CÔNG TY CỔ PHẦN BCG ENERGY
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CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Số/*No.*:28 **/2026/CBTT-BGE**

Tp. Hồ Chí Minh, ngày 30 tháng 10 năm 2026
Ho Chi Minh City, October 30 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi/*To*: Ủy ban Chứng khoán Nhà nước/The State Securities Commission;
Sở Giao dịch Chứng khoán Hà Nội/Hanoi Stock Exchange

Thực hiện quy định tại Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, CTCP BCG ENERGY thực hiện công bố thông tin báo cáo tài chính (BCTC) Riêng lẻ và Hợp nhất Quý 3 năm 2026 như sau:

Pursuant to the provisions of Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, BCG Energy Joint Stock Company shall disclose its Consolidated and Separate financial statements for the third quarter of the year 2026 as follows:

1. Tên tổ chức/ *Organization name*: Công ty Cổ phần BCG Energy

- Mã chứng khoán/ *Stock ticker*: BGE
- Địa chỉ/ *Address*: LK10-21 đường Trần Quý Kiên, Phường Bình Trưng, Thành phố Hồ Chí Minh, Việt Nam
- Điện thoại liên hệ/*Tel:* (028) 62 680 680 Fax: (028) 6299 1188
- Email: ir-bcgenergy@bamboocap.com.vn Website: https://bcgenergy.com.vn/

2. Nội dung thông tin công bố/ *Disclosure of information*

- Báo cáo tài chính Riêng lẻ và Hợp nhất Quý 3 năm 2026/ *Consolidated and Separate financial statements for the third quarter of the year 2026.*
- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases that require explanation:*

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC/ *The audit organization has issued an opinion that is not an unqualified opinion regarding the financial statements*:

☐ Có/*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có/ *Explanation document (if applicable)*:

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán)/ *Profit after tax in the reporting period shows a variance of 5% or more before and after the audit or shifts between profit and loss (for audited financial statements)*:

☐ Có /*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có/ *Explanation document (if applicable)*:

☐ Có/*Yes* ☐ Không/*No*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *After-tax corporate income profit in the reporting period changes by 10% or more compared to the same period last year:*

☑ Có/*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có/ *Explanation document (if applicable):*

☑ Có /*Yes* ☐ Không/*No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *After-tax profit in the reporting period shows a loss, shifting from profit in the same period last year to a loss this period, or vice versa:*

☑ Có/*Yes* ☐ Không/*No*

Văn bản giải trình trong trường hợp tích có/*Explanation document (if applicable)*:

☑ Có/*Yes* ☐ Không/*No*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 30./10/2026 tại đường dẫn: https://bcgenergy.com.vn/quan-he-nha-dau-tu/cong-bo-thong-tin/2026

This information was published on the company's website on:30./10/2026 at the link: https://bcgenergy.com.vn/quan-he-nha-dau-tu/cong-bo-thong-tin/2026

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

We declare that all information provided in this paper is true and accurate; we shall be legally responsible for any misrepresentation.

Tài liệu đính kèm/
Attached documents:
-BCTC riêng lẻ và Hợp nhất Quý 3 năm 2026/ *Financial statements (separate and consolidated) for Q3 2026*
- Văn bản giải trình biến động kết quả SXKD Quý 3 năm 2026/*Explanatory document on fluctuations in business results for Q3/2026*

ĐẠI DIỆN TỔ CHỨC
ORGANIZATION REPRESENTATIVE
NGƯỜI UQCBTT
INFORMATION DISCLOSURE REPRESENTATIVE
PHÓ TỔNG GIÁM ĐỐC
DEPUTY GENERAL DIRECTOR

M.S.D.N: 0314445458 - C.T.C.P - CÔNG TY CỔ PHẦN BCG ENERGY - THÀNH PHỐ HỒ CHÍ MINH

NGUYỄN TRUNG KIÊN

BCG ENERGY JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

BCG ENERGY JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

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BCG ENERGY JOINT STOCK COMPANY

CORPORATE INFORMATION

Enterprise registration certificate

No. 0314445458 dated 8 June 2017 was initially issued by the Department of Finance of Ho Chi Minh City and the latest 20th amended Enterprise Registration Certificate dated 08 May 2026.

Board of Directors

Mr. Ng Wee Siong, Leonard	Chairman
Mr. Nguyen Manh Chien	Vice Chairman
Ms. Pham Thi Mai Phuong	Member
Mr. Dang Van Hoa	Member
Mr. Nguyen Huu Quoc	Independent Member

Board of Supervision

Mr. Dong Hai Ha	Chief Supervisor
(*) Mr. Nguyen Viet Cuong	Deputy Chief Supervisor
Mr. Hoang Quoc Trung	Member

Board of Management

Mr. Pham Minh Tuan	General Director	Dismissal from 30 Apr 2026
Mr. Tan Bo Quan, Andy	General Director	Appointment from 30 Apr 2026
Ms. Pham Nguyen Ngoc Thuong	Deputy General Director	Dismissal from 1 May 2026
Mr. Nguyen Giang Nam	Deputy General Director	Dismissal from 15 Apr 2026
Mr. Dang Dinh Quyet	Deputy General Director	
Mr. Pham Le Quang	Deputy General Director	
Mr. Dao Chi Thanh	Deputy General Director	
Ms. Pham Thi Mai Phuong	Deputy General Director	Appointment from 26 March 2026
Mr. Nguyen Trung Kien	Deputy General Director	Appointment from 07 May 2026
Mr. Hoang Viet Cuong	Deputy General Director	Appointment from 01 Aug 2026
Mr. Luu Khanh Truong	Chief Accountant	Dismissal from 15 Sep 2026
Ms. Tran Thi Thuy	Chief Accountant	Appointment from 15 Sep 2026

Legal representative

Mr. Ng Wee Siong, Leonard	Chairman
Mr. Tan Bo Quan, Andy	General Director

(*) Resignation letter submitted on 9 Jan 2026 and currently pending approval by the General Meeting of Shareholders

Registered office

LK10-21 Tran Quy Kien Street, Binh Trung Ward, Ho Chi Minh City, Vietnam.

BCG ENERGY JOINT STOCK COMPANY

STATEMENT OF THE BOARD OF MANAGEMENT

Statement of responsibility of the Board of Management of the Company in respect of the Interim Separate Financial Statements

The Board of Management of BCG Energy Joint Stock Company ("the Company") is responsible for preparing interim separate financial statements of the Company which give a true and fair view of the interim separate financial position of the Company as at 30 September 2026, and of the interim separate results of its operations and its interim separate cash flows for the nine-month period then ended. In preparing these interim separate financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the interim separate financial statements on a going-concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim financial position of the Company and enable interim separate financial statements to be prepared which comply with the basis of accounting set out in Note 2 to the interim separate financial statements. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud or error.

Approval of the Interim Separate Financial Statements

We hereby, approve the accompanying interim separate financial statements as set out on pages 1 to 48 which give a true and fair view of the interim separate financial position of the Company as at 30 September 2026, and of the interim separate results of its operations and its interim separate cash flows for the nine-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim separate financial statements.

Users should read these interim separate financial statements together with the said interim consolidated financial statements to obtain complete information on the financial position, results of operations and cash flows of the Company and its subsidiaries.

The Board of Management



Tan Bo Quan, Andy
Legal Representative
30 October 2026

BCG ENERGY JOINT STOCK COMPANY

SEPARATE STATEMENT OF FINANCIAL POSITION

Form B 01a – DN

Code	ASSETS	Note	As at 30.09.2026	31.12.2025 (Reclassified)
			VND	VND
100	**CURRENT ASSETS**		**3,621,802,383,972**	**3,742,615,597,295**
110	**Cash and cash equivalents**	3	**13,753,393,205**	**10,625,749,278**
111	Cash		753,393,205	10,625,749,278
112	Cash equivalents		13,000,000,000	-
120	**Short-term investment**		**2,547,685,593,488**	**2,665,899,992,467**
123	Investments held to maturity	4(a)	945,209,234,147	2,722,119,992,467
124	Provision for investments held to maturity	4(a)	(57,337,495,726)	(56,220,000,000)
125	Other short-term investments	4(b)	1,659,813,855,067	-
130	**Short-term receivables**		**1,059,556,396,516**	**1,063,846,237,926**
131	Short-term trade accounts receivable	5	52,192,075,500	56,799,205,187
132	Short-term prepayments to suppliers	6	295,519,279,121	295,529,627,300
135	Other short-term receivables	7(a)	713,543,157,185	713,215,520,729
136	Provision for doubtful debts	6; 7(a)	(1,698,115,290)	(1,698,115,290)
160	**Other current assets**		**807,000,763**	**2,243,617,624**
161	Short-term prepaid expenses	8(a)	807,000,763	2,243,617,624
200	**NON-CURRENT ASSETS**		**4,835,630,554,884**	**4,358,818,225,404**
210	**Long-term receivables**		**910,000,000**	**910,000,000**
215	Other long-term receivables	7(b)	910,000,000	910,000,000
220	**Fixed assets**		**4,345,990,694**	**5,158,659,047**
221	Tangible fixed assets	9	4,345,990,694	5,158,659,047
222	Historical cost		10,011,187,166	10,011,187,166
223	Accumulated depreciation		(5,665,196,472)	(4,852,528,119)
250	**Long-term asset in progress**		**1,788,659,873**	**1,751,640,673**
252	Construction in progress		1,788,659,873	1,751,640,673
260	**Long-term investments**	4	**4,828,513,696,559**	**4,350,971,155,204**
261	Investments in subsidiaries		5,421,375,173,850	5,421,375,173,850
262	Investments in associates, joint ventures		500,774,131,481	500,774,131,481
263	Investments in other entities		128,145,000,000	128,145,000,000
264	Provision for long-term investments		(1,585,856,945,757)	(1,734,791,347,387)
265	Investments held to maturity	4(a)	364,076,336,985	35,468,197,260
270	**Other long-term asset**		**72,207,758**	**26,770,480**
271	Long-term prepaid expenses	8(b)	72,207,758	26,770,480
280	**TOTAL ASSETS**		**8,457,432,938,856**	**8,101,433,822,699**

Form B 01a – DN

SEPARATE STATEMENT OF FINANCIAL POSITION (continued)

Code	RESOURCES	Note	As at 30.09.2026 VND	31.12.2025 (Reclassified) VND
300	**LIABILITIES**		**1,998,466,384,094**	**1,684,433,288,960**
310	**Current liabilities**		**1,698,466,384,094**	**1,684,433,288,960**
311	Short-term trade accounts payable	10	588,064,727,107	591,109,423,136
312	Short-term advances from customers	11	834,223,003,467	833,373,000,000
314	Tax and other payables to the State	12	1,577,466,518	1,550,242,982
315	Payable to employees		1,855,571,952	2,172,977,500
316	Short-term accrued expenses	13	36,230,560,902	10,481,708,742
319	Short-term deferred revenue		114,021,887,481	114,021,887,481
320	Other short-term payables	14	3,807,012,563	504,323,119
321	Short-term borrowings	15(a)	118,686,154,104	131,219,726,000
330	**Non-current liabilities**		**300,000,000,000**	-
339	Non-current borrowings and lease liabilities	15(b)	300,000,000,000	-
400	**OWNERS' EQUITY**		**6,458,966,554,762**	**6,417,000,533,739**
411	Owners' capital	16,17	7,300,000,000,000	7,300,000,000,000
411a	- Ordinary shares with voting rights		7,300,000,000,000	7,300,000,000,000
420	Undistributed earnings	17	(841,033,445,238)	(882,999,466,261)
420a	- Undistributed profits/ (accumulated losses) of the previous years		(882,999,466,261)	(798,854,321,447)
420b	- (Loss)/ Profits of the current period/year		41,966,021,023	(84,145,144,814)
440	**TOTAL RESOURCES**		**8,457,432,938,856**	**8,101,433,822,699**

M.S.D.N: 0314445458 - C.T.C.P. CÔNG TY CỔ PHẦN BCG ENERGY THÀNH PHỐ HỒ CHÍ MINH

Nguyen Thi Kim Nhung	Tran Thi Thuy	Tan Bo Quan, Andy
Preparer	Chief Accountant	Legal Representative
		30 October 2026

BCG ENERGY JOINT STOCK COMPANY

SEPARATE INCOME STATEMENT

Form B 02a – DN

Code		Note	For the three-month period ended		For the nine-month period ended	
			30.09.2026 VND	30.09.2025 VND	30.09.2026 VND	30.09.2025 VND
01	**Revenue from rendering of services**		**9,887,041,003**	**14,378,087,000**	**29,556,868,009**	**43,143,051,000**
10	**Net revenue from rendering of services**	18	**9,887,041,003**	**14,378,087,000**	**29,556,868,009**	**43,143,051,000**
11	**Cost of services rendered**	19	**(5,288,309,228)**	**(6,636,118,085)**	**(15,900,298,525)**	**(20,114,671,281)**
20	**Gross profit from rendering of services**		**4,598,731,775**	**7,741,968,915**	**13,656,569,484**	**23,028,379,719**
22	Financial income	20	(194,286,159,117)	55,209,574,728	(67,030,879,866)	163,876,363,058
23	Financial expenses	*21*	236,506,544,197	(65,221,892,289)	115,936,318,377	(234,421,566,979)
24	*- Including: Interest expense*		(11,769,989,991)	(1,739,784,874)	(32,998,083,253)	(4,919,735,670)
26	General and administration expenses	22	215,772,412,097	(6,212,495,825)	(20,356,101,986)	(19,771,356,299)
30	**Net operating (loss)/ Profits**		262,591,528,952	(8,482,844,471)	42,205,906,009	(67,288,180,501)
32	Other expenses	23	(76,338,618)	(33,454,000)	(239,884,986)	(99,229,043)
40	**Net other (expenses)/income**		(76,338,618)	(33,454,000)	(239,884,986)	(99,229,043)
50	**Net accounting (loss)/ Profits before tax**		**262,515,190,334**	**(8,516,298,471)**	**41,966,021,023**	**(67,387,409,544)**
51	**Corporate income tax ("CIT") - current**	24	-	-	-	-
60	**Net (loss)/ Profits after tax**		**262,515,190,334**	**(8,516,298,471)**	**41,966,021,023**	**(67,387,409,544)**

Nguyen Thi Kim Nhung
Preparer

Tran Thi Thuy
Chief Accountant

Tan Bo Quan, Andy
Legal Representative
30 October 2026

BCG ENERGY JOINT STOCK COMPANY

Form B 03a – DN

SEPARATE CASH FLOW STATEMENT
(Indirect method)

Code		Note	For the nine-month period ended 30.09.2026 VND	30.09.2025 VND
	CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Net accounting profit before tax**		**41,966,021,023**	**(67,387,409,544)**
02	Depreciation and amortisation		812,668,353	760,802,390
03	Provisions		(147,816,905,904)	229,501,831,309
05	Loss/ (Profits) from investing activities		67,030,879,866	(52,145,879,719)
06	Interest expense		32,998,083,253	4,919,735,670
08	**Operating profit before changes in working capital**		**(5,009,253,409)**	**115,649,080,106**
09	(Increase)/Decrease in receivables		4,244,404,132	(150,442,403,577)
11	Increase/(decrease) in payables		(4,407,065,562)	(14,897,755)
12	(Increase)/Decrease in prepaid expenses		1,436,616,861	(317,238,321)
14	Interest paid		(2,061,369,861)	(1,177,591,644)
20	**Net cash (Outflow)/Inflow from operating activities**		**(5,796,667,839)**	**(36,303,051,191)**
	CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchases of fixed assets		-	(347,050,110)
23	Loans granted		(314,697,527,165)	(117,733,000,000)
24	Collection of loans		34,975,000,000	292,873,708,553
25	Investments in other entities		-	(294,030,000,000)
27	Dividends and interest received		1,180,410,827	24,349,509,742
30	**Net cash Inflow/(Outflow) from investing activities**		**(278,542,116,338)**	**(94,886,831,815)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
33	Proceeds from borrowings		319,366,428,104	275,000,000,000
34	Repayments of borrowings		(31,900,000,000)	(201,950,000,000)
40	**Net cash Inflow/(Outflow) from financing activities**		287,466,428,104	73,050,000,000
50	**Net increase/(decrease) in cash and cash equivalents**		3,127,643,927	(58,139,883,006)
60	Cash and cash equivalents at beginning of period	3	10,625,749,278	58,337,410,053
61	Effect of foreign exchange differences		-	-
70	**Cash and cash equivalents at end of period**	3	**13,753,393,205**	**197,527,047**

Nguyen Thi Kim Nhung	Tran Thi Thuy	Tan Bo Quan, Andy
Preparer	Chief Accountant	Legal Representative
		30 October 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2026

1 GENERAL INFORMATION

BCG Energy Joint Stock Company ("the Company") is a joint stock company established in SR Vietnam pursuant to Enterprise Registration Certificate No. 0314445458 dated 08 June 2017 which was initially issued by the Department of Finance of Ho Chi Minh City and the latest 20th amended Enterprise Registration Certificate dated 08 May 2026 regarding the change of General Director and legal representative.

Details of the owners' capital contribution are presented in Note 16.

The principal activity of the Company is to provide management consulting services.

The normal business cycle of the Company is 12 months.

The corresponding figures for the previous accounting period are comparable with those for the current accounting period.

As at 30 September 2026, the Company had 12 direct subsidiaries, 6 indirect subsidiaries, 7 direct associates and 1 indirect joint venture (as at 31 December 2025: 12 direct subsidiaries, 6 indirect subsidiaries, 7 direct associates and 1 indirect associate). The details are as follows:

No.	Name	Principal activities	Place of incorporation and operation	30.09.2026		31.12.2025	
				Percentage of voting rights %	Percentage of ownership %	Percentage of voting rights %	Percentage of ownership %
	Direct Subsidiaries						
1	BCG Thanh Hoa Energy Joint Stock Company	Producing electricity	Ben Luc, Tay Ninh	90.00	90.00	90.00	90.00
2	Clean Energy Vision Development Joint Stock Company (i)	Producing electricity	Phu My Dong, Gia Lai	51.00	41.28	51.00	41.28
3	Thanh Nguyen Energy Development and Investment Company Limited	Producing electricity	Ia Rsai, Gia Lai	51.00	51.00	51.00	51.00
4	BCG Vinh Long Joint Stock Company	Producing electricity	Trung Ngai, Vinh Long	50.50	50.50	50.50	50.50
5	Skylar Joint Stock Company	Producing electricity & Management & Consulting	Ho Chi Minh City	99.00	99.00	99.00	99.00
6	BCG GAIA Joint Stock Company	Management & Consulting	Ho Chi Minh City	50.97	50.23	50.97	50.23
7	BCG Wind Soc Trang Joint Stock Company	Producing electricity	Gia Hoa, Can Tho	90.00	90.00	90.00	90.00
8	Dong Thanh 1 Wind Power Company Limited	Producing electricity	Vinh Long	100.00	99.90	100.00	99.90
9	Dong Thanh 2 Wind Power Company Limited	Producing electricity	Vinh Long	100.00	99.93	100.00	99.93

1 GENERAL INFORMATION (continued)

No.	Name	Principal activities	Place of incorporation and operation	30.09.2026		31.12.2025	
				Percentage of voting rights %	Percentage of ownership %	Percentage of voting rights %	Percentage of ownership %
	Direct Subsidiaries (continued)						
10	Aurai Wind Energy Joint Stock Company	Producing electricity	Ho Chi Minh City	99.00	99.00	99.00	99.00
11	BCG Dien Bien Dong Wind Power Joint Stock Company	Producing electricity	Dien Bien	99.98	99.98	99.98	99.98
12	Aton Joint Stock Company	Electricity transmission & distribution	Ho Chi Minh City	85.00	85.00	85.00	85.00
	Indirect Subsidiaries						
1	Herb Solar Joint Stock Company	Producing electricity	Ho Chi Minh City	69.00	68.31	69.00	68.31
2	Orchid Solar Joint Stock Company	Producing electricity	Ho Chi Minh City	69.00	68.31	69.00	68.31
3	Violet Solar Joint Stock Company	Producing electricity	Ho Chi Minh City	69.00	68.31	69.00	68.31
4	Hanwha - BCG Bang Duong Energy Joint Stock Company	Producing electricity	Thanh Hoa, Tay Ninh	99.90	50.23	99.90	50.23
5	BCG - Bang Duong Energy Joint Stock Company	Producing electricity	Thanh Hoa, Tay Ninh	99.90	50.23	99.90	50.23
6	Gia Huy Electric Development Joint Stock Company	Producing electricity	Ha Noi City	99.80	98.80	99.80	98.80

1 GENERAL INFORMATION (continued)

No.	Name	Principal activities	Place of incorporation and operation	30.09.2026		31.12.2025	
				Percentage of voting rights %	Percentage of ownership %	Percentage of voting rights %	Percentage of ownership %
	Direct Associates						
1	Skylight Power Company Limited	Producing electricity	Ho Chi Minh City	50.00	50.00	50.00	50.00
2	BGE O&M Company Limited	Electricity transmission & distribution	Ho Chi Minh City	49.00	49.00	49.00	49.00
3	Tam Sinh Nghia Investment - Development Joint Stock Company	Solid waste treatment	Ho Chi Minh City	25.00	25.00	25.00	25.00
4	TSN Hon Dat Joint Stock Company	Solid waste treatment	Vinh Thong, An Giang	45.00	45.00	45.00	45.00
5	TSN Long An Joint Stock Company	Solid waste treatment	Tan Tay, Tay Ninh	45.00	45.00	45.00	45.00
6	TSN Ha Nam Joint Stock Company	Solid waste treatment	Duy Ha, Ninh Binh	45.00	45.00	45.00	45.00
7	TSN Hue Joint Stock Company	Solid waste treatment	Hue City	45.00	45.00	45.00	45.00
	Indirect associate						
1	BCG - SP Greensky Joint Stock Company	Management & Consulting	Ho Chi Minh City	50.00	49.50	50.00	49.50

1 GENERAL INFORMATION (continued)

(i) According to the unconditional and irrevocable voting proxies dated 27 December 2021, two shareholders of Clean Energy Vision Development Joint Stock Company transferred 9.72% of their voting rights to the Company. As a result, the Company holds 51% of the voting rights in this company.

As at 30 September 2026, the Company had 67 employees (as at 31 December 2025: 86 employees).

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of separate financial statements

The separate financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of separate financial statements. The separate financial statements have been prepared under the historical cost convention.

The accompanying separate financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam. The accounting principles and practices utilised in Vietnam may differ from those generally accepted in countries and jurisdictions other than Vietnam.

The separate financial statements in the Vietnamese language are the official statutory financial statements of the Company. The separate financial statements in the English language have been translated from the Vietnamese version.

Separately, the Company has also prepared consolidated financial statements of the Company and its subsidiaries (together, "the Group") in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of consolidated financial statements. In the consolidated financial statements, subsidiary undertakings, which are those companies over which the Group has the power to govern the financial and operating policies, have been fully consolidated.

Users of these separate financial statements of the Company should read them together with the consolidated financial statements of the Group for the nine-month period ended 30 September 2026 in order to obtain full information of the consolidated financial position and consolidated results of operations and consolidated cash flows of the Group.

2.2 Fiscal year

The Company's fiscal year is from 01 January to 31 December.

2.3 Currency

The separate financial statements are measured and presented in the Vietnamese Dong ("VND" or "Dong"), which is the Company's accounting currency.

2.4 Exchange rates

Transactions arising in foreign currencies are translated at the exchange rates prevailing at the transaction dates. Foreign exchange differences arising from these translations are recognised in the separate income statement.

Monetary assets and liabilities denominated in foreign currencies at the separate statement of financial position date are respectively translated at the buying and selling exchange rates at the separate statement of financial position date of the commercial banks with which the Company regularly transacts. Foreign currencies deposited in banks at the separate statement of financial position date are translated at the buying exchange rate of the commercial banks where the Company opens its foreign currency accounts. Foreign exchange differences arising from these translations are recognised in the separate income statement.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.5 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value and not subject to any restrictions on use.

2.6 Receivables

Receivables represent trade receivables from customers arising from sales of goods and rendering of services or non-trade receivables from others and are stated at cost. Provision for doubtful debts is made for each outstanding amount based on overdue days in payment according to the initial payment commitment (exclusive of the payment rescheduling between parties), or based on the estimated loss that may arise. The difference between the provision of this period and the provision of the previous period is recognised as an increase or decrease of general and administrative expenses in the period. Bad debts are written off when identified as uncollectible.

Receivables are classified into long-term and short-term receivables on the separate statement of financial position based on the remaining period from the separate statement of financial position date to the maturity date.

2.7 Investments

(a) Trading securities

Trading securities are other financial instruments, which are held for trading to earn profits.
Before January 1, 2026
Trading securities are initially recorded at historical cost including cost of acquisition and any expenditure that is directly attributable to the acquisition.
From January 1, 2026
Trading securities are initially recognized at cost, comprising only the purchase price. Costs incurred in the acquisition of trading securities (if any), such as brokerage fees, transaction fees, information service fees, taxes, bank charges, etc., are recognized as finance expenses in the period.
Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the year end. The provision for diminution in value of trading securities is made when their carrying value is higher than their market value. Changes in the provision balance during the fiscal year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.
The Company recognises trading securities when it has ownership of the assets, specifically as follows:

- Listed securities are recognised at the time of order matching; and
- Unlisted securities are recognised at the time when official ownership is established in accordance with regulations.

Profit or loss from liquidation or disposal of trading securities is recognised in the separate income statement. The costs of trading securities disposed of are determined by using the moving weighted average method.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.7 Investments (continued)

(b) Investments held to maturity

Investments held to maturity are investments which the Company has a positive intention and ability to hold until maturity.

Investments held to maturity include term deposits at banks, valuable papers (including treasury bills, promissory notes, certificates of deposit), bonds, preferred shares classified as liabilities, loans held to maturity for the purpose of earning periodic interest, other held-to-maturity investments, or instruments of a similar nature, excluding derivative instruments. Those investments are initially accounted for at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the year end.

Provision for diminution in value of investments held to maturity is made when there is evidence that the investment is uncollectible in whole or in part. Changes in the provision balance during the fiscal year are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

Investments held to maturity are classified into short-term and long-term investments held to maturity on the separate statement of financial position based on the remaining period from the separate statement of financial position date to the maturity date.

(c) Investments in subsidiaries

Subsidiaries are all entities whose financial and operating policies the Company has the power to govern in order to gain future benefits from their activities generally accompanying a shareholding of more than one half of the voting rights. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether the Company controls another entity.

Investments in subsidiaries are initially recorded at cost of acquisition plus other expenditures directly attributable to the investment. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.7 Investments (continued)

(d) Investments in associates and joint venture

A joint venture is a contractual agreement by two or more parties to jointly conduct an economic activity, which is jointly controlled by the joint venture capital partners. Associates are investments that the Company has significant influence but not control over and the Company would generally have from 20% to less than 50% of the voting rights of the investee.

Investments in associates and joint venture are initially recorded at cost of acquisition including purchase cost or capital contribution value plus other expenditures directly attributable to the investment. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

(e) Investments in other entities

Investments in other entities are investments in equity instruments of other entities without controlling rights or co-controlling rights, or without significant influence over the investee. These investments are accounted for initially at cost. Subsequently, the Board of Management reviews all outstanding investments to determine the amount of provision to recognise at the period end.

(f) Provision for investments in subsidiaries, associates and joint venture, and other entities

Provision for investments in subsidiaries, associates and joint venture, and other entities is made when there is a diminution in value of the investments at the period end.

Provision for investments in subsidiaries, associates and joint venture is calculated based on the loss of investees.

Provision for investments in other entities is calculated based on market value if market value can be determined reliably. If market value cannot be determined reliably, the provision is calculated similarly to provision for investments in subsidiaries, associates and joint venture.

Changes in the provision balance during the accounting period are recorded as an increase or decrease in financial expenses. A reversal, if any, is made only to the extent the investment is restored to its original cost.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.8 Business cooperation contract

A business cooperation contract ("BCC") is a contract between the Company and other parties to carry out specific business activities without establishing a new legal entity. These activities are controlled by one of the parties under the BCC. The BCC is based on shares of pre-tax profits. The parties in a BCC may agree to share profits before tax.

A BCC in the form of shares of pre-tax profits is controlled by one party, in which:

(i) If a BCC states that each party is entitled to a fixed amount of profit regardless of the performance of the BCC, it is a lease of asset in substance; it is substantively a lending transaction (as the enterprise contributes cash to the BCC contract).

(ii) If the BCC states that each party is entitled to profits when the BCC is profitable and is required to bear losses when the BCC is loss making, in substance, the BCC parties share revenue and expenses because each party can jointly control the operation and cash flows of the BCC.

(iii) When the Company is in charge of accounting and tax finalisation, the Company is required to recognise the entire revenue and expenses arising from the BCC, and then allocate the proportionate shares of revenue and expenses to the other parties in the year.

(iv) When the Company is not in charge of accounting and tax finalisation, the Company accounts for its proportionate share of revenue and expenses from the BCC.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.9 Fixed assets

Tangible fixed assets

Fixed assets are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Otherwise, such expenditure is charged to the separate income statement when incurred in the period.

Depreciation

Fixed assets are depreciated and amortised using the straight-line basis so as to write off the depreciable amount of the fixed assets over their estimated useful lives. Depreciable amount equals to the historical cost of fixed assets recorded in the separate financial statements minus (-) the estimated disposal value of such assets. The estimated useful lives of each asset class are as follows:

Machinery	3 - 5 years
Motor vehicles	9 - 10 years
Office equipment	2 years

Disposals

Gains or losses on disposals are determined by comparing net disposal proceeds with the carrying amount of the fixed assets and are recognised as income or expense in the separate income statement.

Construction in progress

Construction in progress represents the cost of assets in the course of installation or construction for production, rental or administrative purposes, or for purposes not yet determined, which are recorded at cost and are comprised of such necessary costs to construct, repair and maintain, upgrade, renew or equip the projects with technologies as construction costs; costs of tools and equipment; compensation and resettlement costs; project management expenditure; construction consulting expenditure; and capitalised borrowing costs for qualifying assets in accordance with the Company's accounting policies. Depreciation of these assets, on the same basis as other fixed assets, commences when they are ready for their intended use.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.10 Leased assets

Leases where substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments under operating leases are charged to the separate income statement on a straight-line basis over the lease term.

2.11 Prepaid expenses

Prepaid expenses include short-term and long-term prepayments on the separate statement of financial position. Short-term prepaid expenses represent prepayments for services; or tools that do not meet the recognition criteria for fixed assets for a period not exceeding 12 months or a business cycle from the date of prepayment. Long-term prepaid expenses represent prepayments for services; or tools, which do not meet the recognition criteria for fixed assets for a period exceeding 12 months or more than one business cycle from the date of prepayment. Prepaid expenses are recorded at historical cost and allocated on a straight-line basis over their estimated useful lives.

2.12 Payables

Classifications of payables are based on their nature as follows:

- Trade accounts payable are trade payables arising from purchases of goods and services; and
- Other payables are non-trade payables and payables not relating to purchases of goods and services.

Payables are classified into short-term and long-term payables on the separate statement of financial position based on the remaining period from the separate statement of financial position date to the maturity date.

2.13 Borrowings

Borrowings include borrowings from related parties and other parties.

Borrowings are classified into short-term and long-term borrowings on the separate statement of financial position based on the remaining period from the separate statement of financial position date to the maturity date.

Borrowing costs are recognised in the separate income statement when incurred.

2.14 Accrued expenses

Accrued expenses include liabilities for goods and services received in the period but not yet paid for, due to pending invoices or insufficient records and documents. Accrued expenses are recorded as expenses in the reporting period.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.15 Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the level of the expenditures expected to be required to settle the obligation. If the time value of money is material, provision will be measured at the present value using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a financial expense. Changes in the provision balance during the accounting period are recorded as an increase or decrease in operating expenses.

2.16 Capital

Owner's capital is recorded according to the actual amounts contributed and is recorded according to the par value of the shares.

Undistributed earnings record the Company's result after CIT at the reporting date.

2.17 Appropriation of net profit

The Company's dividends are recognised as a liability in separate financial statements in the period based on the announcement date of the Board of Directors in which the dividends are approved by the General Meeting of Shareholders.

Net profit after CIT could be distributed to shareholders after approval at General Meeting of Shareholders, and after appropriation to other funds in accordance with the Company's charter and Vietnamese regulations.

2.18 Revenue recognition

(a) Revenue from rendering of services

Revenue from rendering of services is recognised in the separate income statement when the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided. Revenue from the rendering of services is only recognised when the four (4) of the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the separate statement of financial position date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.18 Revenue recognition (continued)

(b) Interest income

Interest income is recognised on the basis of the actual time and interest rates for each period when both (2) of the following conditions are satisfied:

- It is probable that economic benefits associated with the transaction will flow to the Company; and
- Income can be measured reliably.

Income from dividends is recognised when the Company has established receiving rights from investees.

(c) Dividends income

Income from dividends is recognised when both (2) of the following conditions are satisfied:

- It is probable that economic benefits associated with the transaction will flow to the Company; and
- Income can be measured reliably.

Income from dividends is recognised when the Company has established receiving rights from investees.

2.19 Cost of services rendered

Cost of services rendered are the cost of merchandise or services rendered during the period and recorded on the basis of matching with revenue and on a prudent basis.

2.20 Financial expenses

Financial expenses are expenses incurred in the period for financial activities including expenses or losses relating to financial investment activities; interest loans, bond; financial investment provision; other financial expenses.

2.21 General and administration expenses

General and administration expenses represent expenses that are incurred for administrative purposes.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.22 Current and deferred income tax

Income tax includes all income tax which is based on taxable profits. Income tax expense comprises current income tax expense and deferred income tax expense.

Current income tax is the amount of income tax payable or recoverable in respect of the current period taxable profits at the current period tax rates. Current and deferred income tax are recognised as an income or an expense and included in the profit or loss of the period, except to the extent that the income tax arises from a transaction or event which is recognised, in the same or a different period, directly in equity.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the separate financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of occurrence affects neither the accounting nor the taxable profit or loss. Deferred income tax is determined at the tax rates that are expected to apply to the financial year when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted by the separate statement of financial position date.

Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

2.23 Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the Company, key management personnel, including the Board of Directors, Board of Management of the Company and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering its relationships with each related party, the Company considers the substance of the relationships not merely the legal form.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2.24 Segment reporting

A segment is a component which can be separated by the Company engaged in sales of goods or rendering of services ("business segment"), or sales of goods or rendering of services within a particular economic environment ("geographical segment"). Each segment is subject to risks and returns that are different from those of other segments. A reportable segment is the Company's business segment or the Company's geographical segment.

2.25 Critical accounting estimates

The preparation of separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of separate financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the separate financial statements and the reported amounts of revenues and expenses during the accounting period.

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

3 CASH AND CASH EQUIVALENTS

	30.09.2026 VND	31.12.2025 VND
Cash at bank (*)	753,393,205	10,625,749,278
Cash equivalents (**)	13,000,000,000	-
	13,753,393,205	**10,625,749,278**

(*) The balances of demand deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam amounted to VND 595,479,790.

The balances of demand deposits at Saigon - Hanoi Commercial Joint Stock Bank amounted to VND 98,438,760.

(**) VND term deposits with a 1-month maturity carry an interest rate 4.75% per annum

4 SHORT-TERM AND LONG-TERM INVESTMENTS

(a) Held-to-maturity investments

	30.09.2026		31.12.2025 (Reclassified)	
	Value VND	Provision VND	Value VND	Provision VND
Short-term				
Bank deposits (*)	592,380,000	-	592,380,000	-
Lendings	944,616,854,147	(57,337,495,726)	2,721,527,612,467	(56,220,000,000)
In which:				
Lendings	24,954,000,000	(726,000,000)	24,954,000,000	-
Interest income from lendings	4,193,686,756	(58,873,809)	2,611,648,014	-
Related parties (Note 26(b)) (i)	915,469,167,391	(56,552,621,917)	2,693,961,964,453	(56,220,000,000)
	945,209,234,147	**(57,337,495,726)**	**2,722,119,992,467**	**(56,220,000,000)**
Long-term				
Lendings	364,076,336,985	-	35,468,197,260	-
In which:		-		-
Related parties (Note 26(b)) (**)	364,076,336,985	-	35,468,197,260	-
	364,076,336,985	**-**	**35,468,197,260**	**-**

4 SHORT-TERM AND LONG-TERM INVESTMENTS (continued)

(a) Held-to-maturity investments (continued)

(*) VND term deposits with a term of 12 months, bearing interest rates of 4.9% per annum.

(**) Under the BCC dated December 11, 2025 between the Company and Tam Sinh Nghia Investment – Development Joint Stock Company, the parties agree to cooperate in investing in and developing the Tam Sinh Nghia waste-to-energy plant project (located in Thai My Commune, Cu Chi District, Ho Chi Minh City). The cooperation term is 60 months from the contract signing date. Profit distribution is structured such that the contributing party is entitled to a portion of the pre-tax income generated from the Project's profits, but not less than 12% per annum. The first profit payment will be made on the last day of the 24-month period following the initial capital contribution, and subsequent payments will be made on the last day of each 6-month cycle thereafter.

(i) At the reporting date, the status of the principal receivables under BCC contracts, loan interest, and BCC interest had been updated by the relevant departments based on available and accessible sources of information. The Board of Management and the Board of Directors of the Company are monitoring and assessing the impact on the presentation of the financial statements as of the reporting date. Details are presented in Note "29. Other matters" of this report.

(b) Investments in other entities

	As at 30.09.2026		As at 31.12.2025 (Reclassified)	
	Cost VND	Provision VND	Cost VND	Provision VND
Short-term				
BCC	1,659,813,855,067	-	-	-
In which:				
Related parties (Note 26(b)) (***)	1,659,813,855,067	-	-	-
	1,659,813,855,067	-	-	-

(***) According to Business Cooperation Contract (BCC) No. 270421BCG-KL1 dated April 20, 2021 between the Company and BCG Khai Long 1 Wind Power Joint Stock Company, the parties cooperate to invest in and develop Phase 1 of the Khai Long – Ca Mau Tourist Area Wind Power Plant Project, with BCG Khai Long 1 Wind Power Joint Stock Company acting as the investor. The cooperation term is 6 years from the signing date of the contract. After the Project commences commercial operation, generates revenue and profit, and the parties receive profit distributions from the Project's investor, such profits shall be distributed based on actual business performance in proportion to the contributed capital ratio. The profit distribution shall be carried out upon the completion and finalization of investment capital for the project phase, and the final settlement shall be made on the expiration date of the contract under Appendix No. 10 to BCC Contract No. 270421 BCG – KL1 dated October 30, 2026

4 SHORT-TERM AND LONG-TERM INVESTMENTS (continued)

(b) Investments in other entities (continued)

Long-term

- *Investments in subsidiaries*

	30.09.2026			31.12.2025 (Reclassified)		
	Cost VND	Fair value	Provision VND	Cost VND	Fair value	Provision VND
BCG GAIA Joint Stock Company	1,062,539,986,488	(*)	(363,347,547,959)	1,062,539,986,488	(*)	(373,324,212,087)
Dong Thanh 2 Wind Power Company Limited	806,475,000,000	(*)	(37,817,583,652)	806,475,000,000	(*)	(32,502,732,944)
Clean Energy Vision Development Joint Stock Company	761,525,278,271	(*)	-	761,525,278,271	(*)	-
Aurai Wind Energy Joint Stock Company	742,500,000,000	(*)	(113,212,255,523)	742,500,000,000	(*)	(280,395,705,767)
Dong Thanh 1 Wind Power Company Limited	567,350,000,000	(*)	(163,947,476,555)	567,350,000,000	(*)	(163,665,440,867)
BCG Wind Soc Trang Joint Stock Company	540,000,000,000	(*)	(240,660,329,715)	540,000,000,000	(*)	(233,679,793,835)
Skylar Joint Stock Company	495,000,000,000	(*)	(34,049,369,516)	495,000,000,000	(*)	(50,591,891,850)
BCG Vinh Long Joint Stock Company	181,340,909,091	(*)	(15,121,359,963)	181,340,909,091	(*)	(15,284,741,623)
Thanh Nguyen Energy Development and Investment Company Limited	122,400,000,000	(*)	(56,171,076,942)	122,400,000,000	(*)	(24,486,168,755)
BCG Thanh Hoa Energy Joint Stock Company (**)	108,000,000,000	(*)	(2,248,098,810)	108,000,000,000	(*)	(2,245,739,670)
BCG Dien Bien Dong Wind Power Joint Stock Company	29,994,000,000	(*)	(21,181,639)	29,994,000,000	(*)	(19,721,048)
Aton Joint Stock Company	4,250,000,000	(*)	(9,546,861)	4,250,000,000	(*)	(9,546,861)
	5,421,375,173,850		**(1,026,605,827,135)**	**5,421,375,173,850**		**(1,176,205,695,307)**

(*) As at 30 September 2026 and 31 December 2025, the Company had not determined the fair value of these investments for disclosure in the separate financial statements because they do not have listed prices. The fair value of such investments may be different from their book value.

(**) At the reporting date, the status of these investments had been updated by the relevant departments based on available and accessible information sources. The Board of Management and the Board of Directors of the Company are monitoring and assessing the impact on the presentation of the financial statements as of the reporting date. Details are presented in Note "29. Other matters" of this report

4 SHORT-TERM AND LONG-TERM INVESTMENTS (continued)

(b) Investments in other entities (continued)

- *Investments in associates*

	30.09.2026			31.12.2025 (Reclassified)		
	Cost VND	Fair value	Provision VND	Cost VND	Fair value	Provision VND
Tam Sinh Nghia Investment - Development Joint Stock Company	369,494,648,148	(*)	(369,494,648,148)	369,494,648,148	(*)	(369,494,648,148)
TSN Ha Nam Joint Stock Company	3,130,833,333	(*)	(3,130,833,333)	3,130,833,333	(*)	(3,130,833,333)
TSN Hon Dat Joint Stock Company	47,275,833,333	(*)	(47,275,833,333)	47,275,833,333	(*)	(47,275,833,333)
TSN Hue Joint Stock Company	11,718,750,000	(*)	(11,718,750,000)	11,718,750,000	(*)	(11,718,750,000)
TSN Long An Joint Stock Company	42,419,166,667	(*)	(42,419,166,667)	42,419,166,667	(*)	(42,419,166,667)
Skylight Power Limited Company	24,529,900,000	(*)	(4,017,384,851)	24,529,900,000	(*)	(3,342,586,574)
BGE O&M Limited Liability Company	2,205,000,000	(*)	-	2,205,000,000	(*)	-
	500,774,131,481		**(478,056,616,332)**	**500,774,131,481**		**(477,381,818,055)**

(*) As at 30 September 2026 and 31 December 2025, the Company had not determined the fair value of these investments for disclosure in the separate financial statements because they do not have listed prices. The fair value of such investments may be different from their book value.

4 SHORT-TERM AND LONG-TERM INVESTMENTS (continued)

(b) Investments in other entities (continued)

- *Investments in other entities*

	30.09.2026			31.12.2025 (Reclassified)		
	Cost VND	Fair value	Provision VND	Cost VND	Fair value	Provision VND
Hanwha - BCG Bang Duong Energy Joint Stock Company	785,000,000	(*)	(194,502,290)	785,000,000	(*)	(203,834,025)
BCG - Bang Duong Energy Joint Stock Company	360,000,000	(*)	-	360,000,000	(*)	-
BCG Khai Long 1 Wind Power Joint Stock Company (**)	59,400,000,000	(*)	(59,400,000,000)	59,400,000,000	(*)	(59,400,000,000)
Duong Phong Energy Joint Stock Company	21,600,000,000	(*)	(21,600,000,000)	21,600,000,000	(*)	(21,600,000,000)
Nha Trang Bay Construction Investment JSC (***)	46,000,000,000		-	46,000,000,000		-
	128,145,000,000		**(81,194,502,290)**	**128,145,000,000**		**(81,203,834,025)**

(*) As at 30 September 2026 and 31 December 2025, the Company had not determined the fair value of these investments for disclosure in the separate financial statements because they do not have listed prices. The fair value of such investments may be different from their book value.

(**) At the reporting date, the status of these investments had been updated by the relevant departments based on available and accessible information sources. The Board of Management and the Board of Directors of the Company are monitoring and assessing the impact on the presentation of the financial statements as of the reporting date. Details are presented in Note "29. Other matters" of this report

(***) According to the BCC signed on 06 February 2024 between the Company and Nha Trang Bay Construction Investment Joint Stock Company, both parties jointly cooperate to invest in the development of the E&M Dak Lak Wind Power Plant Project. The cooperation term is 3 years from the date of contract signing, and the profit sharing is based on the actual situation and profit of the project, according to the capital contribution ratio.

5 SHORT-TERM TRADE ACCOUNTS RECEIVABLE

	30.09.2026 VND	31.12.2025 VND
Related parties (Note 26(b))	52,192,075,500	56,799,205,187

6 ADVANCE PAYMENTS TO SELLERS

	30.09.2026		31.12.2025	
	Book value VND	Provision VND	Book value VND	Provision VND
Related parties (Note 26(b))	100,000,000	-	100,000,000	-
Third parties				
Vu Ngoc Tien (*)	294,030,000,000	-	294,030,000,000	-
Energy Institute	980,000,000	980,000,000	980,000,000	980,000,000
Others	409,279,121	46,506,600	419,627,300	46,506,600
	295,519,279,121	**1,026,506,600**	**295,529,627,300**	**1,026,506,600**

(*) This is the advance payment related to the acquisition of shares in BCG Khai Long 1 Wind Power Joint Stock Company from Mr. Vu Ngoc Tien under the Share Purchase Contract No. 0115/2025/HDMBCP-KL1/VNT-BCGE signed on 15 January 2025

7 OTHER RECEIVABLES

(a) Short-term

	30.09.2026		31.12.2025 (Reclassified)	
	Book value VND	Provision VND	Book value VND	Provision VND
Deposits	711,881,050,297	-	711,881,050,297	-
Nguyen Thi Bich Lan (*)	*592,896,600,000*	-	*592,896,600,000*	-
Hoang Vu General Production - Import - Export - Trading Service Company Limited (**)	*118,935,250,000*	-	*118,935,250,000*	-
Others deposits	*49,200,297*	-	*49,200,297*	-
Advance for employees	702,665,903	-	375,029,447	-
Others	959,440,985	671,608,690	959,440,985	671,608,690
	713,543,157,185	**671,608,690**	**713,215,520,729**	**671,608,690**
In which				
Related parties (Note 26(b))	959,440,985	671,608,690	959,440,985	671,608,690
Third parties	712,583,716,200	-	712,256,079,744	-
	713,543,157,185	**671,608,690**	**713,215,520,729**	**671,608,690**

(*) This is the deposit related to the transfer of land use rights from Ms. Nguyen Thi Bich Lan according to the Deposit Contract and principles of land use rights transfer signed on 31 December, 2024.

(**) This is the deposit related to the transfer of shares of BCG Vinh Long JSC from Hoang Vu General Production - Import - Export - Trading Service Company Limited under the Share Purchase Contract No. 01/2024/HDMBCP/HV-BCGE signed on 31 December, 2024.

(b) Long-term

	30.09.2026		31.12.2025 (Reclassified)	
	Book value VND	Provision VND	Book value VND	Provision VND
Pledge, Deposit	910,000,000	-	910,000,000	-
	910,000,000	-	**910,000,000**	-

8 PREPAID EXPENSES

(a) Short-term

	30.09.2026 VND	31.12.2025 VND
Tools and supplies awaiting allocation	82,895,347	-
Other expenses awaiting allocation	724,105,416	2,243,617,624
	807,000,763	**2,243,617,624**

(b) Long - term

	30.09.2026 VND	31.12.2025 VND
Tools and supplies awaiting allocation	40,829,868	25,617,057
Other expenses awaiting allocation	31,377,890	1,153,423
	72,207,758	**26,770,480**

9 TANGIBLE FIXED ASSETS

	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Historical cost				
As at 01 January 2026	155,200,001	9,468,775,455	387,211,710	**10,011,187,166**
As at 30 September 2026	155,200,001	9,468,775,455	387,211,710	**10,011,187,166**
Accumulated depreciation				
As at 01 January 2026	153,341,648	4,588,346,773	110,839,698	**4,852,528,119**
Charge for the period	1,858,353	726,732,072	84,077,928	**812,668,353**
As at 30 September 2026	155,200,001	5,315,078,845	194,917,626	**5,665,196,472**
Net book value				
As at 01 January 2026	1,858,353	4,880,428,682	276,372,012	**5,158,659,047**
As at 30 September 2026	-	4,153,696,610	192,294,084	**4,345,990,694**

The original cost of the Company's tangible fixed assets that have been fully depreciated but are still in use as of 30 September, 2026 is VND 206,100,001 (as of 31 December, 2025: VND 94,600,001).

10 SHORT-TERM TRADE ACCOUNTS PAYABLE

	30.09.2026		31.12.2025	
	Value VND	Able-to-pay amount VND	Value VND	Able-to-pay amount VND
Third parties				
Truong Phat Loi Construction Company Limited (Old name:Thuan Nguyen Construction Company Limited)	30,000,000,000	30,000,000,000	30,000,000,000	30,000,000,000
Mr. Ngo Duc Thang	324,900,000,000	324,900,000,000	324,900,000,000	324,900,000,000
Mr. Nguyen Van Luc	142,627,982,231	142,627,982,231	142,627,982,231	142,627,982,231
Others	28,300,749,236	28,300,749,236	31,523,645,265	31,523,645,265
Related parties (Note 26(b))	62,235,995,640	62,235,995,640	62,057,795,640	62,057,795,640
	588,064,727,107	**588,064,727,107**	**591,109,423,136**	**591,109,423,136**

11 SHORT-TERM ADVANCES FROM CUSTOMERS

	30.09.2026 VND	31.12.2025 VND
Related parties (Note 26(b)) (i)	834,223,003,467	833,373,000,000

(i) The balance represents the advance amount by Aurai Wind Energy Joint Stock Company to the Company for the investment transfer to Dong Thanh 1 Wind Power Company Limited and Dong Thanh 2 Wind Power Company Limited, according to the Contract No. 01. 2021.AURAI.BCGE dated 25 November 2021 and the Contract signed on 27 December 2022.

12 TAX AND OTHER PAYABLES TO/RECEIVABLES FROM THE STATE

	As at 01.01.2026 VND	Payables/receivables during the period VND	Netted-off during the period VND	Paid/ collected during the period VND	As at 30.09.2026 VND
a) Tax payables					
VAT	555,886,516	2,226,954,814	(349,232,774)	(1,959,070,347)	474,538,209
CIT	-	-	-	-	-
Personal Income Tax	994,356,466	2,601,182,787	-	(2,492,610,944)	1,102,928,309
Other	-	-	-	-	-
	1,550,242,982	4,828,137,601	(349,232,774)	(4,451,681,291)	1,577,466,518
b) VAT deductible					
VAT deductible	-	349,232,774	(349,232,774)	-	-
	=			=	=

13 SHORT-TERM ACCRUED EXPENSES

	30.09.2026 VND	31.12.2025 VND
Interest expense	35,203,502,902	7,287,460,743
Staff costs	10,000,000	1,929,209,999
Others	1,017,058,000	1,265,038,000
	36,230,560,902	**10,481,708,742**

14 OTHER SHORT-TERM PAYABLES

	30.09.2026 VND	31.12.2025 VND
Union Fee, social insurance, health insurance and Unemployment Insurance	284,169,484	114,590,976
Others	3,522,843,079	389,732,143
	3,807,012,563	**504,323,119**

15 BORROWINGS

(a) Short-term borrowings

		As at 01.01.2026 VND	Increase VND	Decrease VND	As at 30.09.2026 VND
Others	(i)	131,219,726,000	56,219,726,000	88,119,726,000	99,319,726,000
Bank	(ii)	-	19,366,428,104	-	19,366,428,104
		131,219,726,000	**75,586,154,104**	**88,119,726,000**	**118,686,154,104**

Details of short-term borrowings from other parties are as follows:

	Lender	Amount VND	Purpose	Maturity	Interest rate % per annum	Collateral
(i)	Mr. Pham Minh Tuan	56,219,726,000	To supplement working capital	Until 31/05/2026	10	Unsecured
(i)	Minh Phuong Nam Ha Noi Investment and Commercial Company Limited	43,100,000,000	To supplement working capital for project implementation	Until 15/12/2025	9	Unsecured
(ii)	Nam A Commercial Joint Stock Bank	19,366,428,104	To supplement working capital	12 months from the date of disbursement	As specified in each Debt Acknowledgement	Construction work of Incinerator No. 02 under the Waste Treatment Plant of Rach Gia City, Kien Giang Province

15 BORROWINGS

(b) Long-term borrowings

		As at 01.01.2026 VND	Increase VND	Decrease VND	As at 30.09.2026 VND
Nam A Commercial Joint Stock Bank	(i)	-	300,000,000,000	-	300,000,000,000
		-	**300,000,000,000**	**-**	**300,000,000,000**

(i) The Credit Agreement for each drawdown No. 0007/2026/100-CV between BCG Energy Joint Stock Company and Nam A Commercial Joint Stock Bank was executed on January 16, 2026. The loan amount for each drawdown is VND 300 billion. The loan tenor is 60 months from the drawdown date, with principal repayment scheduled from January 16, 2028 to January 16, 2031. The interest rate is 12% per annum. The collateral comprises the entire value of the capital contribution/shares contributed by BCGE to Skylar Joint Stock Company. Associated pledged assets include all rights and benefits arising from Business Cooperation Contract No. 01/2025/HTKD/BCGE-TSN dated December 11, 2025, executed between BCG Energy Joint Stock Company and Tam Sinh Nghia Investment – Development Joint Stock Company, including, but not limited to, receivables and other rights to claim payment.

16 OWNERS' CAPITAL

(a) Number of shares

	30.09.2026		31.12.2025	
	Ordinary shares	Preference shares	Ordinary shares	Preference shares
Number of shares registered	730,000,000	-	730,000,000	-
Number of shares issued	730,000,000	-	730,000,000	-
Number of existing shares in circulation	730,000,000	-	730,000,000	-

(b) Details of owners' shareholdings

	30.09.2026		31.12.2025	
	Ordinary shares	%	Ordinary shares	%
Bamboo Capital Group Joint Stock Company (*)	348,300,000	47.71	348,300,000	47.71
South Sai Gon Debt Trading Company Limited (*)	44,600,000	6.11	44,600,000	6.11
Sai Gon Investment and debt Trading Joint Stock Company	40,900,000	5.60	40,900,000	5.60
Others	296,200,000	40.58	296,200,000	40.58
Number of shares	730,000,000	100	730,000,000	100

(*) South Sai Gon Debt Trading Company Limited has authorised Bamboo Capital Group Joint Stock Company to exercise the voting rights attached to 25 million shares on its behalf, representing 3.42% of the total voting rights.. As a result, Bamboo Capital Group Joint Stock Company holds 51.1% of the voting rights at the Company.

(c) Movement of share capital

	Number of shares	Ordinary shares VND	Total VND
As at 01 January 2025	730,000,000	7,300,000,000,000	7,300,000,000,000
New shares issued	-	-	-
As at 31 December 2025	730,000,000	7,300,000,000,000	7,300,000,000,000
New shares issued	-	-	-
As at 30 September 2026	730,000,000	7,300,000,000,000	7,300,000,000,000

Par value per share: VND10,000. The Company does not have preference shares.

17 MOVEMENTS IN OWNERS' EQUITY

	Owners' capital VND	Undistributed earnings/(Accumulated loss) VND	Total VND
As at 01 January 2025	7,300,000,000,000	(798,854,321,447)	6,501,145,678,553
Capital increase during the year	-	-	-
Net loss for the year	-	(84,145,144,814)	(84,145,144,814)
As at 31 December 2025	7,300,000,000,000	(882,999,466,261)	6,417,000,533,739
As at 01 January 2026	7,300,000,000,000	(882,999,466,261)	6,417,000,533,739
Net profit for the period	-	41,966,021,023	41,966,021,023
As at 30 September 2026	7,300,000,000,000	(841,033,445,238)	6,458,966,554,762

18 NET REVENUE FROM RENDERING OF SERVICES

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Net revenue from rendering of services	29,556,868,009	43,143,051,000

19 COST OF SERVICES RENDERED

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Cost of services rendered	15,900,298,525	20,114,671,281

20 FINANCIAL INCOME

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Interest income from BCC	(119,414,058,333)	111,730,483,339
Interest income from lendings and deposits	52,383,178,467	52,145,879,719
	(67,030,879,866)	**163,876,363,058**

21 FINANCIAL EXPENSES

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Provision for diminution in value of investments	(148,934,401,630)	229,501,831,309
Interest expense from borrowing	32,998,083,253	4,919,735,670
	(115,936,318,377)	234,421,566,979

22 GENERAL AND ADMINISTRATION EXPENSES

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Staff costs	13,031,320,522	10,900,747,131
Outside service	4,871,874,145	7,606,471,738
Depreciation	244,330,936	279,047,861
Others	1,091,080,657	985,089,569
Provision expense for held-to-maturity investments	1,117,495,726	-
	20,356,101,986	**19,771,356,299**

23 OTHER EXPENSES

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Others	239,884,986	99,229,043

24 CORPORATE INCOME TAX ("CIT")

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Net accounting profit before tax	**41,966,021,023**	**(67,387,409,544)**
Expenses not deductible for tax purposes	239,884,986	348,658,013
Income not subject to tax	-	-
Total taxable income	**42,205,906,009**	**(67,038,751,531)**
Utilisation of previously unrecognised tax losses	(858,224,653,264)	(858,224,653,264)
Total assessable income	**(816,018,747,255)**	**(925,263,404,795)**
CIT - current (*)	-	-
	=	=

(*) The CIT charge for the period is based on estimated taxable income and is subject to review and possible adjustments by the tax authorities.

25 COSTS BY FACTOR

	For the nine-month period ended	
	30.09.2026 VND	30.09.2025 VND
Staff costs	24,369,898,003	26,601,337,817
Outside service	8,104,380,480	10,465,951,130
Depreciation	1,163,919,060	971,309,476
Others	1,500,707,242	1,847,429,157
	35,138,904,785	**39,886,027,580**

26 RELATED PARTY DISCLOSURES

Related parties	Relationship
The Board of Directors, Board of Supervisors and The Board of Management	Management
Bamboo Capital Group Joint Stock Company	Parent company
BCG Wind Soc Trang Joint Stock Company	Subsidiary
BCG Thanh Hoa Energy Joint Stock Company	Subsidiary
Skylar Joint Stock Company	Subsidiary
Clean Energy Vision Development Joint Stock Company	Subsidiary
Aurai Wind Energy Joint Stock Company	Subsidiary
Dong Thanh 1 Wind Power Company Limited	Subsidiary
Dong Thanh 2 Wind Power Company Limited	Subsidiary
Thanh Nguyen Energy Development and Investment Company Limited	Subsidiary
BCG Vinh Long Joint Stock Company	Subsidiary
BCG GAIA Joint Stock Company	Subsidiary
Aton Joint Stock Company	Subsidiary
BCG Dien Bien Dong Wind Power Joint Stock Company	Subsidiary
Skylight Power Company Limited	Associate
BGE O&M Company Limited	Associate
Tam Sinh Nghia Investment - Development Joint Stock Company	Associate
TSN Long An Joint Stock Company	Associate
TSN Ha Nam Joint Stock Company	Associate
TSN Hon Dat Joint Stock Company	Associate
TSN Hue Joint Stock Company	Associate
Tracodi Construction Group Joint Stock Company	Same parent company
Nguyen Hoang Development Joint Stock Company	Same parent company
Casa Marina Resort Tourism Joint Stock Company	Same parent company
BCG Khai Long 1 Wind Power Joint Stock Company	Other related party
BCG Khai Long 2 Wind Power Joint Stock Company	Other related party
BCG Khai Long 3 Wind Power Joint Stock Company	Other related party
Taxi Viet Nam Company	Same parent company
AAA Insurance Joint Stock Corporation	Same parent company

26 RELATED PARTY DISCLOSURES (continued)

(a) Related party transactions

The primary transactions with related parties incurred in the period are:

		For the nine-month period ended	
		30.09.2026 VND	30.09.2025 VND
i)	**Revenue from rendering of service**		
	Tam Sinh Nghia Investment - Development Joint Stock Company	3,139,815,195	19,819,520,000
	Aurai Wind Energy Joint Stock Company	10,080,960,000	10,198,700,000
	Skylar Joint Stock Company	4,667,300,000	5,142,550,000
	Clean Energy Vision Development Joint Stock Company	-	2,213,568,000
	Thanh Nguyen Energy Development and Investment Company Limited	2,307,213,000	2,311,713,000
	BCG Vinh Long Joint Stock Company	2,560,020,000	2,557,000,000
	BCG GAIA Joint Stock Company	900,000,000	900,000,000
	BGE O&M Company Limited	1,415,000,000	-
	TSN Hon Dat Joint Stock Company	2,243,279,907	-
	TSN Long An Joint Stock Company	2,243,279,907	-
		29,556,868,009	**43,143,051,000**
ii)	**Purchases of services**		
	Bamboo Capital Group Joint Stock Company	165,000,000	2,145,000,000
	Taxi Viet Nam Company	-	23,503,000
	AAA Insurance Joint Stock Corporation	207,867,814	464,433,615
		372,867,814	**2,632,936,615**

26 RELATED PARTY DISCLOSURES (continued)

(a) Related party transactions (continued)

		For the nine-month period ended	
		30.09.2026 VND	30.09.2025 VND
iii)	**Lendings**		
	BCG Khai Long 1 Wind Power Joint Stock Company	-	6,746,000,000
	Skylar Joint Stock Company	9,600,000,000	1,100,000,000
	BCG Vinh Long Joint Stock Company	2,687,527,165	-
	Tam Sinh Nghia Investment - Development Joint Stock Company	-	85,540,000,000
	Aurai Wind Energy Joint Stock Company	180,000,000	11,772,000,000
	Thanh Nguyen Energy Development and Investment Company Limited	2,230,000,000	7,000,000,000
	Dong Thanh 1 Wind Power Company Limited	-	460,000,000
	Dong Thanh 2 Wind Power Company Limited	-	3,340,000,000
		14,697,527,165	**115,958,000,000**
iv)	**Interest income from lendings**		
	Clean Energy Vision Development Joint Stock Company	10,030,708,108	10,030,708,108
	Skylar Joint Stock Company	4,697,369,754	4,062,610,850
	Aurai Wind Energy Joint Stock Company	10,495,175,627	9,975,742,122
	BCG Khai Long 1 Wind Power Joint Stock Company	16,907,929,646	16,981,468,766
	BCG Khai Long 3 Wind Power Joint Stock Company	-	13,390,027
	Dong Thanh 1 Wind Power Company Limited	30,964,930	27,636,874
	BCG Wind Soc Trang Joint Stock Company	-	39,325,808
	Dong Thanh 2 Wind Power Company Limited	234,929,586	69,688,108
	Tam Sinh Nghia Investment - Development Joint Stock Company	745,478,804	993,042,889
	BCG Khai Long 2 Wind Power Joint Stock Company	-	738,867,698
	Nguyen Hoang Development Joint Stock Company	40,389,039	40,389,039
	Thanh Nguyen Energy Development and Investment Company Limited	2,448,969,041	2,429,568,494
	BCG Thanh Hoa Energy Joint Stock Company	1,682,879	1,682,879
	BCG Vinh Long Joint Stock Company	160,208,757	-
	BCG GAIA Joint Stock Company	1,394,414,779	1,394,414,779
	TSN Long An Joint Stock Company	3,582,507,948	3,582,507,948
		50,770,728,898	**50,381,044,389**

26 RELATED PARTY DISCLOSURES (continued)

(b) Related party transactions (continued)

		For the nine-month period ended	
		30.09.2026 VND	30.09.2025 VND
v)	**Interest income from BCC**		
	BCG Khai Long 1 Wind Power Joint Stock Company	(148,022,198,058)	111,730,483,339
	Tam Sinh Nghia Investment - Development Joint Stock Company	28,608,139,725	-
		(119,414,058,333)	**111,730,483,339**
vi)	**Collection of lendings**		
	BCG Wind Soc Trang Joint Stock Company	-	9,968,000,000
	Dong Thanh 1 Wind Power Company Limited	-	2,520,180,000
	Dong Thanh 2 Wind Power Company Limited	-	1,644,000,000
	BCG Khai Long 1 Wind Power Joint Stock Company	-	28,490,000,000
	BCG Khai Long 3 Wind Power Joint Stock Company	-	3,394,000,000
	BCG Khai Long 2 Wind Power Joint Stock Company	-	192,592,000,000
	Tam Sinh Nghia Investment - Development Joint Stock Company	34,975,000,000	8,265,528,553
		34,975,000,000	**246,873,708,553**
vii)	**Borrowings**		
	Bamboo Capital Group Joint Stock Company	-	200,000,000,000
viii)	**Borrowings repaid**		
	Bamboo Capital Group Joint Stock Company	-	200,000,000,000
ix)	**Interest expense from borrowings**		
	Bamboo Capital Group Joint Stock Company	-	383,561,644
x)	**BCC transfer to**		
	Tam Sinh Nghia Investment - Development Joint Stock Company	300,000,000,000	-

26 RELATED PARTY DISCLOSURES (continued)

(a) Related party transactions (continued)

			For the nine-month period ended	
			30.09.2026 VND	30.09.2025 VND
xi)	**Compensation of key management**			
	Full name	Title		
Board of Directors				
	Mr. Ng Wee Siong, Leonard	Chairman	630,000,000	105,000,000
	Mr. Nguyen Manh Chien	Vice Chairman	450,000,000	75,000,000
	Mr. Dang Van Hoa	Member	180,000,000	30,000,000
	Ms. Pham Thi Mai Phuong	Member	180,000,000	30,000,000
	Mr. Nguyen Huu Quoc	Independent Member	180,000,000	30,000,000
Board of Supervision				
	Mr. Dong Hai Ha	Head of Supervisory Board	378,000,000	364,500,000
	Mr. Nguyen Viet Cuong	Deputy Supervisory Board	70,344,000	63,816,000
	Mr. Hoang Quoc Trung	Member Supervisory Board	70,344,000	11,724,000
Board of Management				
	Mr. Pham Minh Tuan	General Director	473,820,000	825,700,000
	Ms. Pham Nguyen Ngoc Thuong	Deputy General Director	262,000,000	906,760,000
	Mr. Nguyen Giang Nam	Deputy General Director	386,340,000	1,033,223,128
	Ms. Pham Thi Mai Phuong	Deputy General Director	401,923,636	-
	Mr. Hoang Trung Thanh	Deputy General Director	-	154,740,000
	Mr. Dang Dinh Quyet	Deputy General Director	457,600,000	457,660,000
	Mr. Pham Le Quang	Deputy General Director	817,100,000	817,360,000
	Mr. Tan Bo Quan, Andy	General Director	525,480,000	-
	Mr. Nguyen Trung Kien	Deputy General Director	192,380,952	-
			5,655,332,588	**4,905,483,128**

26 RELATED PARTY DISCLOSURES (continued)

(b) Balances with related parties

		30.09.2026 VND	31.12.2025 VND (Reclassified)
i)	**Short-term trade accounts receivable**		
	Aurai Wind Energy Joint Stock Company	16,912,821,600	21,386,729,600
	Skylar Joint Stock Company	13,230,359,500	10,230,161,500
	Thanh Nguyen Energy Development and Investment Company Limited	10,461,972,000	7,970,181,960
	BCG Vinh Long Joint Stock Company	11,278,042,400	8,535,974,400
	Clean Energy Vision Development Joint Stock Company	-	1,597,268,160
	Tam Sinh Nghia Investment - Development Joint Stock Company	-	5,652,742,389
	BCG GAIA Joint Stock Company	108,000,000	324,000,000
	BGE O&M Company Limited	200,880,000	-
	TSN Hon Dat Joint Stock Company	-	269,193,589
	TSN Long An Joint Stock Company	-	269,193,589
	Hanwha - BCG Bang Duong Energy Joint Stock Company	-	299,160,000
	BCG - Bang Duong Energy Joint Stock Company	-	264,600,000
		52,192,075,500	**56,799,205,187**
ii)	**Held-to-maturity investments - Short term**		
	Clean Energy Vision Development Joint Stock Company	261,555,403,559	251,524,695,451
	Skylar Joint Stock Company	80,480,181,479	66,532,811,725
	Aurai Wind Energy Joint Stock Company	127,968,811,541	118,093,635,914
	BCG Wind Soc Trang Joint Stock Company	39,325,808	39,325,808
	Thanh Nguyen Energy Development and Investment Company Limited	44,766,001,919	40,087,032,878
	Nguyen Hoang Development Joint Stock Company	759,632,870	719,243,831
	Skylight Power Company Limited	57,168,742	57,168,742
	BCG Thanh Hoa Energy Joint Stock Company	31,189,049	29,506,170
	BCG Khai Long 1 Wind Power Joint Stock Company	290,759,215,619	2,081,687,339,098
	BCG Khai Long 3 Wind Power Joint Stock Company	13,390,028	13,390,028
	Dong Thanh 1 Wind Power Company Limited	529,036,872	498,071,942
	Dong Thanh 2 Wind Power Company Limited	3,872,320,982	3,637,391,396
	BCG Khai Long 2 Wind Power Joint Stock Company	738,867,698	738,867,698
	BCG GAIA Joint Stock Company	24,290,171,950	22,895,757,171
	TSN Long An Joint Stock Company	61,592,307,952	58,009,800,004
	Tam Sinh Nghia Investment - Development Joint Stock Company	14,163,609,511	48,393,130,707
	BCG Vinh Long Joint Stock Company	3,852,531,812	1,004,795,890
		915,469,167,391	**2,693,961,964,453**

26 RELATED PARTY DISCLOSURES (continued)

(b) Balances with related parties (continued)

		30.09.2026 VND	31.12.2025 VND (Reclassified)
iii)	**Held-to-maturity investments - Long term**		
	Tam Sinh Nghia Investment - Development Joint Stock Company	364,076,336,985	35,468,197,260
iv)	**Other investments - Short term**		
	BCG Khai Long 1 Wind Power Joint Stock Company	1,659,813,855,067	-
v)	**Short-term trade accounts payable**		
	Tracodi Construction Group Joint Stock Company	58,000,000,000	58,000,000,000
	Bamboo Capital Group Joint Stock Company	4,223,000,000	4,044,800,000
	Taxi Viet Nam Company	12,995,640	12,995,640
		62,235,995,640	**62,057,795,640**
vi)	**Advances from customers**		
	Aurai Wind Energy Joint Stock Company	833,373,000,000	833,373,000,000
	Tam Sinh Nghia Investment - Development Joint Stock Company	376,777,823	-
	TSN Long An Joint Stock Company	473,225,644	-
		834,223,003,467	**833,373,000,000**
vii)	**Short-term prepayments to suppliers**		
	Taxi Viet Nam Company	100,000,000	100,000,000
viii)	**Short-term other receivables**		
	Tracodi Construction Group Joint Stock Company	959,440,985	959,440,985

27 SEGMENT REPORTING

The Company does not provide management consulting services outside the territory of Vietnam. Therefore, the Company does not present the geographical segment.

28 COMMITMENTS UNDER OPERATING LEASES

The future minimum lease payments under non-cancellable operating leases were as follows:

	30.09.2026 VND	31.12.2025 VND
Within one year	3,680,000,000	3,725,000,000
From second year to fifth year	10,149,000,000	12,849,000,000
Total minimum payments	**13,829,000,000**	**16,574,000,000**

29 OTHER MATTERS

During the financial period, through internal review and information updates, the Company identified certain information (which has not yet been formally notified or confirmed by banks or credit institutions) relating to the offering and auction of assets at certain subsidiaries, as follows:

- On March 30, 2025, Nam A Commercial Joint Stock Bank issued Asset Offering Notice No. 84F/2025/TB-AMC regarding the offering of collateral being the entire shareholding issued by BCG Thanh Hoa Energy Joint Stock Company (total number of shares offered: 12,000,000 shares). This shareholding is currently presented by the Company as an investment in a subsidiary in the financial statements under Note 04(b) – Investments in other entities.
- On August 29, 2025, Nam A Commercial Joint Stock Bank issued Notice of Asset Offering Results No. 1142/2025/TB-AMC relating to collateral being the rights and benefits arising from the operation and exploitation of the Khai Long – Ca Mau Phase 1 Wind Power Plant Project. This includes, but is not limited to: (i) the rights to operate, exploit, and develop the project; (ii) all revenues and all rights and benefits arising from and/or related to the project; and (iii) all machinery, equipment, and other movable assets currently existing or to be formed in the future, regardless of whether they arise from the project.
- On December 4, 2025, Cao Nguyen Partnership Auction Company issued Notice No. 1012.02/2025/TBĐG-CAONGUYEN regarding the auction of shares/stocks owned by BCG Khai Long 1 Wind Power Joint Stock Company, issued by BCG Khai Long 2 Wind Power Joint Stock Company (total number of shares/stocks auctioned: 29,700,000 shares).

As at the end of the reporting period, the Company has a business cooperation investment with an outstanding principal receivable balance of VND 1,659,813,855,067 relating to the Khai Long 1 project; outstanding loan principal and interest receivables amounting to VND 290,759,215,619; and loan interest receivable of VND 738,867,698 from BCG Khai Long 2 Wind Power Joint Stock Company, The outstanding balance of loan receivables and accrued interest receivables from BCG Thanh Hoa Energy Joint Stock Company amounted to VND 31,189,049. The investment in contributed capital in BCG Thanh Hoa Energy Joint Stock Company amounted to VND 105,751,901,190.

The Company does not yet have a reliable basis to determine the extent of the potential impact. However, should the recoverable amount be lower than the carrying value, the Company may be required to recognize provisions for financial investments and provisions for receivables for part or all of the above balance, amounting to VND 2,057,095,028,623.

Relevant departments have only accessed information based on publicly available sources and have fully reported the above matters to the Board of Management, the Board of Directors, and the Supervisory Board, in accordance with the principle of prudence and in compliance with applicable accounting standards and regulations for decision-making purposes. In their capacity as executive management working directly with partners, possessing full information and understanding the substance of the transactions, the Board of Management, the Board of Directors, and the Supervisory Board have made the following detailed assessments:

29 OTHER MATTERS (continued)

- The above asset offering and auction result notices are unilateral actions by credit institutions in accordance with debt recovery procedures. As of the reporting date, there have been no enforcement decisions, legally effective court judgments, or completed transfer transactions resulting in the Company losing ownership or control over the relevant assets or investments;
- The Company continues to hold voting rights in its subsidiaries in accordance with the Charter and applicable laws;
- The Board of Management, the Board of Directors, and the Supervisory Board have been and continue to coordinate and engage with credit institutions and relevant parties to understand the current status and identify appropriate solutions in compliance with applicable laws;
- Regarding the legal nature of the collateral assets related to the Khai Long – Ca Mau Phase 1 Wind Power Plant Project as stated in the bank's notice:
  + The right to operate and exploit the project is associated with the electricity operation license: this is not a freely transferable asset. Such rights are tied to a license issued by the Ministry of Industry and Trade to a specific legal entity (the project company). Any transfer of operational rights to a third party requires approval from competent state authorities, amendments to the license, and in many cases, consent from EVN under the Power Purchase Agreement (PPA).
  + Revenue streams associated with the Power Purchase Agreement (PPA): all project revenues arise from the PPA between the project company and EVN. As a bilateral agreement, any transfer of rights to receive such revenues to a third party requires the consent of the electricity purchaser (EVN). This is not a right that credit institutions can unilaterally transfer.
  + Machinery, equipment, and movable assets of the project: these form an integral part of the wind power plant's operating system, which generates the revenue serving as collateral. As of the reporting date, there has been no seizure, distraint, or actual transfer of any assets; all machinery and equipment remain under the possession and use of the project company.

Based on the information and evidence available as of the reporting date, the Board of Management, the Board of Directors, and the Supervisory Board assess that there is insufficient reliable basis to conclude that the Investments in other entities (Note 04b) have suffered irrecoverable impairment, or that the Held-to-maturity investments (Notes 04a) are no longer recoverable. Accordingly, the Company has not recognized additional

impairment provisions for these items as of the reporting date. However, the Company acknowledges that these items carry risks and require ongoing monitoring.

The Board of Management, the Board of Directors, and the Supervisory Board commit to closely monitoring developments, reassessing impacts upon the emergence of new information or events, and adjusting the presentation of the financial statements if necessary in accordance with applicable accounting standards.

Based on the above, the Board of Management, the Board of Directors, and the Supervisory Board have reasonable grounds to conclude that the financial statements have adequately provided for provisions and fairly presented the receivables and financial investments in compliance with applicable accounting standards as of the reporting date.

30 COMPARATIVE FIGURES

The comparative figures are those presented in the separate financial statements for the third quarter of 2025 and the separate financial statements for the fiscal year ended December 31, 2025.
Some of the corresponding data in the financial statements as of 31 December 2025 have been reclassified in accordance with guidance at Circular 99, as follows:

SEPARATE STATEMENT OF FINANCIAL POSITION

		31/12/2025 Reclassified VND	31/12/2025 VND
Short-term investment	120	2,665,899,992,467	592,380,000
Investments held to maturity	123	2,722,119,992,467	592,380,000
Provision for investments held to maturity	124	(56,220,000,000)	-
Short-term receivables	130	1,063,846,237,926	3,729,153,850,393
Short-term lendings			843,066,220,887
Other short-term receivables	135	713,215,520,729	2,591,676,912,309
Provision for doubtful debts	136	(1,698,115,290)	(57,918,115,290)
Long-term receivables	210	910,000,000	82,378,197,260
Other long-term receivables	215	910,000,000	82,378,197,260
Long-term investments			
	260	4,350,971,155,204	4,269,502,957,944
Investments in other entities	263	128,145,000,000	82,145,000,000
Long-term held-to-maturity investments	265	35,468,197,260	-

Nguyen Thi Kim Nhung	Tran Thi Thuy	Tan Bo Quan, Andy
Preparer	Chief Accountant	Legal Representative
		30 October 2026