



PKF – TTG

**TDG GLOBAL INVESTMENT JOINT STOCK COMPANY
REVIEWED CONSOLIDATED INTERIM FINANCIAL
STATEMENTS**

For the accounting period from 01/01/2026 to 30/06/2026

Growth beyond boundaries

TDG GLOBAL INVESTMENT JOINT STOCK COMPANY

**REVIEWED CONSOLIDATED INTERIM FINANCIAL
STATEMENTS**

For the accounting period from 01/01/2026 to 30/06/2026

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STATEMENT OF THE BOARD OF MANAGEMENT

For the accounting period from 01/01/2026 to 30/06/2026

The Board of Management of TDG Global Investment Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's Consolidated Interim Financial Statements for the accounting period from 1st January, 2026 to 30th June 2026 which have been reviewed by independent auditors.

1. General Information

TDG Global Investment Joint Stock Company (referred to as the "Company") was renamed from Thai Duong Petroleum Joint Stock Company, operating under Business Registration Certificate No. 2003000152 issued by the Department of Planning and Investment of Bac Giang Province on 13th July 2005, and Enterprise Registration Certificate No. 2400345718, 29th amendment dated 9th June 2026, issued by the Department of Finance of Bac Ninh Province.

2. Board of Directors, Board of Management and Board of Supervisors

The members of the Board of Directors, the Board of Management and Board of Supervisors who have been operating the Company throughout the accounting period and as of the date of this report include:

Board of Directors

<u>Full name:</u>	<u>Position:</u>
- Mr. Vo Anh Thai	Chairman
- Mr. Dinh Phu Minh	Vice Chairman (dismissed on 28 th May 2026)
- Mr. Le Minh Hieu	Member
- Mr. Tran Dinh Co	Member
- Mr. Nguyen Van Huyen	Member (dismissed on 28 th May 2026)

Board of Management

<u>Full name:</u>	<u>Position:</u>
- Mr. Le Minh Hieu	General Director
- Mr. Nguyen Ha Bac	Deputy General Director in charge of Production

Board of Supervisors

<u>Full name:</u>	<u>Position:</u>
- Mrs. Dang Thi Loi	Chief Supervisor
- Mr. Duong Dinh Chien	Member
- Mrs. Tran Thi Thu Huong	Member

3. Legal representative

The legal representative of the Company during the accounting period and on the date of making this report include:

- Mr. Vo Anh Thai – Chairman of the Board of Directors
- Mr. Le Minh Hieu – General Director

4. Headquarters

The company is headquartered at: Lot D1, Dinh Tram Industrial Park, Nenh Ward, Bac Ninh Province, Vietnam.

5. Extraordinary amounts and events arising after the end of the accounting period

As of the date of preparation of this report, the Board of Management of the Company is of the opinion that there is no event that could cause the figures and information presented in the Company's reviewed Consolidated Interim Financial Statements to be misrepresented.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

6. Auditing firm

PKF-TTG Auditing and Consulting Co., Ltd was appointed as the auditor to review the Company's Consolidated Interim Financial Statements for the accounting period from 1st January 2026 to 30th June 2026.

7. Disclosure of the responsibilities of the Board of Management for the Consolidated Interim Financial Statements

The Company's Board of Management is responsible for the preparation and presentation of the Consolidated Interim Financial statements to give a true and fair view of the financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended. In preparing these Consolidated Interim Financial statements, the Board of Management confirms that it has complied with the following requirements:

- Establish and maintain internal controls that the Board of Management of the Company determines are necessary to ensure that the preparation and presentation of the Consolidated Interim Financial Statements are free of material errors due to fraud or mistakes;
- Appropriate selection and consistent application of accounting policies;
- Make judgments and estimates in a reasonable and prudent manner;
- Clearly state whether the applied accounting standards are complied with, whether there are material deviations that need to be disclosed and explained in the Consolidated Interim Financial Statements;
- Prepare and present the Consolidated Interim Financial Statements on the basis of complying with the current Vietnamese Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of Consolidated Interim Financial Statements;
- Prepare the Consolidated Interim Financial Statements on the basis of the assumption of continuous operations, unless it is not possible to assume that the Company will continue to operate its business.

The Board of Management of the Company is responsible for ensuring that the accounting books are adequately recorded and archived to reasonably reflect the Company's consolidated financial situation at any time and to serve as a basis for preparing the Consolidated Interim Financial Statements in compliance with current regulations of the State. In addition, the Board of Management is also responsible for ensuring the safety of the Company's assets and has taken appropriate measures to prevent and detect fraud and other violations.

The Board of Management commits that the Company complies with the provisions of the Law on Securities and has not violated information disclosure obligations under relevant regulations

For the accounting period from 01/01/2026 to 30/06/2026

According to the opinion of the Board of Management of the Company, the reviewed Consolidated Interim Financial Statements (attached) have honestly and reasonably reflected the Company's consolidated financial situation as at 30th June 2026, Consolidated Statement of Income and Consolidated Cash Flows for the 6-month accounting period ending the same day of the Company, in accordance with Vietnam Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of Consolidated Interim Financial Statements.

Bac Ninh, 27th August 2026

FOR AND ON BEHALF OF THE BOARD OF MANAGEMENT

GENERAL DIRECTOR



VO ANH THAI

No.: **KS** /2026/BCSX/TTG.KD9

INTERIM FINANCIAL INFORMATION REVIEWED REPORT

To: Shareholders
Board of Directors and Board of Management
TDG Global Investment Joint Stock Company

We have reviewed the enclosed Consolidated Interim Financial Statements of TDG Global Investment Joint Stock Company (hereinafter referred to as "the Company"), which are prepared on 27th August 2026, including: Consolidated Interim Statement of Financial Position as at 30th June 2026, Consolidated Interim Statement of Income and Consolidated Interim Statement of Cash Flow for the 6-month accounting period ending on the same day and the Note to the Consolidated Interim Financial Statements, presented from page 07 to page 44.

These reviewed Consolidated Interim Financial Statements are not intended to reflect the financial position, results of business and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and honest and reasonable presentation of the Company's Consolidated Interim Financial Statements, the current Vietnamese Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of the Consolidated Interim Financial Statements and is responsible for the internal audits that the Board of Management determines are necessary to ensure that the preparation and presentation of the Consolidated Interim Financial Statements are free from material errors due to fraud or mistakes.

Auditor's Responsibility

It is our responsibility to draw conclusions on our Consolidated Interim Financial Statements based on the results of our review. We have carried out the review work in accordance with the Vietnamese Standard on Review Service Contract No. 2410 - Review of Interim Financial Information by the entity's Independent Auditor.

Interim financial information review work includes conducting interviews, primarily interviewing those responsible for financial and accounting matters, and performing analysis and other review procedures. A review is substantially narrower in scope than an audit conducted in accordance with Vietnamese auditing standards and therefore does not allow us to achieve assurance that we will be aware of all material issues that may be identified in an audit. Accordingly, we do not give an audit opinion.

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/2026/BCSX/TTG.KD9

INTERIM FINANCIAL INFORMATION REVIEWED REPORT (CONTINUED)

Auditor's Conclusion

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

Other Matter

The Consolidated Interim Financial Statements for the 6-month accounting period ended 30th June 2025 have been reviewed by another independent auditing firm. The auditor issued a disclaimer of opinion on the Consolidated Interim Financial Statements of this year in Review Report dated 31st July 2025.

The Consolidated Financial Statements for the financial year ended 31st December 2025 have been audited by another independent auditing firm. The auditor issued a disclaimer of opinion on this Consolidated Financial Statement dated 23rd March 2026.

Ha Noi, 27th August 2026

**FOR AND ON BEHALF OF
PKF-TTG AUDITING AND CONSULTING CO., LTD**



Nguyen Ngoc Tu
Deputy General Director

Audit practice registration certificate
No. 2305-2023-330-1

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CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

For the accounting period from 01/01/2026 to 30/06/2026

ASSETS	Codes	Notes	Closing balance VND	Opening balance VND
CURRENT ASSETS	100		440,532,891,259	598,167,231,207
Cash and cash equivalents	110	5.1	14,606,462,626	23,271,978,217
Cash			14,606,462,626	23,271,978,217
Short-term financial investment	120		13,481,634,294	200,336,109,400
Short-term held-to-maturity investments	123	5.2	13,481,634,294	200,336,109,400
Short-term receivables	130		167,919,392,906	138,529,640,700
Short-term trade receivables	131	5.3	91,172,708,447	12,421,277,264
Short-term advances to suppliers	132	5.4	72,389,277,380	124,826,048,911
Other short-term receivables	135	5.5	4,357,407,079	1,282,314,525
Inventories	140		241,494,779,749	233,451,350,264
Inventories	141	5.6	241,494,779,749	233,451,350,264
Other current assets	160		3,030,621,684	2,578,152,626
Short-term prepaid expenses	161	5.10	76,824,192	-
Deductible Value Add Tax	162		2,953,797,492	2,578,152,626
NON-CURRENT ASSETS	200		396,824,229,849	363,222,062,180
Other long-term receivables	210		-	180,000,000
Other long-term receivables	215	5.5	-	180,000,000
Fixed assets	220		11,310,680,346	11,776,657,856
Tangible fixed assets	221	5.9	11,229,174,526	10,533,333,868
- Historical cost	222		27,668,765,929	25,845,493,202
- Accumulated depreciation	223		(16,439,591,403)	(15,312,159,334)
Fixed assets under finance leases	224	5.8	-	1,161,818,168
- Historical cost	225		-	1,807,272,727
- Accumulated depreciation	226		-	(645,454,559)
Intangible fixed assets	227	5.7	81,505,820	81,505,820
- Historical cost	228		81,505,820	81,505,820
- Accumulated depreciation	229		-	-
Long-term assets in progress	250		160,785,304,908	106,710,928,130
Construction in progress	252	5.11	160,785,304,908	106,710,928,130
Long-term financial investments	260		60,016,509,825	60,012,571,801
Investments in associates, jointly controlled entities	262	5.2	60,016,509,825	60,012,571,801
Other non-current assets	270		164,711,734,770	184,541,904,393
Long-term prepaid expenses	271	5.10	164,711,734,770	184,541,904,393
TOTAL ASSETS	280		837,357,121,108	961,389,293,387

Address: Lot D1, Dinh Tram Industrial Park, Nenh Ward,
Bac Ninh Province, Vietnam(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)**CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (Continued)**

For the accounting period from 01/01/2026 to 30/06/2026

EQUITY AND LIABILITIES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
LIABILITIES	300		577,640,434,491	701,755,992,170
Current liabilities	310		418,581,874,107	583,857,104,770
Short-term trade payables	311	5.12	49,446,201,372	62,929,816,545
Short-term advances from customers	312		-	89,051,829,802
Taxes and other payables to the State budget	314	5.16	1,558,927,148	1,266,031,013
Payables to employees	315		126,513,873	107,842,754
Short-term accrued expenses	316	5.13	1,660,943,718	2,533,200,320
Deferred revenue	319	5.14	1,475,336,543	1,311,322,878
Short-term borrowings and finance lease liabilities	321	5.17	364,313,951,453	426,657,061,458
Non-current liabilities	330		159,058,560,384	117,898,887,400
Other long-term payables	338	5.15	718,860,240	718,860,240
Long-term loan and finance lease obligations	339	5.17	158,339,700,144	117,180,027,160
OWNER'S EQUITY	400	5.18	259,716,686,617	259,633,301,217
Owner's contributed capital	411		242,111,900,000	242,111,900,000
- Shares with voting rights	411a		242,111,900,000	242,111,900,000
Retained earnings	420		17,604,786,617	17,521,401,217
- Retained earnings at the end of the prior year	420a		17,521,401,217	11,823,126,437
- Retained earnings for the current period	420b		83,385,400	5,698,274,780
TOTAL EQUITY AND LIABILITIES	440		837,357,121,108	961,389,293,387

Approved, 27th August 2026PREPARED BY
(Signed, full name)CHIEF ACCOUNTANT
(Signed, full name)CHAIRMAN OF THE BOARD OF
DIRECTORS
(Sign, full name, seal)

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NGUYEN THI THU HANG

NGUYEN THI LINH HUONG

VO ANH THAI

CONSOLIDATED INTERIM STATEMENT OF INCOME

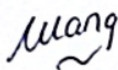
For the accounting period from 01/01/2026 to 30/06/2026

ITEMS	Codes	Notes	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Revenue from sales of goods and rendering of services	01	6.1	662.228.196.269	591.257.816.989
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	10		662.228.196.269	591.257.816.989
Cost of sales	11	6.2	621.500.628.677	557.230.645.795
Gross profit/(loss) from sales of goods and rendering of services	20		40.727.567.592	34.027.171.194
Finance income	22	6.3	899.721.786	771.017.356
Financial expenses	23	6.4	16.983.142.769	15.232.885.507
<i>In which: Interest expense</i>	24		16.983.142.769	15.232.885.507
Profit from investments in associates	25		3.938.024	(44.403.643)
Selling expenses	26	6.5	20.351.066.586	15.605.655.389
General and administrative expenses	27	6.6	2.387.943.180	1.976.873.197
Net profit/(loss) from operating activities	30		1.909.074.867	1.938.370.814
Other income	31		-	-
Other expenses	32	6.7	1.145.402.517	5.795.445
Other profit/(loss)	40		(1.145.402.517)	(5.795.445)
Profit/(loss) before tax	50		763.672.350	1.932.575.369
Corporate income tax expense	51	6.8	680.286.950	458.744.321
Deferred corporate income tax expenses	52		-	(43.370.880)
Profit/(loss) after tax	60		83.385.400	1.517.201.928
Profit after tax attributable to owners of the parent	61		83.385.400	1.517.201.928
Basic earnings per share	70	6.9	3	63
Diluted earnings per share	71		3	50

Approved, August 27th, 2026

PREPARED

(Signed, full name)



NGUYEN THI THU HANG

CHIEF ACCOUNTANT

(Signed, full name)



NGUYEN THI LINH HUONG

CHAIRMAN OF THE BOARD OF
DIRECTORS

(Signed, full name, seal)



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CONSOLIDATED INTERIM STATEMENT OF CASH FLOW

For the accounting period from 01/01/2026 to 30/06/2026

ITEMS	Codes	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
I. Cash flows from operating activities			
Profit before tax	01	763,672,350	1,932,575,369
Adjustments for:			
Depreciation and amortization	02	481,977,510	481,977,510
Gain/(loss) from investing activities	05	(899,721,786)	(771,017,356)
Interest expense	06	16,983,142,769	15,232,885,507
Operating profit before changes in working capital	8	17,329,070,843	16,876,421,030
Increase, decrease in receivables	09	(29,585,157,072)	23,933,247,418
Increase, decrease in inventories	10	(8,043,429,485)	(58,240,915,914)
Increase, decrease in payables (excluding interest and corporate income tax)	11	(102,468,199,473)	(5,149,617,263)
Increase, decrease in prepaid expenses	12	19,752,959,068	19,703,958,445
Interest paid	14	(17,855,399,371)	(15,220,456,017)
Corporate income tax paid	15	(381,977,886)	-
Net cash flows from operating activities	20	(121,252,133,376)	(18,097,362,301)
II. Cash flows from investing activities			
Cash payments for acquisition of fixed assets and other long-term assets	21	(55,235,876,629)	(30,979,293,691)
Cash outflows for loans granted and purchase of debt instruments of other entities	23	(1,170,107,973)	-
Cash inflows from collection of loans and disposal of debt instruments of other entities	24	188,024,583,079	-
Interest and dividends received	27	2,151,456,329	967,554,192
Net cash flows from investing activities	30	133,770,054,806	(30,011,739,499)
III. Cash flows from financing activities			
Cash receipts from issuance of shares and capital contributions from owners	31	-	9,684,580,000
Cash receipts from borrowings	33	593,720,318,020	546,675,823,069
Cash repayments of borrowings	34	(614,723,727,881)	(544,831,334,664)
Cash payments for principal portion of finance lease liabilities	35	(180,027,160)	(180,027,168)
Net cash flows from financing activities	40	(21,183,437,021)	11,349,041,237
Net cash flows during the period	50	(8,665,515,591)	(36,760,060,563)
Opening balance of cash and cash equivalents	60	23,271,978,217	50,774,077,928
Closing balance of cash and cash equivalents	70	14,606,462,626	14,014,017,365

Approved, August 27th, 2026

PREPARED

(Signed, full name)

NGUYEN THI THU HANG

CHIEF ACCOUNTANT

(Signed, full name)

NGUYEN THI LINH HUONG

CHAIRMAN OF THE BOARD OF
DIRECTORS

(Signed, full name, seal)



VO ANH THAI

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

1. CHARACTERISTICS OF THE OPERATION OF THE ENTERPRISE**1.1. Forms of capital ownership**

TDG Global Investment Joint Stock Company (referred to as the "Company") was renamed from Thai Duong Petroleum Joint Stock Company, operating under Business Registration Certificate No. 2003000152 issued by the Department of Planning and Investment of Bac Giang Province on 13th July 2005, and Enterprise Registration Certificate No. 2400345718, 29th amendment dated 9th June 2026, issued by the Department of Finance of Bac Ninh Province.

The Company's charter capital according to the 28th amended Enterprise Registration Certificate is VND 242,111,900,000 (Two hundred and forty-two billion, one hundred and eleven million, nine hundred thousand Vietnam Dongs), equivalent to 24,211,190 shares with a par value of VND 10,000 per share.

On 15th June 2017, TDG Global Investment Joint Stock Company was listed on HSX with the stock code TDG.

1.2. Business Areas

The Company's principal business activities are the wholesale of gas, related products, and other activities.

1.3. Business Lines

The Company's principal activities in the current year include:

- Wholesale of gas and related products: Trading of liquefied petroleum gas;
- Wholesale of iron and steel: Trading of various types of iron and steel.

1.4. Normal production and business cycles.

The Company's normal production and business cycle is carried out for a period of not more than 12 months.

1.5. Corporate structure

The Company is headquartered at: Lot D1, Dinh Tram Industrial Park, Nenh Ward, Bac Ninh Province, Vietnam

As at 30th June 2026, the Company has subsidiaries and dependent accounting units, specifically as follows:

Dependent branches of the Parent Company:

Unit name	Address
Representative Office of TDG Global Investment Joint Stock Company	29 Giang Van Minh, Vo Cuong Ward, Bac Ninh Province
TDG Global Investment Joint Stock Company – Ho Chi Minh City Branch	Ground floor, 114 Dien Bien Phu, Tan Dinh Ward, Ho Chi Minh City

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

The Company has the following subsidiaries, joint ventures and associates:

	Name of company	Place of incorporation	Owner ship interest	Voting right	Principal activities
Directly owned joint ventures and associates					
1	Power Trade Joint Stock Company	Lang Son, Viet Nam	20%	20%	Real estate activities with own or leased property

1.6. Number of employees

The total number of employees of the Company as at 30th June 2026 was 13 employees (As at 31st December 2025 was 12 employees).

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS, ACCOUNTING PERIOD, ACCOUNTING CURRENCY, AND GOING CONCERN ASSUMPTION**2.1. Basis of Preparation of Consolidated Financial Statements****Consolidation Scope and Control**

The Consolidated Financial Statements comprise the financial statements of the Company and the financial statements of the enterprises controlled by the Company (subsidiaries).

The Consolidated Financial Statements comprise the financial statements of the Company and the financial statements of the enterprises controlled by the Company (subsidiaries).

The Company is considered to have control over an enterprise when the Company has the power to govern the financial and operating policies of that enterprise in order to obtain economic benefits from its activities. Control is usually demonstrated through holding more than half of the voting rights in the investee. When assessing control, the Group also considers the existence and effect of potential voting rights that are currently exercisable or convertible.

Reporting Period and Applied Accounting Policies

The financial statements of the subsidiaries are prepared for the same reporting period as the Consolidated Financial Statements of the Company and apply consistent accounting policies with those of the Company.

Where necessary, the financial statements of subsidiaries are adjusted to ensure the consistency of accounting policies applied across the Company and its subsidiaries.

Elimination of Intra-Group Transactions

All intra-group transactions and balances, including unrealized gains or losses arising from intra-group transactions between companies within the Group, are eliminated in full upon the preparation of the Consolidated Financial Statements.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

Non-Controlling Interests

Non-controlling interests represent the portion of the net assets of subsidiaries not attributable, directly or indirectly, to the Company, comprising the non-controlling interests' proportion of the fair value of identifiable net assets at the initial business combination date and their proportion of changes in equity since the date of the business combination.

Losses incurred at a subsidiary are allocated to the non-controlling interests in proportion to their ownership, even if this results in the non-controlling interests having a deficit balance.

Goodwill

Goodwill arising on consolidation represents the excess of the cost of business combination over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the subsidiary, associate or jointly controlled entity at the date of acquisition. Goodwill is amortized on a straight-line basis over its estimated useful life of 10 years.

Goodwill arising from the acquisition of associates and jointly controlled entities is included in the carrying amount of the investments in associates and jointly controlled entities. Goodwill arising from the acquisition of subsidiaries is presented separately as an asset on the consolidated statement of financial position.

Upon the disposal of a subsidiary, associate or jointly controlled entity, the unamortized carrying amount of goodwill is included in the determination of the gain or loss on the disposal of the respective investee.

2.2. Accounting Period and Currency Used in Accounting

The Company's fiscal year begins on 1st January and ends on 31st December of the calendar year.

These Interim Consolidated Financial Statements are prepared for the accounting period from 1st January 2026 to 30th June 2026.

The accompanying Consolidated Financial Statements are presented in Vietnam Dong (VND), prepared under the historical cost convention, and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and applicable statutory regulations regarding the preparation and presentation of Consolidated Financial Statements.

The accompanying Consolidated Financial Statements are not intended to present the consolidated financial position, consolidated results of operations, and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

3.1. Accounting Standards and Applicable Regimes

The Company applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27th October 2025 by the Minister of Finance providing guidance on the Corporate Accounting System; Circular No. 202/2014/TT-BTC dated 22nd December 2014 by the Minister of Finance providing guidance on the preparation and presentation of Consolidated Financial Statements; Circular No. 43/2026/TT-BTC amending and supplementing several articles of Circular No. 202/2014/TT-BTC; Circulars providing guidance on the implementation of accounting standards issued by the Ministry of Finance; and other relevant statutory regulations regarding the preparation and presentation of Consolidated Financial Statements.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

3.2. Statement of compliance with Vietnamese Accounting Standards and the Accounting System

The Company's Board of Management ensures that it has fully complied with the requirements of Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the statutory requirements relevant to the preparation and presentation of Consolidated Interim Financial Statements.

4. SUMMARY OF IMPORTANT ACCOUNTING POLICIES

The following are important accounting policies applied in the preparation and presentation of the Consolidated Interim Financial Statements

The accounting policies applied in the preparation and presentation of the Consolidated Interim Financial Statements are consistent with the accounting policies applied in the preparation and presentation of the Consolidated Financial Statements of the most recent year.

4.1. Accounting estimates

The preparation and presentation of the Consolidated Interim Financial Statements in conformity with Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the statutory requirements relevant to the preparation and presentation of Consolidated Interim Financial Statements require the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the end of the accounting period, as well as the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact on these Consolidated Interim Financial Statements include:

- Provision for doubtful debts;
- Provision for decline in value of inventories;
- Estimates related to the allocation of prepaid expenses;
- Useful lives of fixed assets;
- Estimates of corporate income tax.

These estimates and assumptions are continuously evaluated based on historical experience and other factors, including expectations of future events that have a material impact on the Company's Consolidated Interim Financial Statements and are believed to be reasonable by the Board of Management. Actual business results may differ from these estimates and assumptions.

4.2. Cash and cash equivalents

Cash includes cash at the fund and bank deposits (demand).

Cash equivalents are short-term investments with a payback or maturity period of not more than 3 months that are capable of converting into a specified amount of money and have no risk of conversion into cash as of the date of purchase of such investment at the time of reporting.

4.3. Foreign currency transactions

Transactions arising in currencies other than the Vietnamese Dong (VND) are translated into VND at the actual exchange rates prevailing at the transaction dates. Balances of monetary assets, cash equivalents, and liabilities denominated in foreign currencies at the end of the accounting period are translated into VND at the exchange rates on that date.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

Exchange differences arising from the revaluation of balances at the end of the accounting period are recognized as financial expenses or financial income for the period in accordance with Vietnamese Accounting Standard No. 10 - 'The Effects of Changes in Foreign Exchange Rates'

4.4. Financial Investments*Held-to-maturity investments*

Held-to-maturity investments comprise investments that the Company has the positive intention and ability to hold to maturity. Held-to-maturity investments include term bank deposits and corporate bonds held to maturity.

Held-to-maturity investments are initially recognized at cost. After initial recognition, these investments are measured at recoverable amount. Interest income from held-to-maturity investments after the acquisition date is recognized in the consolidated income statement on an accrual basis. Pre-acquisition interest is deducted from the cost of the investment at the acquisition date.

When there is reliable evidence showing that a part or the whole of the investment may not be recovered, the determined loss is recognized as a financial expense during the year and directly deducted from the investment value.

Investments in subsidiaries, joint ventures, and associates;

Subsidiaries are entities over which the Company has the power to govern financial and operating policies, generally accompanying the ownership of more than half of the voting rights. The assessment of control takes into account potential voting rights that are currently exercisable.

Joint ventures are entities over which the Company has joint control, established by contractual agreement and requiring unanimous consent of the venturers for strategic financial and operating decisions. Joint ventures and associates are typically entities in which the Company holds between 20% and 50% of the voting rights.

Investments in subsidiaries are initially recognized at cost, comprising the purchase price and directly attributable acquisition costs. Subsequent to initial recognition, these investments are measured at cost less any provision for impairment. A provision for impairment is recognized when the investee incurs losses that put the Company at risk of capital loss, unless there is evidence that the investment's value has not been impaired. The provision is reversed when the investee subsequently generates profits that offset the previously recognized losses. The reversal is limited to the extent that the carrying amount of the investment does not exceed the carrying amount that would have been recorded had no provision been recognized.

In the event that the Company dissolves a subsidiary and merges all of the subsidiary's assets and liabilities into the Company (with the Company assuming all rights and obligations of the subsidiary), the Company derecognizes the carrying amount of the investment in the subsidiary and recognizes all assets and liabilities of the dissolved subsidiary in its financial statements at fair value as of the merger date. The difference between the carrying amount of the investment in the subsidiary and the fair value of the assets and liabilities is recognized as financial income or financial expense.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

4.5. Receivables

Receivables are presented in the Consolidated Interim Financial Statements according to the book value receivable from the Company's customers and other receivables plus provisions for bad debts. At the time of reporting, if:

- Receivables with a recovery or payment period of 01 year or less (or in a production and business cycle) are classified as short-term assets;
- Receivables with a recovery or payment period of more than 01 year (or more than one production and business cycle) are classified as long-term assets;

The provision for bad debts represents the expected loss of value due to receivables not being paid by customers arising from the balance of receivables at the end of the accounting period.

Provisions for bad debts are set aside for receivables that are overdue for 06 months or more or receivables that debtors are unable to pay due to liquidation, bankruptcy or similar difficulties.

4.6. Inventory

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories includes costs of purchase, costs of conversion, and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company applies the perpetual inventory system to account for inventories, with costs determined as follows:

- | | |
|----------------------|--------------------------------|
| - Liquefied gas | Weighted average method |
| - Steel of all kinds | Specific identification method |

Method of making provision for decline in value of inventories: Provision for decline in value of inventories is made for each item of inventory when there is a decline in its value (cost is higher than net realizable value). Any increase or decrease in the balance of the provision for decline in value of inventories required to be made at the reporting date is recognized in the cost of goods sold for the year.

4.7. Fixed assets and depreciation of fixed assets

Fixed assets are reflected in terms of historical cost and accumulated depreciation value.

Tangible Fixed Assets

The initial cost of tangible fixed assets comprises their purchase price and any directly attributable costs of bringing the assets to their working condition for their intended use. The initial cost of self-constructed or self-manufactured tangible fixed assets includes actual construction costs, production costs, plus installation and trial run expenses. Costs of upgrading tangible fixed assets are capitalized and added to the historical cost of the assets; maintenance and repair expenses are recognized in the statement of income during the year. When tangible fixed assets are sold or disposed of, their historical cost and accumulated depreciation are derecognized, and any gain or loss resulting from the disposal is recognized in the statement of income.

Depreciation of tangible fixed assets is calculated on a straight-line method based on their estimated useful lives

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

The estimated useful lives of the Company's tangible fixed assets are as follows:

- Buildings and structures: 06 – 35 years
- Machinery and equipment: 06 – 10 years
- Management equipment and tools: 07 years

Intangible fixed assets

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the asset for its intended use. Costs of upgrading the assets are capitalized into the cost of the fixed assets; other costs are recognized in the income statement for the period. When an intangible fixed asset is sold or disposed of, its cost and accumulated amortization are derecognized, and any gain or loss resulting from the disposal is recognized in the income statement.

The Company's intangible fixed assets represent Land use rights and are not amortized.

4.8. Construction in progress

Construction in progress reflects directly attributable costs (including relevant borrowing costs in accordance with the Company's accounting policies) related to assets under construction, machinery and equipment being installed for production, rental, and administrative purposes, as well as costs related to the ongoing repairs of fixed assets. These assets are stated at cost and are not depreciated.

4.9. Prepaid expenses

Prepaid expenses comprise both short-term and long-term prepaid expenses recognized in the Company's Statement of Financial Position; these primarily consist of infrastructure rental costs, insurance premiums, tools and instruments, reusable packaging, and other short- and long-term prepaid items. The allocation of these expenses to production and business costs for each period is determined based on the nature and extent of each expense category, in relation to the potential for generating economic benefits from them.

4.10. Trade payables and other payables

The accounts payable are presented in the Consolidated Interim Financial Statements according to the book value payable to the Company's sellers and other payables and are detailed for each payable. At the time of reporting, if:

- Payables with a payment term of 1 year or less (or in a production and business cycle) are classified as short-term;
- Payables with a payment term of more than 1 year (or more than one production and business cycle) are classified as long-term;

4.11. Dividends and profits payable

Profit after corporate income tax is distributed to shareholders after making appropriations to funds in accordance with the Company's Charter as well as statutory regulations and approved by the Resolution of the General Meeting of Shareholders.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

Dividends are declared from undistributed earnings based on the capital contribution ratio of each shareholder and are recognized as a liability when approved by the General Meeting of Shareholders.

4.12. Accrued expenses

Accrued expenses include the value of expenses that have been included in the business operating expenses during the accounting period, but have not yet been incurred at the end of the accounting period. When these expenses are actually incurred, if there is a difference from the amount accrued, the accountant will record an additional or a reduction in expenses corresponding to the difference.

4.13. Borrowing Costs and Capitalization of Borrowing Costs

Borrowing expenses include loan interest and other expenses incurred in connection with the process of carrying out loan procedures which are recorded in financial operating expenses in the period, unless such borrowing expenses are included in (capitalization) of the value of assets because they are directly related to construction investment. procurement of assets or production of unfinished assets when fully meeting the capitalization conditions as prescribed in the borrowing cost standards.

Capitalization of borrowing costs is suspended during periods in which the active investment, construction, or production of a qualifying asset is interrupted, unless such interruption is a necessary part of the process. Capitalization ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete. Borrowing costs incurred subsequently are recognized as operating expenses in the accounting period.

The amount of borrowing costs capitalized during an accounting period shall not exceed the total amount of borrowing costs incurred during that period. Interest on borrowings and the amortization of discounts or premiums capitalized in each period shall not exceed the actual interest incurred and the amortization of discounts or premiums during that accounting period.

4.14. Equity

The initial investment capital of the Company is recognized based on the contributed capital value of the founding parties upon incorporation of the joint stock company. During operation, the Company's investment capital is recognized as increased in accordance with additional capital contributions by shareholders.

Share premium is recognized as the difference between the reissue price and the par value of shares upon initial issuance or additional issuance, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds at maturity. Direct costs related to the additional issuance of shares and reissuance of treasury shares are deducted from share premium.

When repurchasing shares issued by the Company, the amount paid, including directly attributable transaction costs, is recognized as treasury shares and presented as a deduction from owners' equity. Upon reissuance, the difference between the reissue price and the book value of treasury shares is recognized in the 'Share premium' item.

The Company operates under the 29th Enterprise Registration Certificate for Joint Stock Company dated 9th June 2026 issued by the Department of Finance of Bac Ninh Province. The Company's charter capital is VND 242,111,900,000, divided into 24,211,190 shares. As at the end of the accounting period, the shareholders have contributed share capital to the Company as follows:

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

Investors	Authorized share capital		
	Charter capital per Enterprise Registration Certificate (VND)	Contributed charter capital (VND)	Ownership percentage (%)
Mr. Le Minh Hieu	19,844,430,000	19,844,430,000	8.20%
Mr. Vo Anh Thai	12,825,440,000	12,825,440,000	5.30%
Other shareholders	209,442,030,000	209,442,030,000	86.50%
Total	242,111,900,000	242,111,900,000	100%

Profit after corporate income tax is distributed to capital contributors after setting aside funds in accordance with the Company's Charter as well as statutory regulations, and subject to approval by the Resolution of the General Meeting of Shareholders.

4.15. Taxes**Value Added Tax (VAT):**

Goods and services produced and supplied by the Company are subject to a VAT rate of 10%.

Corporate Income Tax (CIT):

Taxable income is calculated based on operating results for the accounting period, adjusted for expenses that are not accepted as reasonable and valid for tax purposes.

The Company's CIT rate for the accounting period is 20%.

The corporate income tax expense for the accounting period represents the current income tax expense.

Current income tax is the tax calculated based on taxable income for the period using the applicable tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax accounting and financial accounting, as well as adjustments for non-taxable income or non-deductible expenses.

Deferred income tax represents the corporate income tax payable or recoverable arising from temporary differences between the carrying amounts of assets and liabilities for the purposes of the interim consolidated financial statements and the amounts used for tax purposes. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only when it is probable that future taxable profit will be available against which these deductible temporary differences can be utilized.

Other taxes: in accordance with current regulations in Vietnam.

The Company's tax filings are subject to examination by tax authorities. As the application of tax laws and regulations to various transactions may be subject to differing interpretations, the tax amounts presented in the interim consolidated financial statements may be subject to change based on the decisions of the tax authorities.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

4.16. Revenue

Revenue is recognized when the results of the transaction are reliably determined and the Company is likely to derive economic benefits from this transaction.

- (i) Sales revenue is recognized when the majority of the risks and benefits associated with ownership of the goods have been transferred to the buyer, and the Company no longer retains ownership or control over the goods, and the costs associated with the sales transaction have been determined.
- (ii) Revenue from the provision of services is recognized when the majority of the risks and benefits have been transferred to the customer, the service has been provided and accepted by the customer, and the costs incurred for the transaction and the cost of completing the transaction of providing such service are determined. Revenue from consultancy services is recorded on the basis of the value of financial invoices issued, the record of acceptance of the completed workload and accepted for payment by the client.
- (iii) Financial income comprises income arising from dividends and distributed profits, interest on bank deposits, foreign exchange gains, and interest on deferred payment sales, etc. Interest is recognized on an accrual basis based on the outstanding deposit balances and the applicable interest rates; foreign exchange gains and interest earned on overdue payments from customers are recognized based on contracts and confirmation minutes with customers; Dividends and distributed profits are recognized when the Company establishes the right to receive dividends or profits from capital contribution. Stock dividends (in the case of joint stock companies) are monitored solely by the increased number of shares, without recognizing the monetary value of shares received.

4.17. Cost of goods sold

The cost of goods sold is recorded in accordance with the revenue from service provision and ensures the principle of prudence.

For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of products in the warehouse, they shall be immediately recorded in the cost of goods sold (after deducting compensations, if any) even if the products, goods that have not been identified as consumable.

4.18. Financial Expenses

The Company's financial operating expenses include loan interest expenses, exchange rate difference losses and other financial operating expenses that are not capitalized according to regulations incurred in the accounting period.

4.19. Selling expenses and administrative expenses

Selling expenses and administrative expenses are all actual costs incurred in the process of selling products and goods, providing services, and general administrative expenses of the Company.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 01/01/2026 to 30/06/2026

4.20. Basic earnings per share

The basic profit per share for ordinary shares is calculated by dividing the profit or loss belonging to shareholders owning ordinary shares (after deducting the reward fund and benefits set aside in the year) by the average weighted number of outstanding ordinary shares in the period.

Diluted earnings per share is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares, which comprise convertible bonds and share options.

4.21. Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related parties include:

- Enterprises - including the parent company, subsidiaries, and associates - and individuals, directly or indirectly through one or more intermediaries, having control over the Company, being under the control of the Company, or being under common control with the Company.
- Associates, individuals directly or indirectly owning the voting power of the Company that gives them significant influence over the Company, key management personnel of the Company, close members of the family of any such individuals or associates, or companies associated with these individuals are also considered as related parties.

In considering the relationship of each related parties, the nature of the relationship is given attention rather than the legal form.

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION**5.1. Cash and cash equivalents**

	Closing balance (VND)	Opening balance (VND)
- Cash on hand	5,594,165,263	2,488,084,901
- Demand deposits	9,012,297,363	20,783,893,316
Joint Stock Commercial Bank for Investment and Development of Vietnam	7,106,043,837	20,712,603,988
Military Commercial Joint Stock Bank - Dong Da Branch	1,075,901,358	47,291,795
Other banks	830,352,168	23,997,533
Total	14,606,462,626	23,271,978,217

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.2. Financial investments**Held-to-maturity investments**

	Closing balance (VND)			Opening balance (VND)		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Short-term	13,481,634,294	13,481,634,294	-	200,336,109,400	200,336,109,400	-
Term deposits	13,481,634,294	13,481,634,294	-	40,336,109,400	40,336,109,400	-
At Vietnam Bank for Agriculture and Rural Development - Bac Giang Branch (*)	13,481,634,294	13,481,634,294	-	40,336,109,400	40,336,109,400	-
Loans to other organizations and individuals	-	-	-	160,000,000,000	160,000,000,000	-
Mr. Nguyen Tuan Anh	-	-	-	160,000,000,000	160,000,000,000	-
Total	13,481,634,294	13,481,634,294	-	200,336,109,400	200,336,109,400	-

(*) These are 12-month term deposit contracts at Vietnam Bank for Agriculture and Rural Development - Bac Giang Branch, with an interest rate of 4.4% per annum, interest payable at maturity. As at 30th June 2026, the entire balance of these deposits was pledged at this bank to secure the Company's borrowings at Vietnam Bank for Agriculture and Rural Development.

Investments in other entities

	Closing balance (VND)		Opening balance (VND)	
	Historical cost	Value under equity method	Historical cost	Value under equity method
Investments in joint ventures and associates	60.000.000.000	60.016.509.825	60.000.000.000	60.012.571.801
Power Trade Joint Stock Company	60.000.000.000	60.016.509.825	60.000.000.000	60.012.571.801
Total	60.000.000.000	60.016.509.825	60.000.000.000	60.012.571.801

At the reporting date, the Company has not determined the fair value of long-term financial investments for disclosure in the Consolidated Financial Statements because there are no quoted market prices for these financial investments, and Vietnamese Accounting Standards and the Vietnamese Accounting System currently do not provide specific guidance on calculating fair value using valuation techniques. The fair value of these financial instruments may differ from their carrying amounts

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

Operating status of subsidiaries, joint ventures, and associates

No,	Name of company	Place of incorporation	Ownership interest (%)	Voting rights (%)	Principal activities
Directly owned joint ventures and associates					
1	Power Trade Joint Stock Company	Lang Son, Viet Nam	20%	20%	Real estate activities with own or leased property and land use rights

5.3. Trade receivables**Short-term trade receivables**

	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
- Trade receivables from related parties	71,684,044,682	-	-	-
+ Power Trade Joint Stock Company	71,684,044,682	-	-	-
- Trade receivables from other customers	19,488,663,765	-	12,421,277,264	-
+ Vietnam Iron and Steel Joint Stock Company	-	-	12,421,277,264	-
+ IPC Group Joint Stock Company	19,281,158,820	-	-	-
+ Other customers	207,504,945	-	-	-
Total	91,172,708,447	-	12,421,277,264	-

5.4. Advances to suppliers

	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
- Advances to related parties	-	-	-	-
- Advances to other suppliers	72,389,277,380	-	124,826,048,911	-
+ Hai Yen Business and Construction Limited Liability Company	65,877,636,000	-	71,877,636,000	-
+ AmericanTech Joint Stock Company	-	-	52,367,359,731	-
+ Other advances to suppliers	6,511,641,380	-	581,053,180	-
Total	72,389,277,380	-	124,826,048,911	-

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.5. Other receivables**Short-term receivables**

	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
- Receivables from other entities and individuals	4,357,407,079	-	1,282,314,525	-
+ Advances	3,393,975,000	-	-	-
+ Collaterals and deposits	128,758,498	-	-	-
+ Interest income receivables	-	-	1,251,734,543	-
+ Other short-term receivables	834,673,581	-	30,579,982	-
Total	4,357,407,079	-	1,282,314,525	-

Long-term receivables

	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
- Receivables from other entities and individuals	-	-	180,000,000	-
+ Collaterals and deposits	-	-	180,000,000	-
Total	-	-	180,000,000	-

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.6. Inventories

	Closing balance (VND)		Closing balance (VND)	
	Book value	Provision	Book value	Provision
- Raw materials	2,003,397,045	-	-	-
- Merchandise	239,491,382,704	-	233,451,350,264	-
Total	241,494,779,749	-	233,451,350,264	-

5.7. Increases and decreases of intangible fixed assets

	Land use right (VND)	Total (VND)
Historical cost		
Opening balance	81,505,820	81,505,820
Closing balance	81,505,820	81,505,820
Accumulated depreciation		
Opening balance	-	-
Closing balance	-	-
Net carrying amount		
Opening balance	81,505,820	81,505,820
Closing balance	81,505,820	81,505,820

5.8. Increases and decreases of finance lease fixed assets

	Machinery and equipment (VND)	Total (VND)
Historical cost		
Opening balance	1,807,272,727	1,807,272,727
Purchase of finance lease fixed assets	(1,807,272,727)	(1,807,272,727)
Closing balance	-	-
Accumulated depreciation		
Opening balance	(645,454,559)	(645,454,559)
Depreciation for the period	(129,090,913)	(129,090,913)
Purchase of finance lease fixed assets	774,545,472	774,545,472
Closing balance	-	-
Net carrying amount		
Opening balance	1,161,818,168	1,161,818,168
Closing balance	-	-

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.9. Increase and decrease of tangible fixed assets

	Buildings and Structures	Machinery and equipment	Mean of transport and transmission	Total (VND)
Historical cost				
Beginning balance	17,946,189,677	7,324,291,403	575,012,122	25,845,493,202
<i>Purchases during the period</i>		1,823,272,727		1,823,272,727
Ending balance	17,946,189,677	9,147,564,130	575,012,122	27,668,765,929
Accumulated depreciation				
Beginning balance	(7,864,122,525)	(6,914,791,341)	(533,245,468)	(15,312,159,334)
<i>Depreciation for the period</i>	(238,019,934)	(90,999,996)	(23,866,667)	(352,886,597)
<i>Other increases</i>	-	(774,545,472)	-	(774,545,472)
Ending balance	(8,102,142,459)	(7,780,336,809)	(557,112,135)	(16,439,591,403)
Net carrying amount				
As at the beginning of the period	10,082,067,152	409,500,062	41,766,654	10,533,333,868
As at the end of the period	9,844,047,218	1,367,227,321	17,899,987	11,229,174,526

Net carrying amount of tangible fixed assets pledged or mortgaged as security for borrowings at the end of the period: VND 3,170,640,546

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.10. Prepaid expenses**Short-term**

	Closing balance (VND)	Opening balance (VND)
Prepaid tools and supplies	76,824,192	-
Total	76,824,192	-

Long-term

	Closing balance (VND)	Opening balance (VND)
Gas cylinders	164,711,734,770	184,541,518,030
Total	164,711,734,770	184,541,518,030

5.11. Long-term work in progress**Construction in progress**

	Closing balance (VND)		Opening balance (VND)	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
- Bac Son 2 Industrial Cluster Project (*)	160,785,304,908	160,785,304,908	106,710,928,130	106,710,928,130
Total	160,785,304,908	160,785,304,908	106,710,928,130	106,710,928,130

(*) Bac Son 2 Industrial Cluster Project is implemented under the Investment Registration Certificate issued by the Department of Planning and Investment of Lang Son Province on 19th May 2023.

- Investor: TDG Global Investment Joint Stock Company.
- Establishment of economic organization to implement the project: TDG Global Infrastructure Investment One Member Limited Liability Company.
- Total investment: VND 285.892 billion, of which VND 100 billion is owner's equity and VND 185.892 billion is loan capital from Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Da Branch under Credit Agreement No. 2/2025/7942489/HDTD.
- Scale of project: The total land area for project implementation is 25 hectares.
- Project location: Hong Vi village, Chien Thang commune, Bac Son district, Lang Son province.
- Operation period: 50 years from the date of land lease by the State.

Assets to be formed in the future from the Bac Son 2 Industrial Cluster Project are used as mortgage and pledge to secure loans from Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Da Branch.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.12. Trade payables**Short-term Trade payables**

	Closing balance (VND)	Opening balance (VND)
Payable to related parties	-	-
Payable to other suppliers	49,446,201,372	62,929,816,545
Thuan Phat Hai Duong One Member Limited Liability Company	19,030,754,160	-
Hanoi Material Production and Supply Limited Liability Company	14,815,146,000	5,626,946,000
Nhat Phat Commercial Informatics Limited Liability Company	6,307,671,501	-
Tin Nghia Petroleum Trading Joint Stock Company	9,292,629,711	44,920,909,745
Ha Minh Trading Production Investment Joint Stock Company	-	12,285,710,800
Other payables	-	96,250,000
Total	49,446,201,372	62,929,816,545

5.13. Accrued expenses**Short-term accrued expenses**

	Closing balance (VND)	Opening balance (VND)
Payable to related parties	-	-
Payable to other organizations and individuals	1,660,943,718	2,533,200,320
Accrued interest expenses	1,660,943,718	2,533,200,320
Total	1,660,943,718	2,533,200,320

5.14. Deferred revenue**Short-term deferred revenue**

	Closing balance (VND)	Opening balance (VND)
Unearned revenue related to other organizations and individuals	1,475,336,543	1,311,322,878
Unearned factory rental revenue	1,475,336,543	1,311,322,878
Total	1,475,336,543	1,311,322,878

5.15. Other payables**Long-term other payables**

	Closing balance (VND)	Opening balance (VND)
- Payable to other entities and individuals	718,860,240	718,860,240
+ Short-term deposits and collateral received	718,860,240	718,860,240
Total	718,860,240	718,860,240

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.16. Taxes and other payables to the State budget

	Opening balance (VND)	Amount payable during the period (VND)	Amount paid during the period (VND)	Closing balance (VND)
Output Value Added Tax	-	7,176,640	7,176,640	-
Corporate income tax	4,839,653,035	3,025,165,161	381,977,886	7,482,840,310
Personal income tax	5,412,929	149,314,481	154,727,410	-
Fees, charges and other payables	-	253,912,398	253,912,398	-
Total	4,845,065,964	3,435,568,680	797,794,334	7,482,840,310

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.17. Borrowings and finance lease liabilities**Short-term borrowings and finance lease liabilities**

	Closing balance (VND)	During the period (VND)		Opening balance (VND)
		Increases	Decreases	
Short-term borrowings and finance lease liabilities payable to related parties	-	-	-	-
Short-term borrowings and finance lease liabilities payable to other organizations and individuals	364,313,951,453	552,380,617,876	614,723,727,881	426,657,061,458
- Military Commercial Joint Stock Bank - Dong Da Branch (1)	89,940,000,000	135,563,974,434	165,623,974,434	120,000,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Da Branch (2)	102,891,201,932	121,258,451,022	133,349,310,548	114,982,061,458
- Vietnam Bank for Agriculture and Rural Development - Bac Giang Branch (3)	83,486,438,200	176,461,881,099	204,975,442,899	112,000,000,000
- Vietnam Prosperity Joint Stock Commercial Bank - Chuong Duong Branch (4)	36,000,000,000	67,100,000,000	70,775,000,000	39,675,000,000
- UPAS LC at Joint Stock Commercial Bank for Investment and Development of Vietnam	9,621,311,321	9,621,311,321	-	-
- An Tin Asset Management Joint Stock Company (5)	38,000,000,000	38,000,000,000	-	-
- Short-term ordinary bonds	-	-	40,000,000,000	40,000,000,000
- Current portion of long-term loans	4,375,000,000	4,375,000,000	-	-
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Da Branch (6)	4,375,000,000	4,375,000,000	-	-
Total	364,313,951,453	552,380,617,876	614,723,727,881	426,657,061,458

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.17.1. Borrowings and finance lease liabilities (Continued)

Long-term borrowings and finance lease liabilities

	30/06/2026 (VND)	During the period (VND)		01/01/2026 (VND)
		Increases	Decreases	
<i>Long-term borrowings and finance lease liabilities payable to related parties</i>	-	-	-	-
<i>Long-term borrowings and finance lease liabilities payable to other organizations and individuals</i>	158,339,700,144	45,714,700,144	4,555,027,160	117,180,027,160
Long-term bank loans	158,339,700,144	45,714,700,144	4,375,000,000	117,000,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Da Branch (6)	158,339,700,144	45,714,700,144	4,375,000,000	117,000,000,000
Finance lease liabilities	-	-	180,027,160	180,027,160
Joint Stock Commercial Bank for Foreign Trade of Vietnam Financial Leasing Company	-	-	180,027,160	180,027,160
Total	158,339,700,144	45,714,700,144	4,555,027,160	117,180,027,160

Details of bank borrowings as at 30th June 2026 are as follows:

(1): Short-term loan from Military Commercial Joint Stock Bank - Dong Da Branch under Credit Agreement No. 312696.25.059.392388.TD dated 18th June 2025:

- Credit limit: VND 120,000,000,000; the credit limit includes the balance of the Customer's credit facilities under the Credit Limit Agreement No. 221559.24.059.392388.TD dated 20th June 2024 signed between MB and the Customer.
- Loan term: The term of each loan within the limit is a maximum of 05 months from the disbursement date to the maturity date specified in the Promissory note.
- Purpose of loan: To finance the Customer's LPG (Gas) business operations.
- Interest rate: Specified in each Promissory note of the Customer.
- Collateral: Assets and the Thai Duong Gas brand specified in Mortgage Contract No. 221637.24.059.392388.BD dated 20th June 2024, including the apartment at 75 Nguyen Tam Trinh and savings books under the name of Mr. Le Minh Hieu.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

(2): Short-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Da Branch under Line of Credit Agreement No. 01/2025/7942489/HDTD dated 07th July 2025:

- Credit limit: VND 115,000,000,000, which includes the entire short-term loan balance carried forward from the Line of Credit Agreement No. 01/2024/7942489/HDTD dated 24th June 2024 and Appendix No. 02/2024/7942489/HDTD dated 11th September 2024.
- Purpose of loan: Supplementing working capital, opening L/C, and issuing letters of credit to serve the Company's business operations.
- Interest rate: Specified in each Promissory note.
- Collateral: Security measures are implemented in accordance with the executed guarantee contracts.

(3): Short-term loan from Vietnam Bank for Agriculture and Rural Development - Bac Giang Branch under the Credit Agreement dated 29th December 2025 (Including Appendix to Credit Contract No. 2500LAV202500851 and Appendix to Credit Contract No. 2500LAV202500852):

- Credit limit: VND 112,000,000,000.
- Loan term: Each loan within the limit is a maximum of 05 months from the day following the disbursement date. Limit maintenance period: maximum 36 months.
- Purpose of loan: Supplementing working capital for production, filling LPG into cylinders, and commercial trading of items such as construction iron, steel, stone, paving bricks of all kinds.
- Interest rate: Adjustable floating interest rate (Adjustment period: The Agribank Branch where the loan is granted has the right to proactively adjust the lending interest rate periodically every 03 months). The lending interest rate at the time of signing this credit contract is 6.2%/year (365 days).
- Collateral: Assets attached to land according to Appendix to Credit Contract No. 2500LAV202500851 and term deposit contract according to Appendix to Credit Contract No. 2500LAV202500852 dated 29th December 2025.

(4): Short-term loan from Vietnam Prosperity Joint Stock Commercial Bank - Chuong Duong Branch under Loan Agreement No. CLC-57797-01 dated 30th October 2025:

- Credit limit: VND 60,000,000,000.
- Limit maintenance period: 12 months from 30th October 2025; the term of each individual loan shall not exceed 5 months.
- Purpose of loan: Supplementing working capital for the trading of liquefied gas and all kinds of steel.
- Interest rate: Specified in each Promissory note.
- Collateral: Mortgage of 01 real estate property at Land plot No. 68, Map sheet No. 7G-IV-29, address of land plot: No. 9, Alley 74/13, Thinh Hao 1 Lane, Ton Duc Thang, Hang Bot, Dong Da, Hanoi, owned by Mr. Vo Anh Thai and his wife, Mrs. Tran Thi Thanh Thuy, according to the Certificate of housing ownership and residential land use rights No. 10109092644 issued by the Hanoi People's Committee - Dong Da District People's Committee on 15th May 2003; Pledge of 01 online savings book No. 247940901 and 01 online savings book No. 238023807 owned by Mr. Le Minh Hieu and Mrs. Nguyen Thi Xuan Phuong; Pledge of valuable papers, savings books, deposit contracts issued by the Bank/VPSMBC, and margin deposits in accounts opened at the Bank and accepted by the Bank.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

(5): Short-term loan from An Tin Asset Management Joint Stock Company under Loan Agreement No. 001/2026/HDCV dated 21st May 2026:

- Credit limit: VND 38,000,000,000.
- Loan term: 6 months.
- Purpose of loan: Payment of bond principal TDGH2326001 according to Resolution No. 2404/2026/NQ-HNNSHTP/TDG.
- Interest rate: 14.5%/year.
- Collateral: Confirmation document from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Bac Sai Gon Branch regarding the request to freeze the amount of VND 40,800,000,000 .

(6): Long-term loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Da Branch under Credit Agreement No. 02/2025/7942489/HDTD signed on 06th November 2025:

- Loan amount: VND 180,000,000,000.
- Loan term: 84 months from the day following the first disbursement date, in which the grace period for the Loans is a maximum of 12 months from the day following the first disbursement date.
- Purpose of loan: The loans will be used to finance reasonable investment costs for the implementation of the project as approved by the Lender.
- Interest rate: Applying a floating agreed interest rate as prescribed by the Lender at the time of disbursement and adjusted every 06 months. The lending interest rate at the time of signing this credit contract is 8.4%/year (365 days).
- Collateral: Assets formed from the loan capital and of the Bac Son 2 Industrial Cluster project, based on the asset mortgage contracts between the Bank and the Customer.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

5.18. Owner's equity*Table of changes in equity*

	Owner's contributed capital	Retained earnings	Unit: VND Total
Balance at the beginning of the previous year	232,427,320,000	11,823,126,437	244,250,446,437
- Capital increase in the previous year	9,684,580,000	-	9,684,580,000
- Profit for the previous year	-	5,698,274,780	5,698,274,780
Balance at the closing of the previous year	242,111,900,000	17,521,401,217	259,633,301,217
Balance at the beginning of this year	242,111,900,000	17,521,401,217	259,633,301,217
- Loss for the period	-	83,385,400	83,385,400
Balance at the closing of this year	242,111,900,000	17,604,786,617	259,716,686,617

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

Details of owners' equity

	Closing balance (VND)	Opening balance (VND)
Mr. Le Minh Hieu	19,844,430,000	19,844,430,000
Mr. Vo Anh Thai	12,825,440,000	12,825,440,000
Other owner's equity	209,442,030,000	209,442,030,000
Total	242,111,900,000	242,111,900,000

Capital transactions with owners and dividend distribution, profit sharing

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Owner's investment capital	242,111,900,000	232,427,320,000
Contributed capital at the beginning of the year	242,111,900,000	232,427,320,000
Contributed capital increased in the period	-	9,684,580,00
Contributed capital decreased in the period	-	-
Year-end contributed capital	242,111,900,000	242,111,900,000
Dividends and distributed profits	-	-

Share

	Closing balance (Share)	Opening balance (Share)
Number of shares registered for issuance	24,211,190	24,211,190
Number of shares issued to the public	24,211,190	24,211,190
Ordinary shares	-	-
Preference shares	-	-
Number of shares repurchased	-	-
Ordinary shares	-	-
Preference shares	-	-
Number of outstanding shares in circulation	24,211,190	24,211,190
Ordinary shares	24,211,190	24,211,190
Preference shares	-	-

Par value of outstanding shares 10,000 (VND/share)

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE CONSOLIDATED INTERIM STATEMENT OF INCOME**6.1. Revenue from sales of goods and rendering of services**

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
a. Revenue		
- Revenue from sale of goods	632,249,328,180	516,118,891,150
- Revenue from sale of finished goods	27,974,746,800	65,211,214,500
- Revenue from rendering of services	2,004,121,289	9,927,711,339
Total	662,228,196,269	591,257,816,989
b. Revenue from related parties	339,032,719,600	5,000,000,000
Power Trade Joint Stock Company	339,032,719,600	5,000,000,000

6.2. Cost of sales

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Cost of goods sold	596,572,669,457	498,994,607,392
- Cost of finished goods sold	24,212,277,300	53,031,470,220
- Cost of services rendered	715,681,920	5,204,568,183
Total	621,500,628,677	557,230,645,795

6.3. Financial income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Interest income from deposits and loans	899,721,786	771,016,015
Total	899,721,786	771,016,015

6.4. Financial expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Interest expenses	16,983,142,769	15,232,885,507
Total	16,983,142,769	15,232,885,507

6.5. Selling expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Staff costs	544,613,076	453,363,888
- Materials and tools expenses	19,806,453,510	15,010,764,434
- Tools and supplies expenses	-	90,999,996
- Other expenses	-	50,527,071
Total	20,351,066,586	15,605,655,389

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

6.6. General and administrative expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Staff costs	468,377,908	620,713,950
- Management material expenses	207,199,727	-
- Depreciation of fixed assets	481,977,510	390,977,514
- Outsourced services expenses	234,032,157	612,275,379
- Other expenses	996,355,878	344,812,263
Total	2,387,943,180	1,976,873,197

6.7. Other expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Administrative penalties	-	5,795,445
- Tax penalties and arrears	727,872,970	-
- Other	417,529,547	-
Total	1,145,402,517	5,795,445

6.8. Corporate income tax expense

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Accounting profit before tax	763,672,350	1,932,575,369
Upward adjustments	727,872,970	316,742,595
Taxable income	1,491,545,320	2,293,721,607
Corporate income tax calculated at the current tax rate	298,309,064	458,744,321
Prior year Corporate income tax adjustments	381,977,886	-
Corporate income tax expense	680,286,950	458,744,321

(*) The corporate income tax expense for the accounting period is estimated based on taxable income and is subject to adjustments upon review by the tax authorities.

6.9. Basic earnings per share

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Accounting profit after corporate income tax	83,385,400	1,517,201,928
Profit used to calculate basic earnings per share	83,385,400	1,517,201,928
Weighted average number of ordinary shares outstanding during the period	24,211,190	24,105,868
	3	63

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

6.10. Production and business costs by element

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Cost of raw materials, materials and tools	20,360,378,237	15,010,764,434
Labors costs	1,012,990,984	1,074,077,838
Depreciation of fixed assets expenses	481,977,510	481,977,510
Outsourced service expenses	650,641,077	612,275,379
Other cash expenses	996,373,878	399,339,334
Total	23,502,361,686	17,578,434,495

7. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF CASH FLOWS**7.1 Actual proceeds from borrowings during the period**

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Proceeds from borrowings under ordinary contracts	593,720,318,020	546,675,823,069
Total	593,720,318,020	546,675,823,069

7.2 Actual repayments of principal borrowings during the period

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Principal repayments under ordinary contracts	574,903,755,041	545,011,361,832
Principal repayments of ordinary bonds	40,000,000,000	-
Total	614,903,755,041	545,011,361,832

8. OTHER INFORMATION**8.1. Events occurring after the end of the accounting period.**

As of the date of this report, the Company's Board of Management states that the Company has terminated the operations of TDG Global Investment Joint Stock Company – Ho Chi Minh City Branch in accordance with Decision No. 01/QD-HDQT dated 14th July 2026. The Board of Management has assessed the impact of this event and concluded that the dissolution of the Branch does not materially change or affect the figures and information presented in the Company's Consolidated Financial Statements.

8.2. Information about related parties

List of related parties of the Company during the year and as of the end of the accounting period:

Information on Related Parties

	Related parties	Relationship
1	Mr. Vo Anh Thai	Chairman
2	Mr. Le Minh Hieu	General Director
3	Power Trade Joint Stock Company	Associate where Mr. Le Minh Hieu also serves as General Director

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

Significant related party transactions during the period:

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Power Trade Joint Stock Company		
Revenue from sale of goods and provision of services	339,032,719,600	5,000,000,000
Purchase of goods and services	-	300,000,000

Significant related party balances at the end of the accounting period as follows:

	Closing balance (VND)	Opening balance (VND)
Held-to-maturity investments	71,684,044,682	-
Power Trade Joint Stock Company	71,684,044,682	-
Advances to suppliers	-	68,651,600,000
Power Trade Joint Stock Company	-	68,651,600,000

Salaries, remuneration, bonuses and other benefits of Key Management Personnel

	Position	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Mr. Le Minh Hieu	General Director	178,810,308	228,021,846

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

Guarantee commitments

Mr. Le Minh Hieu and Mr Vo Anh Thai also pledged his land use rights and savings certificates to secure the Company's bank borrowings, specifically:

Real Estate	Area	Address	Owned	Asset value	Bank
Certificates of house ownership and land use rights in 10109092644	135.4 m2	No. 9, Alley 74/13 Thinh Hao 1 Lane, Ton Duc Thang, Hang Bot, Dong Da, Hanoi	Vo Anh Thai	18,442,450,000	VP
Certificate of House Ownership and Land Use Rights No. AO 868822	61.8 m2	Group 32, cluster 5, Phu Thuong ward, Tay Ho, Hanoi	Vo Anh Thai	10,011,600,000	Agri
Certificate of Land Use Rights, Ownership of Houses and Land-attached Assets No. BY 212841	82.5 m2	Vo Cuong Ward, Bac Ninh City	Le Minh Hieu	14,997,000,000	Agri
2 certificates of house ownership and land use rights at CM 249672 and CM 249671	72 m2 and 67.9 m2	No. 75 Tam Trinh, Vinh Huy Ward, Ho Chi Minh City. Hanoi	Le Minh Hieu	10,528,645,600	MB
Certificate of Land Use Rights, Ownership of Houses and Land-attached Assets No. CX 341483	57 m2	Tien An Ward, Bac Ninh City	Le Minh Hieu	7,980,000,000	BIDV
Certificate of Land Use Rights, Ownership of Houses and Land-attached Assets No. CE 294054	70 m2	Thi Cau Ward, Bac Ninh City	Le Minh Hieu	4,547,600,000	BIDV
Certificate of Land Use Rights, Ownership of Houses and Land-attached Assets No. DE 490064	60 m2	Ve An Ward, Bac Ninh City	Le Minh Hieu	6,000,000,000	BIDV
Certificate of house ownership and land use rights at DB 928015	5,857 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu	25,176,000,000	BIDV
	10,439 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu		
	488 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu		
Certificate of Land Use Rights and Ownership of Land-attached Assets No. AA 02495339	102 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu	19,971,140,000	BIDV
	180 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu		
	225 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu		
	3,042.2 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu		
	2,771 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu		

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

Real Estate	Area	Address	Owned	Asset value	Bank
Certificate of Land Use Rights and Ownership of Land-attached Assets No. AA 02495340	1,919 m2	Xuan Truong Ward, Da Lat, Lam Dong	Le Minh Hieu	6,140,800,000	BIDV

Savings certificate	Deposit date	Issuing institution	Owner	Value	Bank
LA 4206842	31/08/2020	Military Commercial Joint Stock Bank	Le Minh Hieu	5,500,000,000	MB
LA 4223944	18/11/2020	Military Commercial Joint Stock Bank	Le Minh Hieu	2,500,000,000	MB
LA 4884980	13/10/2023	Military Commercial Joint Stock Bank	Le Minh Hieu	2,780,000,000	MB
LA 4388919	16/06/2020	Military Commercial Joint Stock Bank	Le Minh Hieu	70,000,000	MB
LA 5221794	22/06/2023	Military Commercial Joint Stock Bank	Le Minh Hieu	4,000,000,000	MB
LA 5509922	27/06/2024	Military Commercial Joint Stock Bank	Le Minh Hieu	9,000,000,000	MB
LA 5509929	28/06/2024	Military Commercial Joint Stock Bank	Le Minh Hieu	2,500,000,000	MB
LA 6445997	05/12/2025	Military Commercial Joint Stock Bank	Le Minh Hieu	6,000,000,000	MB
LA 4068474	09/03/2020	Military Commercial Joint Stock Bank	Le Minh Hieu	120,000,000	MB

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

8.3. Segment statement

In accordance with Vietnamese Accounting Standard No. 28 and its guiding Circular, a segment is a distinguishable component of the Company that is engaged in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment), with each segment subject to risks and returns that are different from those of other segments. During the period, the Company's revenue was primarily generated from operations in the northern region; therefore, the Company does not present a Geographical Segment Report. Consequently, the Company only presents a Business Segment Report.

The Company reports its operating results by business segments, including: trading of liquefied petroleum gas (LPG), trading of coiled steel and steel plates, and materials processing

From 01/01/2026 to 30/06/2026	Liquefied petroleum gas (LPG) VND	Steel and other supplies VND	Total VND
Net revenue from sales of goods and rendering of services to external customers	344,229,071,200	317,999,125,069	662,228,196,269
Total net revenue from sales of goods and rendering of services	344,229,071,200	317,999,125,069	662,228,196,269
Allocated expenses	312,383,640,687	309,116,987,990	621,500,628,677
Segment result	31,845,430,513	8,882,137,079	40,727,567,592
Unallocated expenses			22,739,009,766
Operating profit			17,988,557,826
Financial income			899,721,786
Financial expenses			16,983,142,769
Profit from investment in associat��			3,938,024
Other income			-
Other expenses			1,145,402,517
Current income tax expense			680,286,950
Net profit after corporate income tax			83,385,400
Segment assets	311,157,427,386	21,284,555,865	332,441,983,251
Unallocated assets			504,915,137,857
Total assets			837,357,121,108
Segment liabilities	44,018,398,063	-	44,018,398,063
Unallocated liabilities			533,622,036,428
Total liabilities			577,640,434,491

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

From 01/01/2025 to 30/06/2025	Liquefied petroleum gas (LPG)	Steel and other supplies	Total
	VND	VND	VND
Net revenue from sales of goods and rendering of services to external customers	68,621,655,800	522,636,161,189	591,257,816,989
Total net revenue from sales of goods and rendering of services	68,621,655,800	522,636,161,189	591,257,816,989
Allocated expenses	59,821,972,930	497,408,672,865	557,230,645,795
Segment result	8,799,682,870	25,227,488,324	34,027,171,194
Unallocated expenses			17,582,528,586
Operating profit			16,444,642,608
Financial income			771,017,356
Financial expenses			15,232,885,507
Profit from investment in associat��			(44,403,643)
Other income			-
Other expenses			5,795,445
Current income tax expense			415,373,441
Net profit after corporate income tax			1,517,201,928
Segment assets	239,281,350,264	64,301,627,517	303,582,977,781
Unallocated assets			657,806,315,606
Total assets			961,389,293,387
Segment liabilities	64,080,674,209	12,577,524,608	76,658,198,817
Unallocated liabilities			625,097,793,353
Total liabilities			701,755,992,170

Address: Lot D1, Dinh Tram Industrial Park, Nenh Ward, Bac Ninh Province, Vietnam

(Attached to Circular No. 43/2026/TT-BTC
dated 20/04/2026 of the Minister of Finance)**NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)**

For the accounting period from 01/01/2026 to 30/06/2026

8.4. Comparative figures

The comparative figures on the interim statement of financial position and the corresponding notes are the figures from the financial statements for the financial year ended 31st December 2025 of TDG GLOBAL Investment Joint Stock Company, which were audited by AFC Vietnam Auditing Company Limited - Northern Branch. The comparative figures on the interim income statement, the interim statement of cash flows and the corresponding notes are the figures from the Consolidated Interim Financial Statements for the accounting period from 01st January 2025 to 30th June 2025 of TDG Global Investment Joint Stock Company, which were reviewed by AFC Vietnam Auditing Company Limited - Northern Branch.

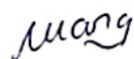
As presented in Note 3.2, effective from 01st January 2026, the Company applies Circular 99 prospectively. Certain comparative figures have also been reclassified to conform with the requirements of Circular 99 relating to the presentation of Consolidated Interim Financial Statements. A comparison of the figures presented in the previous period, before and after reclassification, is as follows:

Interim Statement of Financial Position

Items	Beginning of 2026 (VND) (Reclassified)	31/12/2025 (VND) (Per audited financial statements)	Difference	Note
Short-term held-to-maturity investments	200,336,109,400	40,336,109,400	160,000,000,000	
Short-term loan receivables	-	160,000,000,000	(160,000,000,000)	

Approved, 27th August 2026

PREPARED BY
(Signed, full name)



NGUYEN THI THU HANG

CHIEF ACCOUNTANT
(Signed, full name)



NGUYEN THI LINH HUONG

CHAIRMAN OF THE BOARD OF DIRECTORS
(Sign, full name, seal)



VO ANH THAI