

INTERIM SEPARATE FINANCIAL STATEMENTS

SONG DA 505 JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026
(reviewed)



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REPORT OF THE DIRECTOR

The Director of Song Da 505 Joint Stock Company (“the Company”) presents Report of the Director and the Company’s Interim Separate Financial Statements for the period from 01/01/2026 to 30/06/2026.

THE COMPANY

Song Da 505 Joint Stock Company was established through the equitization of Song Da 505 Enterprise (a subsidiary of Song Da 5 Company – Song Da Corporation) pursuant to Decision No. 980/QĐ-BXD dated 22/06/2004 issued by the Minister of Construction. The Company was initially granted Business Registration Certificate No. 3903000041 on 09/08/2004 by the Department of Planning and Investment (now the Department of Finance) of Gia Lai Province. Since its establishment, the Company has amended its business registration 13 times, with the latest amendment dated 26/05/2025, and currently operates under Enterprise Registration Certificate No. 5900320629.

The Company’s head office is located at: Tang Village, Ia O Commune, Gia Lai Province.

THE BOARD OF DIRECTORS, THE DIRECTOR OF THE COMPANY AND THE BOARD OF SUPERVISION

Members of the Board of Directors, the Director of the Company and the Board of Supervision during the period and to the reporting date are:

Board of Directors

Mr. Dang Van Tuyen	Chairman
Mr. Dang Tat Thanh	Member
Mr. Nguyen Viet Cuong	Member

The Director of the Company

Mr. Dang Tat Thanh	Director
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Board of Supervision

Mrs. Dinh Thi Trang Nhung	Head of the Supervisory Board
Mr. Nguyen Duc My	Member
Mrs. Vuong Thi Phuong Giang	Member

LEGAL REPRESENTATIVE

The legal representatives of the Company during the period and until the preparation of this Interim Separate Financial Statements is Mr. Dang Tat Thanh – Director

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the review of Interim Separate Financial Statements for the Company.

STATEMENT OF THE DIRECTOR’S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

I - Director of the Company is responsible for the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, I am required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and the Director of the Company to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

I am responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I confirm that the Interim Separate Financial Statements give a true and fair view of the financial position at 30/06/2026, its operation results and cash flows for the 06-months period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Separate Financial Statements.

Other commitments

I confirm that my Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

Director of the Company



Dang Tat Thanh

Legal representative

Approved, 28 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, Board of Directors and Director
Song Da 505 Joint Stock Company

We have reviewed the Interim Separate Financial Statements of Song Da 505 Joint Stock Company prepared on 28 August 2026, from page 06 to page 38 including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash flows for the 06-months period then ended and Notes to the Interim Separate Financial Statements.

Director's responsibility

Director responsible for the preparation of Interim Separate Financial statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporation Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial statements and for such internal control as management determines is necessary to enable the preparation of Interim Separate Financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of Song Da 505 Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporation Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements.

Other matter

The Interim Separate Financial Statements for the period from 01/01/2025 to 30/06/2025 and the Separate Financial Statements of Song Da 505 Joint Stock Company for the fiscal year ended as at 31/12/2025 were reviewed and audited by AAC Auditing and Accounting Company Limited. The auditors expressed an unqualified conclusion and opinion on those statements on 26/08/2025 and 05/03/2026.

Branch of AASC Auditing Firm Company Limited



Tran Trung Hieu

Director

Certificate of registration to audit practice

No. 2202-2023-002-1

Ho Chi Minh City, 28 August 2026



INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION*As at 30 June 2026*

Code ASSETS	Note	Ending balance	Beginning balance (Restatement)
		VND	VND
100 A. CURRENT ASSETS		453,182,825,975	309,516,158,942
110 I. Cash and cash equivalents	3	47,292,246	222,531,558
111 1. Cash		47,292,246	222,531,558
120 II. Short-term investments	4	394,188,165,525	296,666,378,247
121 1. Trading securities		193,296,552	193,296,552
122 2. Allowance for decline in value of trading securities		(161,779,752)	(158,957,352)
123 3. Short-term held-to-maturity investments		405,129,130,876	307,357,479,776
124 4. Allowance for short-term impairment of held-to-maturity investments		(10,972,482,151)	(10,725,440,729)
130 III. Short-term receivables		58,079,039,972	11,794,624,191
131 1. Short-term trade receivables	5	105,992,778,216	107,963,632,961
132 2. Short-term prepayments to suppliers	6	1,003,401,780	270,452,000
135 3. Other short-term receivables	7	52,168,511,761	4,645,948,834
136 4. Allowance for short-term doubtful debts		(101,085,651,785)	(101,085,409,604)
140 IV. Inventories	9	769,492,137	769,492,137
141 1. Inventories		769,492,137	769,492,137
160 V. Other short-term assets		98,836,095	63,132,809
162 1. Deductible VAT		98,798,803	63,095,517
163 2. Taxes and other receivables from the State budget	15	37,292	37,292
200 B. NON-CURRENT ASSETS		577,885,777,607	666,342,879,809
260 I. Long-term investments	4	571,941,227,224	660,299,608,000
261 1. Investment in subsidiaries		484,270,635,000	484,270,635,000
262 2. Investments in joint ventures and associates		78,962,000,000	41,982,000,000
263 3. Equity investments in other entities		21,300,000,000	21,300,000,000
264 4. Allowance for long-term impairment of other investments		(12,591,407,776)	(12,253,027,000)
265 5. Long-term held-to-maturity investments		-	125,000,000,000
270 II. Other long-term assets		5,944,550,383	6,043,271,809
271 1. Long-term deferred expenses	10	5,944,550,383	6,043,271,809
280 TOTAL ASSETS		1,031,068,603,582	975,859,038,751

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

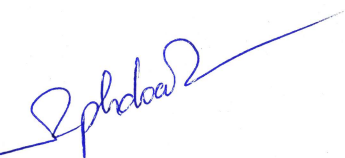
Code CAPITAL	Note	Ending balance VND	Beginning balance (Restatement) VND
300 C. LIABILITIES		218,415,725,816	218,893,367,149
310 I. Current liabilities		179,249,059,156	160,858,788,135
311 1. Short-term trade payables	11	2,340,740,947	2,927,987,331
313 2. Dividends and profits payable		60,361,500	60,361,500
314 3. Short-term taxes and other payables to State	15	1,098,818,086	319,959,526
315 4. Payables to employees		256,230,445	55,499,823
316 5. Short-term accrued expenses	12	4,875,751,464	4,639,749,205
319 6. Short-term deferred revenue	14	216,443,287	187,396,786
320 7. Other short-term payables	13	24,861,816,766	7,186,946,029
321 8. Short-term borrowings and finance lease liabilities	16	144,525,911,373	143,530,294,147
322 9. Provisions for short-term payables		-	937,608,500
323 10. Bonus and welfare fund		1,012,985,288	1,012,985,288
330 II. Non-current liabilities		39,166,666,660	58,034,579,014
338 1. Other long-term payables	13	-	367,912,350
339 2. Long-term borrowings and finance lease liabilities	16	39,166,666,660	57,666,666,664
400 D. OWNER'S EQUITY	17	812,652,877,766	756,965,671,602
411 1. Contributed capital		100,000,000,000	100,000,000,000
411a Ordinary shares with voting rights		100,000,000,000	100,000,000,000
412 2. Share Premium		63,003,467,265	63,003,467,265
418 3. Development and investment funds		505,277,568,978	472,332,733,511
420 4. Retained earnings		144,371,841,523	121,629,470,826
420a Retained earnings accumulated to previous year		73,684,635,359	73,684,635,359
420b Retained earnings of the current period		70,687,206,164	47,944,835,467
440 TOTAL CAPITAL		1,031,068,603,582	975,859,038,751


Pham Thi Doan
Preparer

Nguyen Thuy Duong
Chief AccountantDang Tat Thanh
Legal representative
Approved, 28 August 2026

INTERIM SEPARATE STATEMENT OF INCOME*For the period from 01/01/2026 to 30/06/2026*

Code	ITEMS	Note	This period VND	Previous period VND
01	1. Revenue from sales of goods and provision of services	18	779,333,647	725,042,516
10	2. Net revenue from sales of goods and provision of services		779,333,647	725,042,516
11	3. Cost of goods sold and provision of services	19	300,378,136	310,828,136
20	4. Gross profit from sales of goods and provision of services		478,955,511	414,214,380
22	5. Financial income	20	80,031,277,938	57,299,655,533
23	6. Financial expense	21	6,383,761,970	11,380,982,047
24	<i>In which: Interest expense</i>		6,042,558,794	5,480,246,335
26	7. General and administrative expenses	22	2,340,647,368	1,610,406,350
30	8. Net profit from operating activities		71,785,824,111	44,722,481,516
32	9. Other expenses	23	97,926	2,766,247
40	10. Other profit		(97,926)	(2,766,247)
50	11. Total net profit before tax		71,785,726,185	44,719,715,269
51	12. Current corporate income tax expense	24	1,098,520,021	-
60	13. Profit after corporate income tax		<u>70,687,206,164</u>	<u>44,719,715,269</u>


Pham Thi Doan
Preparer

Nguyen Thuy Duong
Chief AccountantDang Tat Thanh
Legal representative
Approved, 28 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	ITEMS	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		71,785,726,185	44,719,715,269
	2. Adjustments for			
03	- Allowances and provisions		588,486,779	5,760,735,712
05	- Gains / losses from investment activities		(80,031,276,438)	(57,299,612,620)
06	- Interest expense		6,042,558,794	5,480,246,335
08	3. Operating profit before changes in working capital		(1,614,504,680)	(1,338,915,304)
09	- Increase/decrease in receivables		(1,174,489,248)	248,195,863
10	- Increase/decrease in inventories		-	(116,154,440)
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		(370,862,474)	-
12	- Increase and decrease deferred expenses		98,721,426	126,863,098
14	- Interest paid		(6,066,813,435)	(5,541,688,497)
15	- Corporate income tax paid		(301,661,461)	(357,000,000)
20	Net cash flow from operating activities		(9,429,609,872)	(6,978,699,280)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
23	1. Loans and purchase of debt instruments from other		(157,416,249,446)	(157,604,711,755)
24	2. Collection of loans and resale of debt instrument of other entities		187,376,469,418	117,830,711,755
25	3. Equity investments in other entities		-	(900,000,000)
27	4. Interest and dividend received		32,153,533,366	31,478,145,588
30	Net cash flow from investing activities		62,113,753,338	(9,195,854,412)

INTERIM SEPARATE STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	ITEMS	Note	This period	Previous period
			VND	VND
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		460,536,279,671	71,017,159,921
34	2. Repayment of principal		(498,395,662,449)	(63,346,601,727)
36	3. Dividends or profits paid to owners		(15,000,000,000)	-
40	Net cash flow from financing activities		(52,859,382,778)	7,670,558,194
50	Net cash flows in the period		(175,239,312)	(8,503,995,498)
60	Cash and cash equivalents at the beginning of the year		222,531,558	10,674,466,289
70	Cash and cash equivalents at the end of the period	3	47,292,246	2,170,470,791



Pham Thi Doan
Preparer



Nguyen Thuy Duong
Chief Accountant



Dang Tat Thanh
Legal representative
Approved, 28 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1 . GENERAL INFORMATION****1.1 . Form of ownership**

Song Da 505 Joint Stock Company was established through the equitization of Song Da 505 Enterprise (a subsidiary of Song Da 5 Company – Song Da Corporation) pursuant to Decision No. 980/QĐ-BXD dated 22/06/2004 issued by the Minister of Construction. The Company was initially granted Business Registration Certificate No. 3903000041 on 09/08/2004 by the Department of Planning and Investment (now the Department of Finance) of Gia Lai Province. Since its establishment, the Company has amended its business registration 13 times, with the latest amendment dated 26/05/2025, and currently operates under Enterprise Registration Certificate No. 5900320629.

The Company's head office is located at: Tang Village, Ia O Commune, Gia Lai Province.

Company's Charter capital: VND 100,000,000,000 the actual contributed capital as at 30 June 2026: VND 100,000,000,000 equivalent to 10,000,000 shares, the par value per share is VND 10,000.

The number of employees of the Company as at 30 June 2026 is 18 (as at 01 January 2026: 10)

1.2 . Business field

Financial investment and services.

1.3 . Corporate structure

The Company's member entities are as follows:

	Address	Main business activities
Bac Na ., JSC	Lao Cai Province	Electricity production and trading
Ehula Joint Stock Company	Lai Chau Province	Electricity production and trading
Son Hai Lai Chau Development Investment JSC	Lai Chau Province	Electricity production and trading
S55 Construction Joint Stock Company	Lai Chau Province	Construction activities
Ani SH One Member Co., Ltd	Dong Nai City	Operation and management

Information of subsidiaries, associates and Joint ventures of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 . Accounting period and accounting currency**

Annual accounting period commences from 01 January and ends as at 31 December

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies*Applicable Accounting Policies*

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 01 January 2026.

The Company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 01 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 29 of the Interim Separate Financial Statements.

2.4 . Basis for preparation of Interim Separate Financial Statements

Interim Separate Financial Statements are presented based on historical cost principle.

Users of these Interim Separate Financial Statements should read the Separate Financial Statements in conjunction with the Consolidated Financial Statements of the Company and its Subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 to obtain sufficient information on the financial position, business results and cash flows of the whole Company.

2.5 . Accounting estimates

The preparation of Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Director to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Separate Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Allowance for payables;
- Estimated allocation of prepaid expenses;
- Classification and allowance of financial investments;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Director to be reasonable under the circumstances.

2.6 . Financial Instruments*Initial recognition***Financial assets**

Financial assets of the Company include cash, trade receivables, other receivables, lending loans. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions)

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Separate Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.8 . Cash

Cash comprises demand deposits.

2.9 . Financial investments

Trading securities are initially recognized at fair value of the payments at the time the transaction occurs. Costs incurred in purchasing trading securities (if any) such as brokerage, transaction fee, cost of information allowance, taxes, bank's fees and charges,... are recognized in the financial expenses in the period. After initial recognition, trading securities are measured at original cost less allowance for diminution in value of trading securities.

Investments held to maturity comprise term deposits, negotiable instruments (including certificate of deposit), loans, etc. held to maturity to earn profits periodically.

Investments in subsidiaries, associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

Investments in other entities include: investments in equity instruments of other entities in which the investor does not have control, joint control, or significant influence over the investee. The initial book value of these investments is determined at cost. After initial recognition, the value of these investments is determined at cost less any provision for impairment of the investment.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- Investments in subsidiaries, associates: allowance shall be made based on the Financial Statements of subsidiaries, associates at the allowance date.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Interim Separate Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using first in first out method.

Method for valuation of work in progress at the end of the period: is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.12 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.13 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

The Company's deferred expenses include office rental prepaid for the entire lease term and related expenses, which are allocated on a straight-line basis according to the lease term of the office lease contract.

2.14 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

2.15 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.16 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.17 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.18 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as: Construction costs, accrued interest expenses, etc. which are recorded as operating expenses of the reporting period.

2.19 . Deferred revenues

Deferred revenues include prepayments from customers for one or many accounting periods relating to asset leasing.

Deferred revenues are transferred to revenue from sale of goods and provision of services with the amount corresponding to each accounting period.

2.20 . Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.21 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from provision of services

- The percentage of completion of the transaction at the date of Interim Separate Statement of Financial Position can be measured reliably;

Financial income

Financial income include income from interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

Dividend and profit distribution income shall be recognised when the Company's right to receive dividends or profits from its capital contribution is established.

2.22 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle.

2.23 . Financial expenses

Items recorded into financial expenses comprise:

- Loan interest expenses, borrowing costs;
- Allowance for diminution in value of trading securities price; allowance for losses from investment in other entities.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.24 . General and administrative expenses

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.25 . Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

For the period ended 30/06/2026, the Company is subject to a corporate income tax rate of 20% on its business activities generating taxable income.

2.26 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of the Interim Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.27 . Segment information

As the Company's principal activity is investing capital in companies operating within Vietnam, the Company does not prepare segment reporting by business segment or geographical area.

3 . CASH

	Ending balance	Beginning balance
	VND	VND
Demand deposits	47,292,246	222,531,558
	<u>47,292,246</u>	<u>222,531,558</u>

4 . FINANCIAL INVESTMENTS**a) Held to maturity investments**

	Ending balance			Beginning balance (Restatement)		
	Original cost	Recoverable Value	Allowance	Original cost	Recoverable Value	Allowance
	VND	VND	VND	VND	VND	VND
a1) Short - term	405,129,130,876	394,156,648,725	(10,972,482,151)	307,357,479,776	296,632,039,047	(10,725,440,729)
Term deposits and certificates of deposit	166,200,000,000	166,200,000,000	-	71,200,000,000	71,200,000,000	-
Lending	206,119,198,786	195,146,716,635	(10,972,482,151)	206,079,418,758	195,353,978,029	(10,725,440,729)
Accrued interest	32,809,932,090	32,809,932,090	-	30,078,061,018	30,078,061,018	-
a2) Long - term	-	-	-	125,000,000,000	125,000,000,000	-
Certificates of deposit	-	-	-	125,000,000,000	125,000,000,000	-
	405,129,130,876	394,156,648,725	(10,972,482,151)	432,357,479,776	421,632,039,047	(10,725,440,729)

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Term deposits, certificates of deposit

	Currency	Term	Interest Rate	Value
			%	VND
- EVN Finance Joint Stock Company	VND	18 months	7.00%	10,000,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam (i)	VND	12 months	5.00%	7,000,000,000
- VPBank SMBC Finance Company Limited	VND	12 months	7.60%	20,000,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (i)	VND	12 months	4.50%	4,200,000,000
- National Citizen Commercial Joint Stock Bank - Hanoi Branch	VND	13 months	8.25% to 8.45%	50,000,000,000
- Tien Phong Commercial Joint Stock Bank - District 2 Branch	VND	13 months	8.20%	50,000,000,000
- Vietnam International Commercial Joint Stock Bank - District 10 Branch	VND	13 months	8.10%	25,000,000,000
				166,200,000,000

(i) As at 30/06/2026, term deposits with a value of VND 11,200,000,000 are being used as collaterals for overdrafts and long-term loans from banks (Detailed in Note 16).

4 . FINANCIAL INVESTMENTS (continued)		Contract No.	Currency	Purpose	Interest rate	Maturity month	Guarantee	VND	
<i>Loan receivables</i>								Ending balance	Beginning
Related parties									VND
- Ehula JSC	- No. 01/01/S505-EHULA	VND	Supplement working capital	6.8% - 7.8%	On demand	Unsecured		206,119,198,786	206,079,418,758
	- No. 12/08/S505-EHULA and the appendices							40,724,711,755	29,624,711,755
- Son Hai Lai Chau Investment Development JSC	2812/HĐVV/505-SHLC and the appendices	VND	Supplement working capital	7.80%	31/12/2026	Assets and capital		36,474,000,000	33,169,000,000
- IDS Investment Service JSC	0408/2025/HĐVV	VND	Supplement working capital	6.80%	12 months	Assets and capital		30,000,000,000	30,000,000,000
- Ani JSC	0306.2026/HĐVV	VND	Supplement	5.00%	Until 31/12/2026	Unsecured		28,000,000,000	50,050,000,000
- Bac Na ., JSC	- 01/01/S505-BN - 07/08/S505-BN and the appendices	VND	Supplement working capital	7.0% - 7.8%	On demand	Unsecured		27,896,281,353	30,115,000,000
- Song Ong Hydropower JSC	Loan contract signed on 02/01/2025	VND	For investment activities	6.80%	Upon full settlement of principal and	Unsecured		22,000,000,000	22,000,000,000
- Ani SH One Member Co.,Ltd	110523/S55-SH	VND	Supplement working capital	7.80%	31/12/2026	Unsecured		9,903,498,675	-
Other parties									
- Phuc Thai Energy JSC	28.12/HĐVV-PT&505 and the appendices	VND	As prescribed by law	8.60%	Upon full settlement of principal and	Unsecured		11,120,707,003	11,120,707,003
								11,120,707,003	11,120,707,003
								206,119,198,786	206,079,418,758

4 . FINANCIAL INVESTMENTS (continued)

Accrued interest income

Related parties

- Ehula JSC
- Son Hai Lai Chau Investment Development JSC
- IDS Investment Service JSC
- Ani JSC
- Bac Na ., JSC
- Song Ong Hydropower JSC
- Ani SH One Member Co.,Ltd
- Anza JSC

Other parties

- Phuc Thai Energy JSC
- Others

Ending balance	Beginning balance
VND	VND
22,809,231,050	25,852,696,608
4,378,659,785	3,492,939,017
2,385,068,683	1,216,262,280
1,849,972,604	838,356,165
-	408,973,972
604,612,762	930,500,750
764,541,039	758,246,575
218,958,328	-
12,607,417,849	18,207,417,849
10,000,701,040	4,225,364,410
2,397,502,560	1,923,242,491
7,603,198,480	2,302,121,919
32,809,932,090	30,078,061,018

Song Da 505 Joint Stock Company

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4 . FINANCIAL INVESTMENTS (continued)

b) Trading securities

Stock Code	Ending balance			Opening balance		
	Original cost	Fair value	Allowance	Original cost	Fair value	Allowance
	VND	VND	VND	VND	VND	VND
<i>Song Da Consulting JSC</i> <i>SDC</i>	193,296,552	31,516,800	(161,779,752)	193,296,552	34,339,200	(158,957,352)
	193,296,552	31,516,800	(161,779,752)	193,296,552	34,339,200	(158,957,352)

The fair value of trading securities are determined based on the closing price listed on HNX on 31/12/2025 and 30/06/2026.

c) Investments in equity of other entities

	Ending balance			Opening balance		
	Original cost	Fair value	Allowance	Original cost	Fair value	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	484,270,635,000	472,779,227,224	(11,491,407,776)	484,270,635,000	472,017,608,000	(12,253,027,000)
- Bac Na., JSC	79,329,360,000	79,329,360,000	-	79,329,360,000	79,329,360,000	-
- Ehula JSC	285,000,000,000	285,000,000,000	-	285,000,000,000	285,000,000,000	-
- S55 Construction JSC	19,600,000,000	19,600,000,000	-	19,600,000,000	19,600,000,000	-
- Ani SH One Member Co.,Ltd	646,000,000	646,000,000	-	646,000,000	646,000,000	-
- Son Hai Lai Chau Investment Development JSC	99,695,275,000	88,203,867,224	(11,491,407,776)	99,695,275,000	87,442,248,000	(12,253,027,000)
Investments in an associate	78,962,000,000	78,962,000,000	-	41,982,000,000	41,982,000,000	-
- Song Ong Hydropower JSC	41,082,000,000	41,082,000,000	-	41,082,000,000	41,082,000,000	-
- Trang Duc Solar Power JSC (i)	36,980,000,000	36,980,000,000	-	-	-	-
- IDS Investment Service JSC	900,000,000	900,000,000	-	900,000,000	900,000,000	-
Investments in other entities	21,300,000,000	20,200,000,000	(1,100,000,000)	21,300,000,000	21,300,000,000	-
- Anzen Investment JSC	20,000,000,000	20,000,000,000	-	20,000,000,000	20,000,000,000	-
- Energy Da Teh JSC ⁽¹⁾	1,100,000,000	-	(1,100,000,000)	1,100,000,000	1,100,000,000	-
- EDABA JSC ⁽²⁾	200,000,000	200,000,000	-	200,000,000	200,000,000	-
	584,532,635,000	571,941,227,224	(12,591,407,776)	547,552,635,000	535,299,608,000	(12,253,027,000)

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

(1) The company is temporarily suspending operations

(2) The company is in the process of closing its tax code

4 . FINANCIAL INVESTMENTS (continued)

- (i) In the period, the Company has purchasing and selling transactions of Trang Duc Solar Power Investment Joint Stock Company's shares as follows:
- Purchase of 1,570,000 shares of Trang Duc Solar Power Investment Joint Stock Company from Mr. Doan Hung Son, equivalent to VND 15,570,000,000 in par value with a cost value of VND 33,755,000,000 (unit price of 21,500 VND/share); (Detailed in Note 13).
 - Purchase of 150,000 shares of Trang Duc Solar Power Investment Joint Stock Company from Ms. Doan Thi Hong Trang, equivalent to VND 1,500,000,000 in par value with a cost value of VND 3,225,000,000 (unit price of 21,500 VND/share);
 - As a result of such transactions, as of 30/06/2026, the Company holds 1,720,000 shares in Trang Duc Solar Power Investment Joint Stock Company, equivalent to VND 17,200,000,000 in par value, and the acquisition cost of these shares is VND 36,980,000,000.

Detailed information about financial investments:

Investee	Place of incorporation and operation	Proportion of ownership	Proportion of voting rights	Principle activities
<i>Subsidiaries</i>				
- Bac Na JSC	Lao Cai Province	51.18%	51.18%	Production, transmission and distribution of
- Ehula JSC	Lai Chau Province	75.00%	75.00%	Production, transmission and distribution of
- S55 Construction JSC	Lai Chau Province	98.00%	98.00%	Construction of electrical works
- Ani SH One Member Co., Ltd	Dong Nai City	100.00%	100.00%	Operation management services
- Son Hai Lai Chau Investment Development JSC	Lai Chau Province	99.90%	99.90%	Production, transmission and distribution of
<i>Associates</i>				
- Song Ong Hydropower JSC	Khanh Hoa Province	33.76%	33.76%	Production, transmission and distribution of
- Trang Duc Solar Power JSC	Gia Lai Province	35.00%	35.00%	Production, transmission and distribution of
- IDS Investment Service JSC	Ho Chi Minh City	30.00%	30.00%	Consulting, introduction and labor brokerage, employment
<i>Other entities</i>				
- Anzen Investment JSC	Dak Lak Province	18.56%	18.56%	Electricity production
- Energy Da Teh JSC	Lam Dong Province	5.50%	5.50%	Production, transmission and distribution of
- EDABA JSC	Phu Tho Province			

5 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Other parties				
Xekaman 3 Hydropower Project Management Board	64,197,770,402	(64,197,770,402)	64,197,770,402	(64,197,770,402)
Long Hoi Electricity Investment and Construction JSC	9,140,575,133	(9,140,575,133)	9,140,575,133	(9,140,575,133)
Others	32,654,432,681	(27,747,306,250)	34,625,287,426	(27,747,064,069)
	105,992,778,216	(101,085,651,785)	107,963,632,961	(101,085,409,604)

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	732,939,780	-	-	-
IDS Investment Services JSC	732,939,780	-	-	-
Other parties	270,462,000	-	270,452,000	-
Duy Ha Gold Co., Ltd	200,000,000	-	200,000,000	-
Others	70,462,000	-	70,452,000	-
	1,003,401,780	-	270,452,000	-

7 . OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance (Restatement)	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Dividends and profits receivables	46,545,872,000	-	1,400,000,000	-
Advances	4,885,000,000	-	3,166,000,000	-
Receivable from Mr. Dang Tat Thanh for payments made on behalf of the investment in Trang Duc Solar Power JSC	645,000,000	-	-	-
Others	92,639,761	-	79,948,834	-
	52,168,511,761	-	4,645,948,834	-
In which: Other receivables from related parties				
Mr. Dang Tat Thanh	645,000,000	-	-	-
Bac Na ., JSC	15,865,872,000	-	-	-
Ehula JSC	28,500,000,000	-	-	-
Anzen Investment JSC	2,180,000,000	-	1,400,000,000	-
	47,190,872,000	-	1,400,000,000	-

8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables and loans that are overdue or not yet due but are considered doubtful of recovery				
Short-term trade receivables	101,086,015,055	363,270	101,086,015,055	605,451
- Xekaman 3 Hydropower Project Management Board	64,197,770,402	-	64,197,770,402	-
- Long Hoi Electricity Investment and Construction JSC	9,140,575,133	-	9,140,575,133	-
- Others	27,747,669,520	363,270	27,747,669,520	605,451
Held-to-maturity investments	11,120,707,003	148,224,852	11,120,707,003	395,266,274
- Phuc Thai Energy JSC	11,120,707,003	148,224,852	11,120,707,003	395,266,274
	112,206,722,058	148,588,122	112,206,722,058	395,871,725

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Work in progress expenses	769,492,137	-	769,492,137	-
	769,492,137	-	769,492,137	-

10 . LONG-TERM DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Office rental at HH4 Song Da Twin Building (*)	5,944,550,383	6,043,271,809
	5,944,550,383	6,043,271,809

(*) Office space on the 12th floor of Block B, HH4 Song Da Twin Tower, Pham Hung Street, Tu Liem Ward, Hanoi City is leased under Contract No. 17/2009/HĐTN/TCT-SĐS505 dated 30/08/2009 with Song Da Corporation. The total rental paid in a lump sum amounted to VND 10,327,500,000. The lease term is until June 2053. The purpose of the lease is to sublease the office for business purposes.

11 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
<i>Related parties</i>	-	650,838,012
- IDS Investment Services JSC	-	650,838,012
<i>Other parties</i>	2,340,740,947	2,277,149,319
- Hai Minh Shipbuilding And Repairing One Member Limited Liability Company	1,390,558,210	1,390,558,210
- Trong Tin Quang Nam Joint Stock Company	317,130,752	317,130,752
- Others	633,051,985	569,460,357
	<u>2,340,740,947</u>	<u>2,927,987,331</u>
Overdue unpaid payables		
- Hai Minh Shipbuilding And Repairing One Member Limited Liability Company	1,390,558,210	1,390,558,210
- Trong Tin Quang Nam Joint Stock Company	317,130,752	317,130,752
- Others	568,250,357	569,460,357
	<u>2,275,939,319</u>	<u>2,277,149,319</u>

12 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Interest expense	1,507,652,917	1,271,650,658
- Costs of materials and construction works without construction contracts	3,368,098,547	3,368,098,547
	<u>4,875,751,464</u>	<u>4,639,749,205</u>

13 . OTHER PAYABLES

	Ending balance	Beginning balance (Restatement)
	VND	VND
a Short-term		
- Trade union fee	21,085,770	20,151,130
- Short-term deposits, collateral received	367,912,350	-
- Payable to Mr. Tran Quang Hoa ⁽¹⁾	5,000,000,000	5,000,000,000
- Personal income tax of employees in Laos	985,570,770	985,370,770
- Payable for Trang Duc Solar Power JSC ⁽²⁾	16,625,000,000	-
- Loan interest payable	285,823,343	546,080,243
- Other payables	1,576,424,533	635,343,886
	24,861,816,766	7,186,946,029
b Long-term		
- Long-term deposits, collateral received	-	367,912,350
	-	367,912,350

(1) Other payable to Mr. Tran Quang Hoa under Share Transfer Agreement No. 04/2024/HĐCN dated 29/10/2024 regarding the transfer of shares of Son Hai Lai Chau Hydropower JSC.

(2) This payable arose from Share Transfer Agreement No. 02/2026/HĐCN dated 28/05/2026, under which the Company acquired 1,570,000 shares in Trang Duc Solar Power JSC from Mr. Doan Hung Son for a total consideration of VND 33,755,000,000 (VND 21,500 per share).

During the period, the Company paid VND 17,130,000,000 by bank transfer. For the remaining amount of VND 16,625,000,000, pursuant to the Minutes of Agreement on Debt Offset No. 295/2026-BBTN dated 29/05/2026, the Company assumed Mr. Doan Hung Son's payment obligation to the creditor, Trang Duc Solar Power JSC.

14 . DEFERRED REVENUES

	Ending balance	Beginning balance
	VND	VND
- Deferred revenue from office rental	216,443,287	187,396,786
	216,443,287	187,396,786

15 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Corporate income tax	-	301,959,526	1,098,520,021	301,661,461	-	1,098,818,086
Personal income tax	-	18,000,000	187,700,475	205,700,475	-	-
Fees, charges and other payables	37,292	-	-	-	37,292	-
	<u>37,292</u>	<u>319,959,526</u>	<u>1,286,220,496</u>	<u>507,361,936</u>	<u>37,292</u>	<u>1,098,818,086</u>

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

16 . BORROWINGS

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	Values VND	VND	VND	Values VND
a) Short-term borrowings				
Short-term				
- Joint Stock Commercial Bank for Investment and Development of Vietnam	123,892,360,813	480,891,279,671	487,965,995,779	116,817,644,705
- Borrowings from related parties	83,092,108,913	359,962,072,224	359,143,220,032	83,910,961,105
- Borrowings from individuals	34,041,487,099	106,779,207,447	120,422,775,747	20,397,918,799
	6,758,764,801	14,150,000,000	8,400,000,000	12,508,764,801
Current portion of long-term debts				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon West Branch	19,637,933,334	18,500,000,004	10,429,666,670	27,708,266,668
	19,637,933,334	18,500,000,004	10,429,666,670	27,708,266,668
	<u>143,530,294,147</u>	<u>499,391,279,675</u>	<u>498,395,662,449</u>	<u>144,525,911,373</u>
b) Long-term borrowings				
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon West Branch	77,304,599,998	-	10,429,666,670	66,874,933,328
	<u>77,304,599,998</u>	<u>-</u>	<u>10,429,666,670</u>	<u>66,874,933,328</u>
Amount due for settlement within 12 months	(19,637,933,334)	(18,500,000,004)	(10,429,666,670)	(27,708,266,668)
Amount due for settlement after 12 months	<u>57,666,666,664</u>			<u>39,166,666,660</u>

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16 . BORROWINGS

Detailed information on short-term and long-term borrowings:

	Currency	Contract No.	Interest rate	Maturity	Purpose	Guarantee	Ending Balance	Beginning balance
							VND	VND
Related parties								
- Song Ong Hydropower JSC	VND	No. 0201/2026/HD/505-SO and the appendices	6.00%	Until the parties request settlement	For business and production activities	Unsecured	32,277,333,600	40,170,901,900
- S55 Construction JSC	VND	No. 0104/HDCV-S55-505 and the appendices	6.00%	Until the parties request settlement	For business and production activities	Unsecured	3,961,164,522	12,500,582,199
- Anzen Investment JSC	VND	No. 01/2026/HDVV and the appendices	7.40%	Until the parties request settlement	For business and production activities	Unsecured	2,445,439,749	1,300,000,000
- Mr. Dang Quang Dat	VND	Loan agreement dated 04/08/2025 and the appendices	7.80%	Until the parties request settlement	For business and production activities	Unsecured	7,629,414,801	6,129,414,801
- Mrs. Dang Minh Hue	VND	Loan agreement dated 29/05/2026	7.80%	01/07/2026	For business and production activities	Unsecured	4,250,000,000	-
- Ani SH One Member Co.,Ltd							-	895,590,372
Others parties								
- Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	Overdraft contracts: -02/2025/369585/HDYD -01/2026/369585/HDYD -01/2026/369585/HDYD	5.0% - 7.5%	12 months	Supplementing temporary short-term working capital shortfalls for business operations	Term deposits at BIDV	151,415,244,433	161,026,058,911
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon West Branch	VND	017/23/02/0073	8.70%	60 months	Financing lawful, reasonable and valid expenses related to Business Cooperation Contract No. 0102/HDKD-505-ANZA dated 01/02/2023	- Song Ong Hydropower Plant - All shares of Shareholders in Song Ong Hydropower JSC - Phu Tan 2 Hydropower Plant	66,874,933,328	77,304,599,998
- Others							629,350,000	629,350,000
							183,692,578,033	201,196,960,811

17 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of previous year	100,000,000,000	63,003,467,265	419,447,776,812	136,569,592,058	719,020,836,135
Profit for previous period	-	-	-	44,719,715,269	44,719,715,269
Profit distribution	-	-	52,884,956,699	(52,884,956,699)	-
Ending balance of previous period	100,000,000,000	63,003,467,265	472,332,733,511	128,404,350,628	763,740,551,404
Beginning balance of current year	100,000,000,000	63,003,467,265	472,332,733,511	121,629,470,826	756,965,671,602
Profit for current period	-	-	-	70,687,206,164	70,687,206,164
Appropriation to development and investment funds	-	-	32,944,835,467	(32,944,835,467)	-
Dividend payment from last year's profit	-	-	-	(15,000,000,000)	(15,000,000,000)
Ending balance of this period	100,000,000,000	63,003,467,265	505,277,568,978	144,371,841,523	812,652,877,766

According to the Annual General Meeting of Shareholders' Resolution No. 27/NQ-S55-DH26 dated 26 March 2026, the Company announced its profit distribution of 2025 as follows:

	Rate	Amount
	%	VND
Net profit after tax of 2025	100.00	48,473,747,896
- Profit used for distribution in 2025	98.91	47,944,835,467
+ Appropriation to development and investment funds	67.96	32,944,835,467
+ Dividend payment (equivalent to VND 1,500 per share)	30.94	15,000,000,000
- Retained earnings	1.09	528,912,429

b) Details of Contributed capital

	Rate	Ending balance	Rate	Beginning balance
	(%)	VND	(%)	VND
Anza JSC	74.97	74,967,520,000	74.97	74,967,520,000
Others	25.03	25,032,480,000	25.03	25,032,480,000
	100	100,000,000,000	100	100,000,000,000

c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital	100,000,000,000	100,000,000,000
- At the beginning of the year	100,000,000,000	100,000,000,000
- Increase in the period	-	-
- Decrease in the period	-	-
- At the end of period	100,000,000,000	100,000,000,000
Distributed dividends and profit:		
- Dividend, profit payable at the beginning of the year	60,361,500	60,361,500
- Dividend, profit payable in the period	15,000,000,000	-
+ Dividend, profit payable from last year's profit	15,000,000,000	-
- Dividend, profit paid in cash	(15,000,000,000)	-
+ Dividend, profit paid from last year's profit	(15,000,000,000)	-
- Dividend, profit payable at the end of the period	60,361,500	60,361,500

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	10,000,000	10,000,000
Quantity of issued shares	10,000,000	10,000,000
- Common shares	10,000,000	10,000,000
Quantity of outstanding shares in circulation	10,000,000	10,000,000
- Common shares	10,000,000	10,000,000
Par value per share (VND)	10,000	10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
Development and investment funds	505,277,568,978	472,332,733,511
	505,277,568,978	472,332,733,511

18 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from provision of service	779,333,647	725,042,516
	779,333,647	725,042,516

19 . COST OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of provision of services	300,378,136	310,828,136
	300,378,136	310,828,136

In which: Purchase from related parties

Total purchase value:	-	7,000,000
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20 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income from deposits and loans	13,666,052,438	11,293,660,620
Dividends or profits received in cash	66,365,224,000	46,005,952,000
Gain on exchange difference in the period	1,500	42,913
	80,031,277,938	57,299,655,533

**In which: Financial income received from related parties
(Detailed in Note 28)**

	71,148,651,671	54,255,636,894
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21 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	6,042,558,794	5,480,246,335
Allowance for losses from investment in other entities	1,100,000,000	5,900,735,712
Reversal of allowance for investment in other entities	(758,796,824)	-
	6,383,761,970	11,380,982,047

**In which: Financial expenses paid to related parties
(Detailed in Note 28)**

	1,083,551,865	420,126,269
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22 . GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	4,845,000	4,371,672
Labour expenses	860,919,120	1,066,402,570
Allowance expenses	247,283,603	-
Expenses of outsourcing services	75,000,000	485,620,539
Other expenses in cash	1,152,599,645	194,011,569
Reversal of allowances	-	(140,000,000)
	2,340,647,368	1,610,406,350
In which: Selling expenses purchased from related parties (Detailed in Note 28)	924,586,500	-

23 . OTHER EXPENSE

	This period	Previous period
	VND	VND
Fines	97,926	2,766,247
	97,926	2,766,247

24 . CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Total profit before tax	71,785,726,185	44,719,715,269
Increase	72,097,926	134,766,247
- Ineligible expenses	97,926	2,766,247
- Remuneration of non-executive members of the BoD	72,000,000	132,000,000
Decrease	(66,365,224,000)	(46,005,952,000)
- Dividend payment	(66,365,224,000)	(46,005,952,000)
Taxable income	5,492,600,111	(1,151,470,484)
Current corporate income tax expense (Tax rate 20%)	1,098,520,021	-
Tax payable at the beginning of the year	301,959,526	130,047,097
Tax paid in the period	(301,661,461)	(357,000,000)
Corporate income tax payable at the year-end	1,098,818,086	(226,952,903)

25 . FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments from short-term investments in securities due to the uncertainty of future prices of the securities.

	Under 1 year	From 1 year to 5 years□	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short-term investments	31,516,800	-	-	31,516,800
	<u>31,516,800</u>	<u>-</u>	<u>-</u>	<u>31,516,800</u>
As at 01/01/2026				
Short term investments	34,339,200	-	-	34,339,200
	<u>34,339,200</u>	<u>-</u>	<u>-</u>	<u>34,339,200</u>

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including bank deposits, loans and other financial instruments).

	Under 1 year	From 1 year to 5 years□	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash	47,292,246	-	-	47,292,246
Trade and other receivables	57,075,638,192	-	-	57,075,638,192
Loans	394,156,648,725	-	-	394,156,648,725
	<u>451,279,579,163</u>	<u>-</u>	<u>-</u>	<u>451,279,579,163</u>
As at 01/01/2026				
Cash	222,531,558	-	-	222,531,558
Trade and other receivables	11,524,172,191	-	-	11,524,172,191
Loans	296,632,039,047	125,000,000,000	-	421,632,039,047
	<u>308,378,742,796</u>	<u>125,000,000,000</u>	<u>-</u>	<u>433,378,742,796</u>

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year VND	From 1 year to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Borrowings and debts	144,525,911,373	39,166,666,660	-	183,692,578,033
Trade and other receivables	27,262,919,213	-	-	27,262,919,213
Accrued expenses	4,875,751,464	-	-	4,875,751,464
	176,664,582,050	39,166,666,660	-	215,831,248,710
	Under 1 year VND	From 1 year to 5 years VND	Over 5 years VND	Total VND
As at 01/01/2026				
Borrowings and debts	143,530,294,147	57,666,666,664	-	201,196,960,811
Trade and other receivables	10,114,933,360	367,912,350	-	10,482,845,710
Accrued expenses	4,639,749,205	-	-	4,639,749,205
	158,284,976,712	58,034,579,014	-	216,319,555,726

The Company believes that risk concentration level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

26 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

	This period VND	Previous period VND
a) Proceeds from borrowings during the period		
Proceeds from ordinary contracts	460,536,279,671	559,213,197,678
b) Actual repayments on principal during the period		
Repayment on principal from ordinary contracts	498,395,662,449	567,282,488,979

27 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Pursuant to the Board of Directors' Resolution No. 43/NQ-S55-HDQT dated 30 July 2026, the Board of Directors approved the establishment and capital contribution to establish Chu Pong Wind Power Joint Stock Company and the policy to acquire shares of Trang Duc Solar Power JSC.

Except from events disclosed above, there have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements.

28 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company are as follows:

Related parties	Relation
Anza JSC	Parent company
Bac Na ., JSC	Subsidiary company
Ehula JSC	Subsidiary company
S55 Construction JSC	Subsidiary company
Ani SH One Member Co.,Ltd	Subsidiary company
Song Ong Hydropower JSC	Associated company
IDS Investment Services JSC	Associated company
Anzen Investment JSC	Investee company
Ani JSC	Company related to the Director
Ani Power JSC	Company related to the Director
Mr. Dang Tat Thanh	Director
Mrs. Nguyen Thi Huong	Person related to the Director

In addition to the information with related parties presented in the above Notes, during the period, the Company has the transactions with related parties as follows:

	This period VND	Previous period VND
Purchase of raw materials, goods, and services	-	7,000,000
Anza JSC	-	7,000,000
General and administrative expenses	924,586,500	-
IDS Investment Services JSC	924,586,500	-
Lending	157,416,249,446	181,399,478,747
Bac Na ., JSC	20,141,281,353	10,755,000,000
Ehula JSC	41,774,135,265	60,620,000,000
S55 Construction JSC	488,835,478	-
Ani SH One Member Co.,Ltd	15,206,997,350	16,150,000,000
Son Hai Lai Chau Investment Development JSC	8,305,000,000	21,795,000,000
Song Ong Hydropower JSC	-	24,099,478,747
Anzen Investment JSC	-	5,980,000,000
Ani JSC	71,500,000,000	42,000,000,000
Collection of loans receivable	157,376,469,418	139,445,478,747
Anza JSC	-	21,500,000,000
Bac Na ., JSC	22,360,000,000	7,290,000,000
Ehula JSC	30,674,135,265	46,000,000,000
S55 Construction JSC	488,835,478	-
Ani SH One Member Co.,Ltd	5,303,498,675	8,500,000,000
Son Hai Lai Chau Investment Development JSC	5,000,000,000	7,676,000,000
Song Ong Hydropower JSC	-	2,099,478,747
Anzen Investment JSC	-	4,380,000,000
Ani JSC	93,550,000,000	42,000,000,000

Transactions with related parties (cont)

	This period	Previous period
	VND	VND
Financial income from loan interest	4,785,779,671	8,252,036,894
Anza JSC	-	5,895,489,111
Bac Na ., JSC	1,260,393,365	119,850,204
Ehula JSC	910,895,452	524,889,177
Ani SH One Member Co., Ltd	220,912,855	1,269,446,256
Son Hai Lai Chau Investment Development JSC	1,168,806,403	420,426,929
Song Ong Hydropower JSC	741,852,054	5,397,765
S55 Construction JSC	1,687,487	-
Anzen Investment JSC	-	6,082,657
Ani JSC	481,232,055	10,454,795
Proceeds from borrowings	120,929,207,447	53,430,012,036
S55 Construction JSC	22,450,000,000	8,350,000,000
Song Ong Hydropower JSC	14,390,000,000	15,400,012,036
Anzen Investment JSC	23,412,000,000	4,300,000,000
Ani JSC	29,851,122,740	14,600,000,000
EHULA JSC	15,625,864,735	-
Bac Na ., JSC	703,718,647	-
Ani SH One Member Co.,Ltd	346,501,325	-
Mr. Dang Quang Dat	6,400,000,000	10,780,000,000
Mrs. Dang Minh Hue	7,750,000,000	-
Repayment of principal	128,822,775,747	55,887,417,801
S55 Construction JSC	30,989,417,677	15,452,417,801
Song Ong Hydropower JSC	19,744,000,000	10,755,000,000
Anzen Investment JSC	22,266,560,251	4,300,000,000
Ani JSC	29,851,122,740	14,600,000,000
EHULA JSC	15,625,864,735	-
Bac Na ., JSC	703,718,647	-
Ani SH One Member Co.,Ltd	1,242,091,697	-
Mr. Dang Minh Hue	3,500,000,000	-
Mr. Dang Quang Dat	4,900,000,000	10,780,000,000
Interest expenses	1,083,551,865	420,126,269
S55 Construction JSC	163,042,158	224,233,995
Song Ong Hydropower JSC	464,156,744	58,968,932
Anzen Investment JSC	189,746,119	23,728,274
EHULA JSC	25,174,684	-
Ani SH One Member Co.,Ltd	1,954,527	-
Ani JSC	-	48,760,000
Mr. Dang Quang Dat	209,506,400	64,435,068
Mrs. Dang Minh Hue	29,971,233	-
Dividends declared	66,362,872,000	46,003,600,000
EHULA JSC	42,750,000,000	28,500,000,000
Bac Na ., JSC	15,865,872,000	-
S55 Construction JSC	-	9,408,000,000
Song Ong Hydropower JSC	3,747,000,000	5,495,600,000
Anzen Investment JSC	4,000,000,000	2,600,000,000

Transactions with related parties (cont)

	This period	Previous period
	VND	VND
Dividends received	21,217,000,000	28,956,000,000
EHULA JSC	14,250,000,000	14,250,000,000
S55 Construction JSC	-	9,408,000,000
Song Ong Hydropower JSC	3,747,000,000	2,498,000,000
Anzen Investment JSC	3,220,000,000	2,800,000,000

Other transactions with related parties are as follows:

	Relation	This period	Previous period
		VND	VND
Key management personnel's income		270,000,000	294,000,000
Mr. Dang Van Tuyen	Chairman	150,000,000	120,000,000
Mr. Dang Quang Dat (i)	Chairman	-	30,000,000
Mr. Dang Tat Thanh	Member of the BoD	48,000,000	48,000,000
Mr. Nguyen Viet Cuong	Member of the BoD	48,000,000	24,000,000
Mr. Nguyen Dinh Phuong (i)	Member of the BoD	-	24,000,000
Mrs. Nguyen Thuy Duong(i)	Member of the BoD	-	24,000,000
Mrs. Dinh Thi Trang Nhung	Head of the BoS	12,000,000	9,000,000
Mr. Dang Thanh Nam (i)	Head of the BoS	-	6,000,000
Mrs. Vuong Thi Phuong Giang	Member of the BoS	6,000,000	3,000,000
Mr. Nguyen Duc My	Member of the BoS	6,000,000	6,000,000

(i) Resigned on 26/03/2025

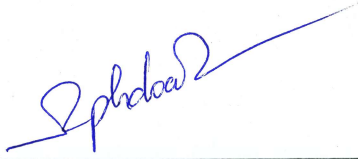
In addition to the above related parties transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

29 . COMPARATIVE FIGURES

The comparative figures in these Interim Separate Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the separate financial position, separate operating results and separate cash flows of the Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AAC Auditing and Accounting Firm Company Limited.

As presented in Note 2.3, the Company adopted Circular 99/2025/TT-BTC on a prospective basis from 01 January 2026. As a result, the presentation of certain items in the financial statements has changed. Certain figures as at 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the financial statements presentation requirements under Circular 99. Details are presented in the attached Appendix 01 - Comparative figures.


Pham Thi Doan
Preparer


Nguyen Thuy Duong
Chief Accountant


Dang Tat Thanh
Director

Approved, 28 August 2026

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			Change
Code	Items	Value	Code	Items	Value	
		VND	VND			
a) Statement of Financial Position			a) Statement of Financial Position			
100	ASSETS		100	ASSETS		
120	Short-term investments		120	Short-term investments		
123	Held-to-maturity investments	277,279,418,758	123	Short-term held-to-maturity investments		307,357,479,776 Restatement, rename
			124	Allowance for short-term impairment of held-to-maturity investments		(10,725,440,729) Addition code
130	Short-term receivables		130	Short-term receivables		
136	Other short-term receivables	34,724,009,852	135	Other short-term receivables		4,645,948,834 Restatement, code change
137	Provision for short-term doubtful debts	(111,810,850,333)	136	Allowance for short-term doubtful debts		(101,085,409,604) Restatement, code change
150	Other short-term assets		160	Other short-term assets		
152	Deductible VAT		162	Deductible VAT	63,095,517	63,095,517 Code change
153	Taxes and other receivables from the State budget		163	Taxes and other receivables from the State	37,292	37,292 Code change
200	NON-CURRENT ASSETS		200	NON-CURRENT ASSETS		
250	Long-term investments		260	Long-term investments		
251	Investments in subsidiaries	484,270,635,000	261	Investments in subsidiaries	484,270,635,000	484,270,635,000 Code change
252	Investments in joint ventures and associates		262	Investments in joint ventures and associates	41,982,000,000	41,982,000,000 Code change
253	Equity investments in other entities		263	Equity investments in other entities	21,300,000,000	21,300,000,000 Code change
254	Provision for devaluation of long-term investments	(12,253,027,000)	264	Allowance for long-term impairment of other investments	(12,253,027,000)	(12,253,027,000) Rename, Code change
255	Held-to-maturity investments	125,000,000,000	265	Long-term held-to-maturity investments		125,000,000,000 Rename

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025		Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025		Change	
Code	Items	Value	Code	Items	Value
		VND			VND
260	Other long-term assets		270	Other long-term assets	
261	Long-term prepaid expenses	6,043,271,809	271	Long-term deferred expenses	6,043,271,809 Rename, Code change
310	Current Liabilities		310	Current Liabilities	
313	Taxes and other payables to State budget	319,959,526	313	Dividend and profit payables	60,361,500 Restatement
314	Payables to employees	55,499,823	314	Short-term taxes and other payables to State budget	319,959,526 Rename, Code change
315	Short-term accrued expenses	4,639,749,205	315	Payables to employees	55,499,823 Code change
318	Short-term unearned revenue	187,396,786	316	Short-term accrued expenses	4,639,749,205 Code change
319	Other short-term payables	7,247,307,529	319	Short-term deferred revenue	187,396,786 Code change
320	Short-term borrowings and finance lease	143,530,294,147	320	Other short-term payables	7,186,946,029 Restatement, Code change
321	Provisions for short-term payables	937,608,500	321	Short-term borrowings and finance lease	143,530,294,147 Code change
322	Bonus and welfare fund	1,012,985,288	322	Provisions for short-term payables	937,608,500 Code change
330	Non-current liabilities		323	Bonus and welfare fund	1,012,985,288 Code change
337	Other long-term payables	367,912,350	330	Non-current liabilities	
338	Long-term borrowings and finance lease	57,666,666,664	338	Other long-term payables	367,912,350 Code change
400	OWNER'S EQUITY		339	Long-term borrowings and finance lease	57,666,666,664 Code change
410	Owner's equity		400	OWNER'S EQUITY	
421	Retained earnings	121,629,470,826	420	Retained earnings	121,629,470,826 Code change
421a	RE accumulated to the previous period	73,684,635,359	420a	RE accumulated to the previous period	73,684,635,359 Code change
421b	RE of the current period	47,944,835,467	420b	RE of the current period	47,944,835,467 Code change

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Interim Separate Financial Statements for the period from 01/01/2025 to 30/06/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025		
Code	Items	Value	Code	Items	Value
		VND			VND
b) Statement of Income			b) Statement of Income		
21	Financial income	57,299,655,533	22	Financial income	57,299,655,533 Code change
22	Financial expense	11,380,982,047	23	Financial expense	11,380,982,047 Code change
23	<i>In which: Interest expense</i>	5,480,246,335	24	<i>In which: Interest expense</i>	5,480,246,335 Code change, Rename
c) Statement of Cash flows (Under indirect method)			c) Statement of Cash flows (Under indirect method)		
05	Gains / losses from investment activities	(57,299,612,620)	05	Gains / losses from investment , financial activities	(57,299,612,620) Rename
06	Interest expense	5,480,246,335	06	Interest expense	5,480,246,335 Rename
12	Increase/ decrease in prepaid expenses	126,863,098	12	Increase or decrease in deferred expenses	126,863,098 Rename