings;
- Trading in construction materials, electrical materials and other metals; Trading in construction equipment and spare parts; Trading in means of transport; Trading in restaurant services; Trading in apartment building management services; Leasing machinery and equipment; Trading in petrol and oil agents; Trading in consignment agents;

MCG ENERGY AND REAL ESTATE JOINT STOCK COMPANY

Address: Alley 102, Truong Chinh Street, Kim Lien Ward, Hanoi, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS

Second quarter of the fiscal year ending December 31, 2026

Notes to the consolidated financial statements

- Preschool education, primary education, secondary education, high school education, vocational secondary education, college and university education; Short-term and long-term vocational training in the fields of: business and management, computers, construction, mining engineering technology, geology and food processing (only allowed to operate after permission from competent State agencies);
- Design of general layout, interior and exterior architecture: for civil and industrial construction works;
- Design of civil construction structures;
- Design of hydroelectric and irrigation works;
- Design and installation of mechanical equipment for hydroelectric works;
- Construction supervision of civil, industrial and hydroelectric works in the specialized supervision field: Construction and completion;
- Real estate brokerage;
- Real estate valuation;
- Real estate trading floor;
- Consulting, advertising, real estate management;
- Installation of industrial machinery and equipment;
- Installation of elevator systems, automatic stairs, all types of automatic doors, lighting systems, vacuum systems, sound systems and entertainment equipment systems;
- Management consulting activities (excluding legal, financial, tax, auditing, accounting, securities consulting).

4. Normal business production cycle:

5. Characteristics of business operations during the fiscal year that affect the Financial Statements

6. Corporate structure

- Total number of subsidiaries: 01

+ Number of Consolidated Subsidiaries: 01

+ Number of Non-Consolidated Subsidiaries: 0

- List of Consolidated Subsidiaries

+ An Pha Hydropower Investment Joint Stock Company

Address: Pa Sang Village, Muong Bam Commune, Son La, Viet Nam

Parent Company's Interest Ratio: 61 %

Parent Company's voting rights: 61 %

- List of significant Associates reflected: 01

+ Binh Long Renewable Energy Joint Stock Company

Address: Pac Gay Hamlet, Hoa An Commune, Cao Bang Province, Vietnam

Parent Company's Interest Ratio: 20 %

Parent Company's voting rights: 20 %

II. Accounting period, currency used in accounting

MCG ENERGY AND REAL ESTATE JOINT STOCK COMPANY

Address: Alley 102, Truong Chinh Street, Kim Lien Ward, Hanoi, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS

Second quarter of the fiscal year ending December 31, 2026

Notes to the consolidated financial statements

1. Annual accounting period

The Company's fiscal year begins on January 1 and ends on December 31 each year. Fiscal year 2026 is the Company's 21th fiscal year since its conversion to a joint stock company.

2. Currency used in accounting

The currency used in accounting is Vietnamese Dong (VND)

III. Applicable Accounting Standards and Regimes

1. Applicable accounting regime

The Company applies the Vietnamese Enterprise Accounting Regime issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

2. Declaration on compliance with accounting standards and accounting regimes

The Board of Directors of MCG Energy and Real Estate JSC declares compliance with the issued Vietnamese Accounting Standards in accordance with the characteristics of the Company's production and business activities.

IV. Applicable accounting policies

1. Types of exchange rates applied in accounting:

Economic transactions arising in foreign currencies are accounted for at the actual exchange rate of the transaction bank at the time of the transaction. At the end of the year, assets in cash and liabilities denominated in foreign currencies are converted at the buying exchange rate of the commercial bank where the Company opens an account on the closing date of the accounting year. All actual exchange rate differences arising during the period and revaluation differences of currency items are transferred to the business performance report of the fiscal year.

2. Principles of recording cash and cash equivalents.

Cash and cash equivalents include cash, bank deposits, cash in transit and short-term investments with maturity or maturity not exceeding 3 months from the date of purchase, easily convertible to known amounts of cash and subject to insignificant risk of change in value.

3. Principles of accounting for financial investments.

a) Trading securities: are recorded at original cost, including: purchase price plus purchase costs (if any) such as brokerage, transaction, information provision, taxes, fees and bank fees. The original cost of trading securities is determined according to the fair value of payments at the time the transaction occurs. The time of recording trading securities is the time of ownership, specifically as follows:

- Listed securities are recorded at the time of order matching (T+0)

- Unlisted securities are recorded at the time of official ownership according to the provisions of law.

b) Investments held to maturity: Term bank deposits (including types of bills, promissory notes), bonds, preferred shares that the issuer is required to repurchase at a certain time in the future.

c) Loans: Loans under contracts between parties but are not traded on the market like securities.

d) Investments in subsidiaries and associates: are accounted for using the cost method. Net profits distributed from subsidiaries and associates arising after the date of investment are recorded in the Income Statement. Other distributions are deductions from the cost of investment.

Investments in joint ventures are accounted for using the cost method. Joint venture capital contributions do not adjust for changes in the company's ownership share in the net assets of the joint venture. The income statement of the company reflects the income distributed from the accumulated net profits of the joint venture arising after the joint venture capital contribution.

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CONSOLIDATED FINANCIAL STATEMENTS

Second quarter of the fiscal year ending December 31, 2026

Notes to the consolidated financial statements

d) Investments in equity instruments of other entities: are recorded at cost starting from the date of investment capital contribution.

e) Accounting methods for other transactions related to financial investments.

Provision for devaluation of securities is made for each type of securities traded on the market and whose market price is lower than the price recorded in the books. The market price used as the basis for considering provision is determined as follows:

- For securities listed on the Hanoi Stock Exchange (HNX), it is the average trading price on the date of provision.

- For securities listed on the Ho Chi Minh City Stock Exchange (HOSE), it is the closing price on the date of provision.

- For securities registered for trading on the trading market of unlisted public companies (UPCom), it is the average trading price on the system on the date of provision.

- For securities not registered for trading on the trading market of public companies, it is the average price based on the trading price announced by at least 3 securities companies on the date of provision.

- For listed securities that are cancelled or suspended from trading from the sixth trading day onwards, the book value is the date of the most recent Balance Sheet.

Provision for losses for financial investments in other economic organizations is set up when these economic organizations suffer losses (except for planned losses determined in the business plan before investment) with the provision level equal to the difference between the actual capital contributions of the parties in the economic organization and the actual equity multiplied (x) by the Company's capital contribution ratio compared to the total actual capital contributions of the parties in the economic organization.

When liquidating an investment, the difference between the net liquidation value and the book value is recorded as income or expense.

4. Principles of accounting for receivables

Accounts receivable from customers, prepayments to sellers, internal receivables and other receivables are recorded according to invoices and documents. At the time of reporting, if:

- The collection or payment period is less than 1 year (or within a production and business cycle), it is classified as a short-term asset.

- The collection or payment period is more than 1 year (or over a production and business cycle), it is classified as a long-term asset.

Provision for doubtful debts is established for each doubtful debt based on the age of the debt or the expected loss that may occur, specifically as follows:

- ☐ For overdue receivables:

- 30% of the value for receivables overdue for less than 1 year.

- 50% of the value for receivables overdue from 1 year to less than 2 years.

- 70% of the value for receivables overdue from 2 years to less than 3 years.

- 100% of the value for receivables overdue for 3 years or more.

- ☐ For receivables that are not overdue but are unlikely to be recovered: based on the expected loss level to establish a provision.

Provision for doubtful debts (if any) is established at the end of the accounting year.

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5. Principles of inventory recording

Inventories are stated at cost. The cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Inventories are valued at the weighted average cost method and accounted for using the perpetual inventory method.

Provision for inventories is recognised when the cost is greater than the net realisable value. The net realisable value is the estimated selling price of the inventories less the estimated costs of completion and the estimated costs necessary to make the sale.

6. Principles of recording and depreciating fixed assets, financial lease fixed assets, investment real estate

Fixed assets are stated at cost less accumulated depreciation. The cost of fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the date when the assets are ready for use. Expenditures incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that these costs will result in an increase in future economic benefits from the use of the assets. Expenditures that do not satisfy the above conditions are recorded as expenses in the period.

When fixed assets are sold or liquidated, the cost and accumulated depreciation are written off and any gain or loss arising from the liquidation is included in the income or expenses of the period.

Fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation period is calculated according to the depreciation period prescribed in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance. The specific depreciation years are as follows:

Type of fixed asset	Number of years
Houses, buildings	10 - 50
Machinery and equipment	3 - 20
Means of transport, transmission	6 - 20
Management equipment and tools	3 - 10
Other fixed assets	4 - 6

Borrowing costs are recorded as expenses in the period. In particular, borrowing costs for investment in construction of the high-rise residential and office project at 102 Truong Chinh are capitalized into the value of the project.

7. Deferred corporate income tax accounting principles

Deferred income tax is the income tax payable or recoverable in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their amounts used for tax purposes. Deferred income tax liabilities are recognised for all taxable temporary differences. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

The carrying amount of deferred income tax assets is reviewed at the end of each financial year and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

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Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability settled, based on tax rates that have been enacted at the end of the financial year. Deferred income tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised directly in equity.

8. Principles of accounting for prepaid expenses.

Tools and equipment that have been put into use are allocated to expenses using the straight-line method over a period of no more than 3 years.

In particular, tools and equipment that have been reclassified due to not meeting the criteria of Fixed Assets as prescribed in Circular 45/2013/TT-BTC dated April 25, 2013 are allocated over a period of no more than 3 years from January 1, 2013.

9. Principles of accounting for liabilities.

Payables to suppliers, internal payables, other payables, loans at the reporting time if:

- Having a payment term of less than 1 year or within a business production cycle are classified as short-term debt.
- Having a payment term of more than 1 year or over a business production cycle are classified as long-term debt.

10. Principles of recording loans and financial lease liabilities

Finance lease loans are monitored by payment term. Loans with repayment term of more than 12 months from the date of the Financial Statement are classified as long-term loans and finance lease debts. Loans due within the next 12 months from the date of the Financial Statement are classified as short-term loans and finance lease debts.

11. Principle of recording payable expenses

Actual expenses that have not yet been incurred but are deducted in advance into production and business expenses in the period to ensure the principle of matching between revenue and expenses. When such expenses arise, if there is a difference with the amount deducted, the accountant will make an additional addition or reduce the cost corresponding to the difference.

12. Principles and methods of recording provisions for payables.

Provisions for payables are recorded in business management expenses, except for provisions for payables for product and goods warranties, which are recorded in sales expenses, and provisions for payables for construction warranty costs, which are recorded in general production costs.

13. Principles of recognizing unrealized revenue.

Unearned revenue includes revenue received in advance such as: Amounts paid in advance by customers for one or more accounting periods for asset leases, interest received in advance for lending capital or purchasing debt instruments; and other unearned revenue.

14. Principles of recording convertible bonds.

Convertible bonds are bonds that can be converted into common stock under predetermined conditions.

Convertible bonds are recognized as liabilities and equity. The liability portion is estimated using the market interest rate of similar non-convertible bonds at the issuance date. The liability portion is adjusted for the actual interest rate over the life of the bond through recognition as expense. The portion recognized as equity is the difference between the fair value of the convertible bond and the liability portion. The costs associated with the issuance of convertible bonds are allocated to liabilities and equity on a pro rata basis.

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15. Principles of equity recognition.

The Company's operating capital includes:

- ☐ Owner's investment capital: recorded according to the actual amount invested by shareholders.
- ☐ Share capital surplus: the difference due to the issuance of shares higher than the par value.

Undistributed profit after tax is the profit from the business's operations after deducting the current year's corporate income tax expense and adjustments due to retroactive application of changes in accounting policies and retroactive adjustments of material errors of previous years.

After being approved by the Board of Directors, the profit after corporate income tax is allocated to funds according to the Company's Charter and current legal regulations, and will be distributed to shareholders based on the proportion of shares owned.

Dividends payable to shareholders are recorded as payables in the Company's Balance Sheet after the Company's Board of Directors announces the dividend payment.

The Company's funds are allocated according to the Charter and the decision of the Annual General Meeting of Shareholders.

16. Principles and methods of revenue recognition

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer and no significant uncertainties remain regarding the payment of consideration, associated costs or the possible return of the goods.

Revenue from the provision of services is recognised when there are no significant uncertainties regarding the payment of consideration or associated costs. In the case of services being performed over several accounting periods, the determination of revenue in each period is based on the percentage of service completion at the end of the fiscal year.

Revenue from construction activities: construction contracts stipulate that contractors are paid according to the value of the volume performed, revenue related to the contract is recognised corresponding to the completed work confirmed by the customer during the year.

Revenue from real estate trading is recognised when the transfer contract has been signed by both parties and the boundary has been handed over.

Interest is recognised on the basis of time and the actual interest rate for each period.

Dividends and profits are recorded when the Company is entitled to receive dividends or profits from capital contributions. Dividends received in the form of shares are not recorded in income but only the increased quantity is monitored. Other income includes: income from liquidation of fixed assets, difference in revaluation of assets contributed as capital, fines, compensation and other income.

17. Principles of accounting for cost of goods sold.

The cost of land transfer with infrastructure is determined according to the investment estimate.

For construction activities: cost of goods sold is recorded according to actual costs incurred but does not exceed the contract rate on revenue recorded in the period for each project. The contract rate is determined according to each contract between the Company and the Enterprise, Branch and is applied consistently for each period during the construction process of each project..

18. Principles of financial cost accounting.

Financial expenses include expenses or losses related to financial investment activities, costs of lending and borrowing capital, costs of contributing capital to joint ventures and associations,

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losses on short-term securities transfers, costs of securities sales transactions, provisions for devaluation of trading securities, provisions for losses on investments in other entities, exchange rate differences and other financial expenses.

Financial expenses are recorded according to the amount incurred in the period without offsetting against financial revenue.

19. Principles of accounting for sales costs and business management costs

Selling expenses are actual expenses incurred in the process of selling products, goods, and providing services, including costs of offering, introducing products, advertising products, sales commissions, product warranty costs (except for construction and installation activities), product preservation and packaging costs, and other sales expenses.

Business management expenses are general management expenses of the enterprise, including salary expenses and deductions based on salaries of employees in the business management department, office materials, labor tools, depreciation of fixed assets used for business management, land rent, business license tax, provision for bad debts, outsourced services, and other cash expenses.

All sales and business management expenses incurred during the period are immediately recorded in the business performance report of that period when such expenses do not bring economic benefits in the following periods..

20. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses.

The Company is obliged to pay corporate income tax at the rate of 20%.

Corporate income tax expense for the period includes current income tax and deferred income tax.

Current income tax is the tax calculated based on taxable income for the period using the tax rate applicable at the end of the period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting as well as adjustments for income and expenses that are not taxable or deductible.

21. Principles and methods of preparing Consolidated Financial Statements

Method of recording non-controlling interest:

Non-controlling interests are presented in the consolidated balance sheet as a separate item in equity. The non-controlling interest in the group income statement is also presented separately in the consolidated income statement.

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Accounting method for recording profits and losses when there is a change in ownership ratio at a subsidiary:

Method of eliminating internal transactions:

The carrying amount of the Parent Company's investment in each subsidiary and the Parent Company's share of the subsidiary's equity are eliminated in full.

The balance of receivables, payables, loans... between units in the group is completely eliminated.

Revenues, income and expenses arising from intra-group transactions are completely eliminated.

Unrealised profits arising from intra-group transactions that are included in the carrying amount of assets are eliminated in full. Unrealised losses arising from intra-group transactions that are included in the carrying amount of assets are eliminated unless the cost causing the loss is unrecoverable.

Basis for preparing consolidated financial statements: Financial statements are prepared and presented based on basic accounting principles and methods: accrual basis, going concern, historical cost, relevance, consistency, prudence, materiality, offsetting and comparability.

Stakeholders: Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering any possible related party relationship, attention is directed more to the substance of the relationship than to the legal form.

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V- Additional information for items presented in the Balance Sheet

Unit: VND

		Closing balance	Opening balance
1- Cash and cash equivalents		839,282,460	692,021,730
- Cash on hand			
- Non-term bank deposits		7,679,652,058	1,626,574,434
- Cash equivalents			
Sum		8,518,934,518	2,318,596,164

2- Financial investments:

	Original price	Closing balance Reasonable price	Provision	Original price	Opening balance Reasonable price	Provision
a) Trading securities:	1,074,655,462	863,950,000	(210,705,462)	1,757,231,910	1,372,370,000	(384,861,910)
- Total stock value	1,074,655,462	863,950,000	(210,705,462)	1,757,231,910	1,372,370,000	(384,861,910)
+ Shares of Saigon Hanoi	589,359,735	447,150,000	(142,209,735)	551,859,735	490,500,000	(61,359,735)
+ Shares of Construction				600,381,530	412,720,000	(187,661,530)
+ Shares of Southern Rubber				75,686,485	66,750,000	(8,936,485)
+ Shares of Electricity Joint Stock	286,706,420	262,000,000	(24,706,420)	286,706,420	221,000,000	(65,706,420)
+ Shares of Dat Xanh Real Estate				242,597,740	181,400,000	(61,197,740)
+ Vietnam Gas Corporation - JSC	198,589,307	154,800,000	(43,789,307)			

- The number of trading securities held at the end of the period is as follows:

	Closing balance	Opening balance
+ Shares of Saigon Hanoi Commercial Joint Stock Bank	33,000	30,000
+ Shares of Construction Development Investment Joint Stock Corporation		24,640
+ Shares of Southern Rubber Industry Joint Stock Company		5,000
+ Shares of Electricity Joint Stock Finance Company	20,000	20,000
+ Shares of Dat Xanh Real Estate Services Joint Stock Company		20,000
+ Vietnam Gas Corporation - JSC	2,000	

b) Investment held until maturity

Item	Closing balance			Opening balance		
	Original	Recoverable	Reserve	Original	Recoverable value	Reserve
b1) Short term	20,350,376,493	14,113,999,451	(6,236,377,042)	13,953,482,050	8,791,014,598	(5,162,467,452)
- Time deposits	6,396,894,443	6,396,894,443				
- Bonds						
- Short-term loans	13,953,482,050	7,717,105,008	(6,236,377,042)	13,953,482,050	8,791,014,598	(5,162,467,452)
+ Van Lam Mechanical Joint	183,020,468		(183,020,468)	183,020,468		(183,020,468)
+ BHG Construction Joint Stock	3,332,611,857	3,332,611,857		3,332,611,857	3,332,611,857	
+ BHG Construction Joint Stock Co	1,668,863,423		(1,668,863,423)	1,668,863,423	89,416,439	(1,579,446,984)
+ Linh Vietnam Investment Co.,	8,768,986,302	4,384,493,151	(4,384,493,151)	8,768,986,302	5,368,986,302	(3,400,000,000)
b2) Long term				2,807,345,578	2,807,345,578	
- Time deposits				2,807,345,578	2,807,345,578	

	Closing balance Reasonable	Opening balance Reasonable
- Investing in affiliated companies		
+ Binh Long Renewable Energy	15,943,881,623	
Cộng	15,943,881,623	

b) Investing in other entities

	Closing balance			Opening balance		
	Original	Provision	Reasonable	Original	Provision	Reasonable
+ Ha Tinh Industrial Parks	1,050,000,000	(1,050,000,000)		1,050,000,000	(1,050,000,000)	
+ Meco Power Development and	2,250,000,000	(500,081)	2,249,499,919	2,250,000,000	(500,081)	2,249,499,919
+ Hoa Binh Mechanical and	2,241,470,000	(2,241,470,000)		2,241,470,000	(2,241,470,000)	
+ BP Consulting and Construction	1,800,000,000	(41,403,547)	1,758,596,453	1,800,000,000	(41,403,547)	1,758,596,453
+ Binh Long Renewable Energy				10,000,000,000	(3,080,839,578)	6,919,160,422
+ Yen Bai Artificial Board Joint	2,550,000,000	(2,550,000,000)		2,550,000,000	(2,550,000,000)	
Sum	9,891,470,000	(5,883,373,628)	4,008,096,372	19,891,470,000	(8,964,213,206)	10,927,256,794

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During the period, the Company purchased 1,000,000 shares of Binh Long Renewable Energy Joint Stock Company for VND 10,000,000,000 from Mr. Nguyen Ngoc Binh.

3- Accounts receivable from customers	Closing balance	Opening balance
a) Short-term trade receivables	13,621,315,389	17,087,491,821
b) Accounts receivable from related parties	26,046,609,257	25,833,217,430
<i>An Pha Hydropower Investment Joint Stock Company</i>		
<i>Production receivable</i>	23,685,598,780	23,685,598,780
<i>Must collect electricity, water and rent</i>	44,467,619	41,239,942
<i>Receivables from liquidation of fixed assets</i>	550,000,000	550,000,000
	-	-
<i>MCG Construction Joint Stock Company</i>		
<i>Must collect technical consulting fees</i>	370,602,935	241,857,352
<i>MECO Power Investment and Development Joint Stock Company</i>		
<i>Receivables from construction output, liquidation of unfinished construction assets</i>	925,682,068	925,682,068
	-	-
<i>Thien Nam Asset Management and Exploitation Joint Stock Company</i>		
<i>Electricity and water bills</i>	293,366,690	8,305,972
<i>Technical consulting fees for the Van Tu project.</i>	176,891,165	380,533,316
	-	-
Sum	39,667,924,646	42,920,709,251

4- Other receivables	Closing balance		Opening balance	
	Value	Provision	Value	Provision
a) Short-term	63,184,097,071	56,943,127,623	62,384,622,944	57,936,473,203
- Advance	3,466,362,094	15,700,000	2,378,308,824	15,700,000
- Bet, deposit	15,700,000	-	15,700,000	-
- Other receivables	59,702,034,977	56,927,427,623	59,990,614,120	57,920,773,203
<i>Other receivables are related parties</i>	2,530,422,737	281,187,589	2,397,915,756	225,941,125
<i>An Pha Hydropower Investment Joint</i>	313,619,694	281,187,589	313,619,694	225,941,125
<i>Mr. Tran Hai Anh - Advance receivables,</i>	-	-	42,418,026	-
<i>Mr. Nguyen Van Huyen - Advance</i>	2,189,878,036	-	2,041,878,036	-
<i>Mr. Nguyen Thiet - Advances receivable</i>	26,925,007	-	-	-
	-	-	-	-
b) Long-term	7,000,000	-	7,000,000	-
- Bet, deposit	7,000,000	-	7,000,000	-
Cộng	65,721,519,808	57,224,315,212	64,789,538,700	58,162,414,328

5- bad debt	Closing balance		Opening balance	
	Original price	Recoverable	Original price	Recoverable
- Total value of receivables, loans that are	(95,130,302,965)	-	(89,085,939,737)	-

6- Inventories	Closing balance		Opening balance	
	Original price	Provision	Original price	Provision
- Raw materials	242,795,900		242,795,900	
- Tools, instruments	900,000		900,000	
- Work in progress	578,346,242		578,346,242	
- Finished product	52,886,080		52,886,080	
- Goods for sale	2,248,199,312		2,248,199,312	
Sum	3,123,127,534	-	3,123,127,534	-

7- Increase, decrease tangible fixed assets:	Original price	Recoverable	Original price	Recoverable
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a) Long-term work in progress

Project 102 Truong Chinh	42,142,198,717	42,142,198,717	42,142,198,717	42,142,198,717
Sum	42,142,198,717	42,142,198,717	42,142,198,717	42,142,198,717

Construction in progress

	Closing balance	Opening balance
- Basic construction	961,673,068,022	929,846,597,466
Nam Hoa Hydropower Project	961,673,068,022	929,846,597,466
Sum	961,673,068,022	929,846,597,466

7- Increase, decrease tangible fixed assets:

Items	Houses, buildings	Machinery and equipment	Means of transport, transmission	Other tangible fixed assets	Total
Original price					
Beginning balance	204,755,497,568	172,226,794,657	7,644,273,494	111,013,409	384,737,579,128
- Other decreases	(326,883,636)	-	-	-	(326,883,636)
Closing balance	204,428,613,932	172,226,794,657	7,644,273,494	111,013,409	384,410,695,492
Accumulated depreciation					
Beginning balance	60,814,911,030	97,928,223,745	6,388,197,883	111,013,409	165,242,346,067
- Depreciation during the period	3,120,957,984	4,322,117,966	131,042,646	-	7,574,118,596
- Other decreases	(98,065,080)	-	-	-	(98,065,080)
Closing balance	63,837,803,934	102,250,341,711	6,519,240,529	111,013,409	172,718,399,583
Residual value					
- On New Year's Day	143,940,586,538	74,298,570,912	1,256,075,611	-	219,495,233,061
- At the end of the period	140,590,809,998	69,976,452,946	1,125,032,965	-	211,692,295,909

- Original price of fixed assets at the end of the year that have been fully depreciated but are 16,497,647,887

8- Increase, decrease investment real estate:

Items	Opening balance	Increase in	Decrease in period	Closing balance
Original price	117,774,019,565			117,774,019,565
- Home	115,948,998,618			115,948,998,618
- Infrastructure	1,825,020,947			1,825,020,947
Accumulated depreciation	28,346,544,235	1,161,582,030		29,508,126,265
- Home	27,081,053,707	1,131,337,146		28,212,390,853
- Infrastructure	1,265,490,528	30,244,884		1,295,735,412
Residual value	89,427,475,330			88,265,893,300
- Home	88,867,944,911			87,736,607,765
- Infrastructure	559,530,419			529,285,535

- Original price of investment real estate has been fully depreciated but is still rented out or held for 580,982,864

9- Pending costs

a) Short-term

- Tools, supplies and other expenses 5,346,971 14,945,154

b) Long-term

- Other items 31,836,780 14,997,414

Sum

37,183,751 29,942,568

10- Loans and financial leases

Closing balance		during the period		Opening balance	
Value	Debt that can be paid	Increases	Decreases	Value	Debt that can be paid

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a) Short term	12,520,229,300	12,520,229,300	10,261,119,074	7,776,473,932	10,035,584,158	10,035,584,158
<i>Other short-term loans</i>	<i>12,520,229,300</i>	<i>12,520,229,300</i>	<i>10,261,119,074</i>	<i>7,776,473,932</i>	<i>10,035,584,158</i>	<i>10,035,584,158</i>
b) Long-term	559,344,153,144	559,344,153,144	26,750,533,820	9,950,000,000	542,543,619,324	542,543,619,324
<i>Mr. Nguyen Ngoc Binh</i>	<i>110,007,935,820</i>	<i>110,007,935,820</i>	<i>21,800,533,820</i>		<i>88,207,402,000</i>	<i>88,207,402,000</i>
<i>Vay dài hạn</i>	<i>449,336,217,324</i>	<i>449,336,217,324</i>	<i>4,950,000,000</i>	<i>9,950,000,000</i>	<i>454,336,217,324</i>	<i>454,336,217,324</i>
Sum	571,864,382,444	571,864,382,444	37,011,652,894	17,726,473,932	552,579,203,482	552,579,203,482

11- Payable to seller

	Closing balance		Opening balance	
	Value	Debt that can	Value	Debt that can be
a) Short-term trade payables	104,119,223,197	104,119,223,197	117,165,411,544	117,165,411,544
sum	104,119,223,197	104,119,223,197	117,165,411,544	117,165,411,544
b) Payable to related parties	8,845,696,681	8,845,696,681	8,845,696,681	8,845,696,681

Electromechanical Equipment and Spare Parts Jo
Must pay for supplies

	5,220,036,449	5,220,036,449	5,220,036,449	5,220,036,449
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MECO Saigon Irrigation Construction Joint Stock
Must pay for construction volume

	441,268,550	441,268,550	441,268,550	441,268,550
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Sum	112,964,919,878	112,964,919,878	126,011,108,225	126,011,108,225
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12. Taxes and other payments to the state

	Opening balance	Amount	Amount actually	Closing balance
a) Must Pay				
- Value added tax	777,014,584	213,046,686	2,500,785	987,560,485
- Personal Income Tax	501,460,672	130,627,215	383,713,211	248,374,676
- Resource tax	137,321,997	414,483,443	549,647,099	2,158,341
- Land tax and land rent	135,013,911	284,872,209	284,872,209	135,013,911
- Taxes, fees, charges and other payable amounts	213,693,568	-	-	213,693,568
Sum	1,764,504,732	1,043,029,553	1,220,733,304	1,586,800,981

13- Cost to Pay

	Closing balance	Opening balance
a) Short-term	12,139,675,759	12,126,774,014
<i>Payable to related parties</i>		
<i>Payable to other organizations and individuals</i>	12,139,675,759	12,126,774,014
- Interest expense payable	12,901,745	
- Bond interest payable	75,242,000	75,242,000
- Construction costs	10,431,131,741	10,431,131,741
- Relocation support costs	1,620,400,273	1,620,400,273
b) Long-term	210,291,008,756	189,469,901,989
- Mr. Nguyen Ngoc Binh - Interest expense payable	18,896,015,019	14,790,751,729
- Interest expense payable	191,394,993,737	174,679,150,260
Sum	222,430,684,515	201,596,676,003

14- Other payable

	Closing balance	Opening balance
a) Short-term		
- Surplus assets pending resolution	5,810,184,538	5,810,184,538
- Union dues	218,336,379	211,548,476
- Social insurance	761,783,124	761,783,124
- Unemployment insurance	1,162	440
- Must return equitization	252,180,000	252,180,000
- Receive deposits, short-term bets		1,488,098

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- Dividends payable	87,848,300	87,848,300
- Other payables	11,773,288,040	12,220,609,905
Sum	18,903,621,543	19,345,642,881

b) Long-term

- Receive deposits, long-term bets	103,000,000	76,000,000
- Other payables	73,716,976,500	71,882,906,500
- Other payables to related parties	126,607,027,250	124,227,514,750

Thien Nam Asset Management and Exploitation Joint Stock Company

117,800,000,000 121,600,000,000

Other payments must be made to Mr. Nguyen Ngoc Binh and co-owners Nguyen Ngoc

8,807,027,250 2,627,514,750

Sum	200,427,003,750	196,186,421,250
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16- Revenue awaiting allocation

Closing balance Opening balance

a) Ngân hạn

- Other pending revenue	10,423,497	15,379,371
Sum	10,423,497	15,379,371

15- Equity

a) Equity Fluctuation Reconciliation Table

Content	Owner's	Capital	Development	Treasury	Undistributed	Non-	Sum
A	1	2	3	4	5	6	7
Last year's opening	575,100,000,000	32,960,749,348		(73,426,398,513)	(441,321,252,547)	138,535,829,014	231,848,927,302
- Profit (loss) in the					(7,564,429,366)	(2,484,430,398)	(10,048,859,764)
Beginning balance of	575,100,000,000	32,960,749,348		(73,426,398,513)	(448,885,681,913)	136,051,398,616	221,800,067,538
- Profit (loss) for the					(2,313,147,671)	(2,326,161,682)	(4,639,309,353)
- Other increase		(59,689,795,013)		73,426,398,513			13,736,603,500
Closing balance	575,100,000,000	(26,729,045,665)			(451,198,829,584)	133,725,236,934	230,897,361,685

b) Owner's equity details

Closing balance Opening balance

- Capital contributions of other entities	575,100,000,000	575,100,000,000
Sum	575,100,000,000	575,100,000,000

c) Capital transactions with shareholders and dividend and profit distribution

Closing balance Opening balance

- Owner's equity		
+ Beginning capital contribution	575,100,000,000	575,100,000,000
+ Capital increase during the year		
+ Capital contribution decreased during the year		
+ End of year capital contribution	575,100,000,000	575,100,000,000
- Dividends, distributed profits		

d) Share

Closing balance Opening balance

- Number of shares registered for issuance	57,510,000	57,510,000
- Number of shares sold to the public	57,510,000	57,510,000
+ Common stock	57,510,000	57,510,000
+ Preferred stock		
- Number of shares bought back		5,460,000
+ Common stock		5,460,000
+ Preferred stock		
- Number of shares outstanding	57,510,000	52,050,000
+ Common stock	57,510,000	52,050,000
+ Preferred stock		

* Outstanding share price: 10.000đ/CP

16- Off-Balance Sheet Items

Closing balance Opening balance

a) Bad debt resolved:	272,216,330,017	272,406,330,017
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Notes to the consolidated financial statements**VI. Additional information for items presented in the Income Statement**

	This period	Previous period
1- Total sales and service revenue		
a) Revenue		
- Doanh thu bán hàng		6,583,815,618
- Construction contract revenue	1,490,110,912	
- Real estate business revenue	1,795,156,556	951,136,229
- Revenue from sales of commercial electricity	4,849,896,473	6,530,249,845
- Other revenue	2,140,646,699	2,750,619,583
Sum	10,275,810,640	16,815,821,275
2- Cost of goods sold	This period	Previous period
- Cost of goods sold		6,579,562,480
- Construction operating costs	1,509,503,735	
- Cost of real estate business operations	1,416,046,326	
- Cost of sales of commercial electricity	4,306,780,837	3,773,401,397
- Cost of operating expenses for services and others	2,164,224,135	3,059,277,979
Sum	9,396,555,033	13,412,241,856
3- Financial revenue	This period	Previous period
- Interest on deposits and loans	33,019,207	(213,811,990)
- Dividends, profits shared		6,000,000
- Other financial revenue	(17,623,113)	(13,051,695)
Sum	15,396,094	(220,863,685)
4- Financial costs	This period	Previous period
- Loan interest	1,477,851,628	2,854,811,959
- Exchange rate difference loss	89,416,439	337,042,323
- Provision for impairment of trading securities and investment losses	2,993,869,965	24,575,472
- Other financial costs	(7,314,675)	2,493,145
Sum	4,553,823,357	3,218,922,899
5- Other income	This period	Previous period
- Penalties for breach of contract	6,000,000,000	
- Other items	114,103,760	4,367,450
Sum	6,114,103,760	4,367,450
6- Other costs	This period	Previous period
- Late tax payment penalties	3,501,604	291,528,207
- Other items		407,656
Sum	3,501,604	291,935,863
7 - Selling and administrative expenses	This period	Previous period
a) Business management expenses incurred during the period		
- Employee costs	1,811,992,376	1,164,731,401
- Cost of raw materials	118,275,972	126,121,555
- Office supplies costs	3,426,103	13,037,499
- Fixed asset depreciation costs	67,051,834	87,885,199
- Taxes and fees	1,437,262	
- Contingency costs	107,986,186	(2,491,800,140)
- Outsourcing service costs	2,784,161	37,740,771
- Other cash expenses	698,884,351	73,767,641
Sum	2,811,838,245	(988,516,074)
8- Production and business costs by factor	This period	Previous period
- Cost of raw materials	127,088,917	3,086,500,996
- Employee costs	2,372,720,207	1,928,994,270
- Fixed asset depreciation costs	3,227,056,861	7,522,235,832

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- Outsourcing service costs	2,414,880,093	264,105,504
- Contingency costs	163,232,650	(861,799,300)
- Other costs	4,097,545,942	400,824,334
Sum	12,402,524,670	12,340,861,636

9- Current corporate income tax expense	This period	Previous period
- Total accounting profit before tax	(1,335,686,544)	664,740,496
- Adjustments to increase or decrease accounting profit to determine taxable profit	(60,131,773,942)	(53,059,823,410)
+ Adjustments to increase	1,329,174,453	359,501,741
<i>Tax fines, administrative fines</i>	3,501,604	291,528,207
<i>Loss in associated company</i>	975,278,799	
<i>Remuneration of non-directly operating Board of Directors and Supervisory Board</i>	330,500,000	
<i>Other items</i>	19,894,050	67,973,534
+ Adjustments for reduction	(61,460,948,395)	(53,419,325,151)
<i>Dividends received</i>		4,000,000
<i>Losses carried forward from previous years</i>	(61,460,948,395)	(53,423,325,151)
- Total taxable income	(61,467,460,486)	(52,395,082,914)
- Corporate income tax rate	20%	20%

VII- Additional information for items presented in the Cash Flow Statement

1. Actual loan amount collected during the period:	Accumulated from the beginning of the year
- Proceeds from borrowing under conventional agreements	21,800,533,820
2. Amount actually paid back during the period	
- Principal repayment of loan under normal contract	2,515,354,858

VIII. Other information**1- Information about related parties (in addition to the information explained in the above sections)***The income of key management members is as follows:*

	This period	Previous period
Salary	1,383,845,297	479,424,816
<i>In there:</i>		
- <i>Directly managing members:</i>	1,053,345,297	437,583,726
+ Board of Directors:	891,926,367	380,897,908
Nguyen Ngoc Binh - Chairman of the Board of Directors	227,974,475	135,365,909
Nguyen Ngoc Hung - General Director	343,331,778	111,365,819
Nguyen Thi Phuong Ngoc - Member of Board of Directors (Appointed on March 21,	147,530,477	94,095,999
Pham Thi Chinh Luong - Chief Accountant	120,886,000	81,070,181
Nguyen Van Huyen - Deputy General Director	213,275,498	77,546,358
+ Board of Control, Internal Audit:	161,418,930	56,685,818
Hoang Thi Kim Anh - Member (Resigned on March 21, 2025)	27,000,000	
Kieu Thi Thanh Hai (Appointed on March 21, 2025)		41,823,090
Nguyen Thiet - Member (Appointed on March 10, 2022)	134,418,930	56,685,818
- <i>Board of Directors and Supervisory Board members who are not directly in charge of</i>	330,500,000	41,841,090
+ Board of Directors members:	249,500,000	
Tran Hai Anh (Member of Board of Directors)	102,000,000	
Do Quang Tuan (Member of Board of Directors) (Resigned on March 21, 2025)	67,500,000	
Tran Ngoc Chien (Member of Board of Directors) (Resigned on March 21, 2025)	57,500,000	
Nguyen Van Tuan - Member of Board of Directors (Appointed on March 21, 2025)	22,500,000	
+ Board of Control, Internal Audit:	81,000,000	41,841,090
Nghiem Thi Mai Hoa - Head of the Board of Supervisors (Resigned on June 12, 2020)	9,000,000	41,841,090
Dinh Thi Van - Head of Supervisory Board (Appointed on March 10, 2022)	33,750,000	
Pham Hong Sang - Head of Supervisory Board (Appointed on March 21, 2025)	38,250,000	
Sum	1,383,845,297	479,424,816

*Transactions during the period with key management members and related individuals***Business content****This period**

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Mr. Nguyen Ngoc Binh - Chairman of the Board of Directors	Other payables to co-owners	16,104,933,820
Mr. Nguyen Van Huyen - Member of Board of Directors	Advance	13,000,000
Mr. Tran Hai Anh - Member of Board of Directors	Collect insurance premiums during the period	43,058,610
Mr. Nguyen Thiet - Member of Board of Supervisors	Advance	150,658,000
Mr. Nguyen Thiet - Member of Board of Supervisors	Refund	123,732,993

Liabilities to key management members and related individuals are presented in notes No. V.4, V.10, V.13

Transactions with other related parties

Other related parties to the Company include:

Related parties

MECO Minerals Joint Stock Company
 Van Lam Mechanical Joint Stock Company
 An Pha Hydropower Investment Joint Stock Company
 Mecos Saigon Irrigation Construction Joint Stock Company
 Thien Nam Asset Management and Exploitation Joint Stock Company
 Electromechanical Equipment and Spare Parts Joint Stock Company
 Khanh Khe Hydropower Joint Stock Company
 Mecos Power Investment and Development Joint Stock Company
 Binh Long Renewable Energy Joint Stock Company
 MCG Construction Joint Stock Company
 HTC Global Joint Stock Company
 Long Giang Company Limited (formerly Long Giang Glass Company)
 Linh Viet Nam Investment Company Limited
 Tien Thanh Investment and Development Joint Stock Company
 My Hung Renewable Energy Joint Stock Company
 VINA Mechanical Joint Stock Company Nha Trang
 Song Da 7.09 Joint Stock Company
 Son La Coffee Production and Processing Joint Stock Company

Relationship

Related parties of the Chairman of the Board of Directors
 Related parties of the Chairman of the Board of Directors
 Subsidiary
 Related parties of the Chairman of the Board of Directors
 Related parties of the Chairman of the Board of Directors
 Related parties of the Chairman of the Board of Directors
 Related parties of the Chairman of the Board of Directors
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 Related parties of the Chairman of the Board of Directors
 Related parties of the General Director
 Related parties of the Chairman of the Board of Directors
 Related parties of Deputy General Director
 Related parties of the General Director
 Related parties of the Chairman of the Board of Directors
 Related parties of the Chairman of the Board of Directors
 Related parties of the Chairman of the Board of Directors
 Related parties of the Chairman of the Board of Directors
 Related parties of the Chairman of the Board of Directors

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

	This period
An Pha Hydropower Investment Joint Stock Company	
Must collect electricity bill, rent	2,395,460
MCG Construction Joint Stock Company	
Technical consulting services in Quang Binh must be collected.	1,490,110,912
Collect technical consulting fees from Quang Binh, other revenues	1,480,574,202
HTC Global Joint Stock Company	
Collect electricity bill	6,957,803
Electricity bill receivable	6,442,410
Long Giang Company Limited	
Collect electricity bill	8,844,875
Electricity bill receivable	8,189,699
VINA Mechanical Joint Stock Company Nha Trang	
Collect electricity and service fees.	1,252,988
Electricity and service fees must be collected	4,086,023
Song Da 7.09 Joint Stock Company	
Collect electricity	1,561,828
Electricity must be collected	2,365,398
Thien Nam Asset Management and Exploitation Joint Stock Company	
Must collect electricity, water, rent	2,163,289,499
Collect rent, electricity and water	1,963,382,007
Deposit payment	1,900,000,000
Payment for electrical and plumbing services is required.	60,000,000

At the end of the quarter, the liabilities to other related parties were as follows:

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	<u>Closing balance</u>	<u>Opening balance</u>
<i>An Pha Hydropower Investment Joint Stock Company</i>		
Must collect electricity bill, rent	44,467,619	41,239,942
Receivables from construction volume, receivables from liquidation of fixe	24,235,598,780	24,235,598,780
Payroll receivable	313,619,694	313,619,694
Loans must be collected	4,500,000,000	
<i>MECO Power Investment and Development Joint Stock Company</i>		
Receivable for construction volume	715,682,068	715,682,068
Receivables from liquidation of construction assets	210,000,000	210,000,000
<i>MCG Construction Joint Stock Company</i>		
Advance payment for project construction, Ban Mong, Binh Long, Ho	3,334,000,000	3,334,000,000
Must collect electricity and water bills, technical consulting fees	370,602,935	241,857,352
Other advances payable	3,332,611,857	3,332,611,857
<i>MECO Saigon Irrigation Construction Joint Stock Company</i>		
Construction advance payment	2,249,613,240	1,749,613,240
<i>Thien Nam Asset Management and Exploitation Joint Stock Company</i>		
Must collect electricity and water bills	293,366,690	8,305,972
Technical consulting fees must be charged for the Van Tu project.	176,891,165	380,533,316
<i>VINA Mechanical Joint Stock Company Nha Trang</i>		
Electricity and service fees must be collected	1,149,418	
<i>Khanh Khe Hydropower Joint Stock Company</i>		
Other receivables	34,218,546	33,484,218
<i>Binh Long Renewable Energy Joint Stock Company</i>		
Must collect construction volume money	3,886,116,665	3,886,116,665
<i>Van Lam Mechanical Joint Stock Company</i>		
Receivables for factory rent and other amounts	13,380,381,831	13,380,381,831
Loan receivable	183,020,468	183,020,468
<i>Linh Viet Nam Investment Company Limited</i>		
Loan principal receivable	8,000,000,000	8,000,000,000
Total receivables	65,261,340,976	60,046,065,403
	<u>Closing balance</u>	<u>Opening balance</u>
<i>MECO Power Investment and Development Joint Stock Company</i>		
Must pay for materials	1,470,513,396	1,470,513,396
Advance payment for Suoi Choang experiment	55,000,000	55,000,000
<i>MCG Construction Joint Stock Company</i>		
Must pay for construction of project 102, Nam Hoa 1, Ban Mong, Binh	2,921,747,949	2,921,747,949
<i>MECO Saigon Irrigation Construction Joint Stock Company</i>		
Must pay for construction	441,268,550	441,268,550
<i>Electromechanical Equipment and Spare Parts Joint Stock Company</i>		
Must pay for materials	5,220,036,449	5,220,036,449
<i>Thien Nam Asset Management and Exploitation Joint Stock Company</i>		
Other payables	117,800,000,000	121,600,000,000
<i>Van Lam Mechanical Joint Stock Company</i>		
Must pay machine rental fee	638,000,000	638,000,000

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Notes to the consolidated financial statements*Song Da 7.09 Joint Stock Company*

Collect electricity bills in advance.

1,759,405

Total liabilities

128,546,566,344

132,348,325,749

The liabilities of the Subsidiaries and Associates with other related parties at the end of the quarter had the following balances:

	<u>Closing balance</u>	<u>Opening balance</u>
- An Pha Hydropower Investment Joint Stock Company		
+ Payable for construction of Nam Hoa 1 project to MCG Energy and	24,235,598,780	24,235,598,780
+ Advance payment for construction of Nam Hoa 1 project for Van Lam	2,748,776,287	2,748,776,287
+ Payable for purchasing construction materials for Nam Hoa 1 project		16,104,933,820
+ Mr. Nguyen Van Huyen advances	2,189,878,036	2,041,878,036
+ Must pay loan to Mr. Nguyễn Ngọc Bình	104,347,935,820	82,547,402,000
+ Payable for construction of Nam Hoa 1 project to MCG Construction	584,300,260	584,300,260

2- Present assets, revenue, and business results by segment (by business sector or geographical area) in accordance with

Segment information is presented by business segment and geographical area. Segment reporting is primarily by business segment

Business Field

The company has the following main business areas:

- Construction Field
- Commercial Business Field
- Real Estate Business
- Other Service Business Fields

Geographical area

All activities of the Company take place only in Vietnam.

Information on business results, fixed assets and other long-term assets and the value of major non-cash expenses of the Company's business segments is as follows:

	Construction	Commerce	Real estate	Other services	Sum
This period					
Net revenue from sales and services to outside	1,490,110,912		1,795,156,556	6,990,543,172	10,275,810,640
Total net revenue from sales and services	1,490,110,912		1,795,156,556	6,990,543,172	10,275,810,640
Component cost	1,509,503,735		1,416,046,326	9,282,843,217	12,208,393,278
Business results by department	(19,392,823)		379,110,230	(2,292,300,045)	(1,932,582,638)
Profit from business activities					(2,907,861,437)
Financial revenue					15,396,094
Financial costs					4,553,823,357
Other income					6,114,103,760
Other costs					3,501,604
Profit after corporate income tax					(1,335,686,544)
Assets and liabilities of business segments					
	Construction	Commerce	Real estate	Other services	Sum
Closing balance					
Assets allocated to the department	1,011,041,231,598	219,298,187,546	110,773,326,766	38,958,985,238	1,380,071,731,148
Total assets	1,011,041,231,598	219,298,187,546	110,773,326,766	38,958,985,238	1,380,071,731,148
Liabilities allocated to the department	940,053,174,063	85,558,195,400	117,903,000,000	5,660,000,000	1,149,174,369,463
Total liabilities	940,053,174,063	85,558,195,400	117,903,000,000	5,660,000,000	1,149,174,369,463
Opening balance					
Assets allocated to the department	959,560,149,483	227,311,770,046	108,978,170,210	44,776,157,022	1,340,626,246,761
Total assets	959,560,149,483	227,311,770,046	108,978,170,210	44,776,157,022	1,340,626,246,761
Liabilities allocated to the department	905,931,983,823	85,558,195,400	121,676,000,000	5,660,000,000	1,118,826,179,223
Total liabilities	905,931,983,823	85,558,195,400	121,676,000,000	5,660,000,000	1,118,826,179,223

3- Comparative information (changes in information in the financial statements of previous accounting periods)*a) The comparative figures for the fiscal year ending December 31, 2025 have been restated as follows:*

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	<u>Code</u>	<u>Pre-adjusted figures</u>	<u>Adjustments</u>	<u>Adjusted figures</u>	<u>Note</u>
Balance sheet					
3. Short-term holding investments until maturity	123	9,333,020,468	4,620,461,582	13,953,482,050	(i)
4. Provision for short-term investments held to maturity (*)	131		(5,162,467,452)	(5,162,467,452)	(ii)
3. Other short-term receivables	135	69,446,345,860	(4,663,807,160)	64,782,538,700	
4. Allowance for doubtful debts (*)	136	(94,248,407,189)	5,162,467,452	(89,085,939,737)	
3. Dividends and profits must be paid	137		87,848,300	87,848,300	(iii)
8. Other current payables	139	20,396,117,181	(1,050,474,300)	19,345,642,881	
9. Short-term loans and obligations under finance leases	320	9,072,958,158	962,626,000	10,035,584,158	(iv)
5. Long-term investment holding until maturity	321	2,764,000,000	43,345,578	2,807,345,578	(v)

b) The adjustments include:

<u>Content</u>	<u>Số tiền</u>
(i) Reclassify other receivables including interest on loans to Linh Vietnam Investment Co., Ltd.; provisional interest on savings deposits at SHB Bank; loans to BHG Construction Joint Stock Company; provisional interest on loans to Tay Bac Construction Joint Stock Company.	4,620,461,582
(ii) Reclassify the provision for doubtful receivables to a provision for short-term investments held to maturity; loans to Linh Vietnam Investment Co., Ltd. and Van Lam Mechanical Joint Stock Company; and provisional principal and interest for loans to Tay Bac Construction Joint Stock Company.	(5,162,467,452)
(iii) Reclassify other payables to dividend payables.	87,848,300
(iv) Reclassify other payables to short-term loans.	962,626,000
(v) Reclassify other receivables from long-term deposit interest to long-term investments held to maturity.	43,345,578

TABLE MAKER

CHIEF ACCOUNTANT

Hanoi, date 30 month 7 year 2026

GENERAL DIRECTOR

HOANG MANH TUAN

PHAM THI CHINH LUONG



NGUYEN NGOC HUNG