

TDG GLOBAL INVESTMENT JOINT STOCK COMPANY
REVIEWED SEPARATE INTERIM FINANCIAL
STATEMENTS

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

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REPORT 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 Separate Interim Financial Statements for the accounting period from 01/01/2026 to 30/06/2026, which have been reviewed by independent auditors.

1. General Information

TDG Global Investment Joint Stock Company (hereinafter referred to as the "Company") is renamed from Thai Duong Petroleum Joint Stock Company, operating under the business registration certificate No. 2003000152 issued by the Department of Planning and Investment of Bac Giang province on 13/07/2005 and the business registration certificate No. 2400345718 amended for the 29th time on 09/06/2026 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 Supervisory Board and the Board of Management who directed the operations of the Company during the accounting period and up to 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 28/05/2026)
- Mr. Le Minh Hieu	Member
- Mr. Tran Dinh Co	Member
- Mr. Nguyen Van Huyen	Member (dismissed on 28/05/2026)

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	Head of Department
- 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 as of the date of this report is:

- 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.

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

Up to the date of this report, the Board of Management of the Company believes that no events have occurred that may cause the figures and information presented in the Company's reviewed Separate Interim Financial Statements to be misleading.

REPORT 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. has been appointed as the auditor to review the Company's Separate 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 Separate Interim Financial statements

The Board of Management of the Company is responsible for the preparation and presentation of the Company's Separate Interim Financial statements, ensuring that the Separate Interim Financial statements reflect honestly and reasonably the financial situation as of June 30th, 2026 as well as the results of business activities and cash flows for the 6-month accounting period ending on the same day of the Company. In the process of preparing this Separate Interim Financial statement, the Board of Management of the Company commits to comply 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 Separate 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 reasonably and prudently;
- State clearly whether applicable accounting standards have been followed, and whether there are any material departures requiring disclosure and explanation in the Separate Interim Financial statements;
- Prepare and present the Separate Interim Financial statements in accordance with Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial statements;
- Prepare the Separate Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept to fairly reflect the financial position of the Company at any time and to serve as a basis for the preparation of the Separate Interim Financial Statements in compliance with the prevailing State regulations. The Board of Management is also responsible for safeguarding the assets of the Company and has taken appropriate measures for the prevention and detection of fraud and other irregularities.

The Board of Management of the Company commits that the Company complies with the provisions of the Law on Securities and does not violate any information disclosure obligations in accordance with relevant regulations.

REPORT OF THE BOARD OF MANAGEMENT (CONTINUED)

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

8. Opinion of the Management

In the opinion of the Company's Management, the accompanying reviewed Separate Interim Financial statements give a true and fair view of the financial position of the Company as of June 30, 2026, and of its results of operations and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and relevant legal regulations relating to the preparation and presentation of Separate Interim Financial statements.

Bac Ninh, August 27th, 2026

FOR AND ON BEHALF OF THE MANAGEMENT

CHAIRMAN OF THE BOARD OF DIRECTORS



The image shows a handwritten signature in black ink over a circular red stamp. The stamp contains the text: "M.S.D.N: 2400345718 - C.T.Đ", "CÔNG TY CỔ PHẦN ĐẦU TƯ", "TDG GLOBAL", and "P. NINH T. BẮC NINH". Below the stamp, the name "Vo Anh Thai" is printed.

11.01.2026

No.: **14** /2026/BCSX/TTG.KD9

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

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

We have reviewed the enclosed Separate Interim Financial statements of TDG Global Investment Joint Stock Company (hereinafter referred to as the "Company"), (hereinafter referred to as "the Company"), which are prepared on 26/08/2026, including: Separate Interim Statement of Financial Position as at 30th June 2026, Separate Interim Statement of Income and Separate Interim Statement of Cash Flow for the six-month accounting period then ended and the Note to the Separate Interim Financial Statements, as set out on page 07 to page 44.

These reviewed Separate Interim Financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Responsibilities of the Board of Management

The Board of Management of the Company is responsible for the preparation and fair presentation of the Company's Separate Interim Financial statements in accordance with Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of Separate Interim Financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the auditor

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

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

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONTINUED)

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Separate 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 June 30th, 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 relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial statements.

Other issues

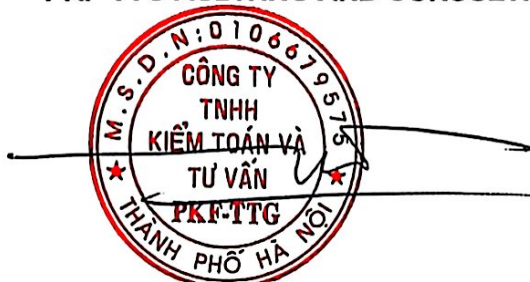
The Separate Interim Financial statements of TDG Global Investment Joint Stock Company for the six-month period ended June 30th, 2025, were reviewed by another auditor and audit firm. This auditor expressed an unqualified conclusion on those Separate Interim Financial statements on July 31st, 2025.

The financial statements of TDG Global Investment Joint Stock Company for the fiscal year ended December 31st, 2025, were audited by another audit firm. This audit firm expressed an unqualified opinion on these Financial statements on March 23rd, 2026. .

Ha Noi, August 27th, 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

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

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
CURRENT ASSETS	100		438,558,124,735	596,189,464,683
Cash and cash equivalents	110	5.1	12,632,394,375	21,294,669,966
Cash	111		12,632,394,375	21,294,669,966
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	5.6	241,494,779,749	233,451,350,264
Inventories	141		241,494,779,749	233,451,350,264
Others short-term assets	160		3,029,923,411	2,577,694,353
Short-term prepaid expenses	161	5.10	76,824,192	-
Deductible value-added tax (VAT)	162		2,953,099,219	2,577,694,353
NON-CURRENT ASSETS	200		398,807,720,024	365,209,104,016
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	5.7	-	1,161,818,168
- Historical cost	225		-	1,807,272,727
- Accumulated depreciation	226		-	(645,454,559)
Intangible fixed assets	227	5.8	81,505,820	81,505,820
- Historical cost	228		81,505,820	81,505,820
- Accumulated amortization	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	5.2	62,000,000,000	62,000,000,000
Investments in subsidiaries	261		2,000,000,000	2,000,000,000
Investments in joint venture and associate companies	262		60,000,000,000	60,000,000,000
Other long-term assets	270		164,711,734,770	184,541,518,030
Long-term prepaid expenses	271	5.10	164,711,734,770	184,541,518,030
TOTAL ASSETS	280		837,365,844,759	961,398,568,699

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

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30th June 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
Short-term taxes and other payables to the State Budget	314	5.16	1,558,927,148	1,266,031,013
Employee payables	315		126,513,873	107,842,754
Short-term accrued expenses	316	5.13	1,660,943,718	2,533,200,320
Short-term deferred revenue	319	5.14	1,475,336,543	1,311,322,878
Short-term loan and finance lease obligations	321	5.17	364,313,951,453	426,657,061,458
Long-term 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	259,725,410,268	259,642,576,529
Contributed charter 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		17,613,510,268	17,530,676,529
- Retained earnings at the end of the prior year	420a		17,530,676,529	11,838,273,172
- Retained earnings for the current period	420b		82,833,739	5,692,403,357
TOTAL CAPITAL	440		837,365,844,759	961,398,568,699

Approved, August 27th, 2026

PREPARED
(Signed, full name)

CHIEF ACCOUNTANT
(Signed, full name)

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

Handwritten signature of Nguyen Thi Thu Hang

Handwritten signature of Nguyen Thi Linh Huong



NGUYEN THI THU HANG

NGUYEN THI LINH HUONG

VŨ ANH THAI

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

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE 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	592,257,816,989
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	10		662,228,196,269	592,257,816,989
Cost of sales	11	6.2	621,500,628,677	558,013,791,395
Gross profit/(loss) from sales of goods and rendering of services	20		40,727,567,592	34,244,025,594
Finance income	22	6.3	899,721,786	771,016,015
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
Selling expenses	25	6.5	20,351,066,586	15,605,655,389
General and administrative expenses	26	6.6	2,384,556,817	1,972,779,106
Net profit/(loss) from operating activities	30		1,908,523,206	2,203,721,607
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		763,120,689	2,197,926,162
Corporate income tax expense	51	6.8	680,286,950	458,744,321
Profit/(loss) after tax	60		82,833,739	1,739,181,841

Approved, August 27th, 2026

PREPARED

(Signed, full name)

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NGUYEN THI THU HANG

CHIEF ACCOUNTANT

(Signed, full name)

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NGUYEN THI LINH HUONG

**CHAIRMAN OF THE BOARD OF
DIRECTORS**

(Sign, full name, seal)



VU ANH THAI

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

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE 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 flow from operating activities			
Profit before tax	01	763,120,689	2,197,926,162
Adjustments for:			
Depreciation and amortization	02	481,977,510	481,977,510
Gain/(loss) from investing activities	05	(899,721,786)	(771,016,015)
Interest expense	06	16,983,142,769	15,232,885,507
Operating profit before changes in working capital	08	17,328,519,182	17,141,773,164
Increase/decrease in receivables	09	(29,585,157,072)	23,933,363,327
Increase/decrease in inventories	10	(8,043,429,485)	(58,240,915,914)
Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11	(102,464,407,812)	(5,410,875,306)
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	(121,248,893,376)	(18,093,152,301)
II. Cash flow 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	967,552,851
Net cash flow from investing activities	30	133,770,054,806	(30,011,740,840)
III. Cash flow 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 flow from financing activities	40	(21,183,437,021)	11,349,041,237
Net increase/(decrease) in cash and cash equivalents during the period	50	(8,662,275,591)	(36,755,851,904)
Cash and cash equivalents at the beginning of the period	60	21,294,669,966	48,787,538,502
Cash and cash equivalents at the end of the period	70	12,632,394,375	12,031,686,598

Approved, August 27th, 2026

PREPARED

(Signed, full name)

Wang

NGUYEN THI THU HANG

CHIEF ACCOUNTANT

(Signed, full name)

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NGUYEN THI LINH HUONG

CHAIRMAN OF THE BOARD OF DIRECTORS

(Signed, full name, seal)



VU ANH THAI

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

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE 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 (hereinafter referred to as the "Company") was renamed from Thai Duong Oil and Gas Joint Stock Company, operating under the business registration certificate No. 2003000152 issued by the Department of Planning and Investment of Bac Giang province on 13/07/2005 and the business registration certificate No. 2400345718 amended for the 29th time on 09/06/2026 issued by the Department of Finance of Bac Ninh province.

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

On 15/06/2017, TDG Global Investment Joint Stock Company was listed on the HSX with the stock code TDG.

1.2. Business Areas

The company operates in the wholesale of gas, related products, and other activities.

1.3. Business Scope

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

- Trading in gas and related products: Trading in liquefied natural gas;
- Iron and steel trading: Iron and steel trading of all kinds.

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. Business Structure

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

As of 30/06/2026, the Company has the following member units:

Dependent branch of the Parent Company:

Unit Name	Address
Representative Office of TDG Global Investment Joint Stock Company	29 Giang Van Minh Street, 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

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

(Attached to Circular No. 99/2025/TT-BTC dated
27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

Subsidiaries, joint ventures, associates

TT	Company Name	Place of Establishment	Benefit Rate (%)	Voting Rights (%)	Main Activities
Subsidiaries					
1	TDG Global Infrastructure Investment One Member Company Limited	Lang Son, Vietnam	100%	100%	Trading in real estate, land use rights belonging to owners, users or tenants
Directly owned joint ventures and associates					
1	Power Trade Joint Stock Company	Lang Son, Vietnam	20%	20%	Trading in real estate, land use rights belonging to owners, users or tenants

1.6. Number of employees

The total number of employees of the Company as of 30/06/2026 is 13 people (as of 31/12/2025 is 12 people).

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's annual accounting period starts from 01/01 and ends on 31/12 of the calendar year.

This Separate Interim Financial statement is prepared for the accounting period from 01/01/2026 to 30/06/2026.

The currency used in accounting is Vietnam Dong ("VND").

3. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

3.1. Accounting Standards and Applicable Regimes

The Company applies the current Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of Separate Interim Financial statements.

Accordingly, this Separate Interim Financial statement is not intended to reflect the financial situation, results of business activities and cash flow in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

3.2. Applying the new guidance on the corporate accounting regime

On October 27th, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the corporate accounting regime. Circular 99 takes effect from January 1st, 2026 and applies to the fiscal year starting from or after January 1st, 2026. This Circular replaces the following documents:

- Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance ("Circular 200") guiding the accounting regime of enterprises;

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

(Attached to Circular No. 99/2025/TT-BTC dated
27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

- Circular No. 75/2015/TT-BTC dated 18/05/2015 of the Ministry of Finance amending and supplementing Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance amending and supplementing a number of Articles of Circular 200.

According to the Board of Management, the application of Circular 99 in the current accounting period does not have a material impact on the Company's separate interim financial statements.

3.3. Declaration on Compliance with Vietnam Accounting Standards and Accounting Regime

The Board of Management of the Company ensures that it has fully complied with the requirements of Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of separate interim financial statements.

4. SUMMARY OF IMPORTANT ACCOUNTING POLICIES

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

The accounting policies applied in the preparation and presentation of the Separate Interim Financial statements of this year are consistent with the accounting policies applied in the preparation and presentation of the financial statements of the latest year.

4.1. Accounting estimates

The preparation and presentation of the Separate Interim Financial statements in compliance with Vietnam Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of the Separate Interim Financial statements require the Board of Management to make estimates and assumptions that affect the reporting figures on liabilities, assets and the presentation of liabilities and contingent assets at the end of the accounting period as well as reporting figures on revenues and expenses throughout the accounting period.

Estimates and assumptions that have a material impact in this Separate Interim Financial statements include:

- Provision for bad debts;
- Provision for inventory price reduction;
- Estimates related to the allocation of pending allocation;
- Useful life of fixed assets;
- Corporate income tax estimates;

Estimates and assumptions are regularly evaluated based on past experience and other factors, including future assumptions that materially affect the Company's Separate Interim Financial statements and are considered reasonable by management. Actual business results may differ from estimates and assumptions.

4.2. Cash and cash equivalents

Cash includes cash on hand and demand deposits at banks.

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.

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

(Attached to Circular No. 99/2025/TT-BTC dated
27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

4.3. Foreign currency transactions

Operations arising in currencies other than Vietnam dong (VND) shall be converted into Vietnamese dong at the actual exchange rate at the time of arising operations. The balance of cash assets, cash equivalents and debts of foreign currency origin at the end of the accounting period shall be converted into Vietnam dong at the exchange rate on this date.

The exchange rate difference arising from the revaluation of balances at the end of the accounting period shall be recorded as expenses or revenues from financial activities in the accounting period according to Accounting Standard No. 10 "Effects of changes in exchange rates".

4.4. Financial Investments

Investments held to maturity

Investments held to maturity include investments that the Company intends and is likely to hold to maturity. Investments held to maturity include: term bank deposits, corporate bonds held to maturity.

Investments held to maturity are initially recognized at the original price. After the initial recognition, these investments are recognized at recoverable value. Interest income from investments held to the maturity date after the purchase date is recorded in the Statement of Business Results on the basis of revenue estimates. The interest enjoyed before the Company holds it is recorded as a deduction from the original price at the time of purchase.

When there is strong evidence that part or all of the investment may be unrecoverable and the amount of the identified loss is recorded in the financial cost for the year and directly deducted from the value of the investment.

Investing in subsidiaries; Joint Venture and Associate Company

Subsidiaries are entities over which the Company has control over financial and operational policies, often accompanied by holding more than half of the voting rights. The assessment of control takes into account potential voting rights at the moment.

Affiliates are entities in which the Company has significant influence, but does not control, its financial policies and operations. Joint ventures are entities over which the Company has co-control established by a contractual agreement and require the consent of the joint venture parties to strategic financial and operational decisions. Joint ventures and associations are usually units in which the Company usually holds 20% to 50% of the voting rights in those units.

Investments in subsidiaries and joint ventures and associates are initially recognized at the original price including the purchase price and directly related purchase costs. After the initial recognition, these investments are determined according to the original price minus the provision for investment price reduction. An investment discount provision is made when the investee incurs a loss that results in the Company potentially losing capital, unless there is evidence that the value of the investment has not been impaired. The provision for investment depreciation is reimbursed when the recipient of the investment subsequently generates a profit to offset the losses previously made for provisions. Provisions are only reimbursed to the extent that the carrying value of the investments does not exceed their carrying value when no provisions have been recognized.

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4.5. Receivables

Receivables are presented in the 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 on 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. Inventories

Inventories are recorded as the lower price between the original price and the net realizable value of the inventory.

The cost of inventories include the cost of purchasing, processing, and other directly related costs incurred to obtain inventory at the location and state of readiness.

The net realizable value of inventory is the estimated selling price of the inventory in the normal year of production and business minus the estimated cost of completing the products and the estimated cost necessary for their consumption.

The company applies the regular declaration method to account inventory with the value determined as follows:

- | | |
|---------------------------|-------------------------|
| - Liquefied Petroleum Gas | Weighted Average Method |
| - Steel of all kinds | Nominal method |

Method of setting up allowance for decline in value of inventories: The allowance for decline in value of inventories is recognized for each inventory item whose value has been impaired (where historical cost exceeds net realizable value). Any increase or decrease in the required allowance balance as at the financial statement closing date is recognized in cost of goods sold during 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 historical cost of a tangible fixed asset includes the purchase price and expenses directly related to putting the asset into a state of readiness for use. The historical cost of tangible fixed assets made by self-made or self-built includes construction costs, actual production costs incurred plus installation and commissioning costs. Expenses for upgrading tangible fixed assets are capitalized, recording an increase in the historical cost of fixed assets; maintenance and repair expenses shall be included in the results of business activities in the year. When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and any gains and losses arising from the liquidation of tangible fixed assets are accounted for in the results of business operations.

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

The depreciation period of the Company's tangible fixed assets is estimated as follows:

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

Intangible fixed assets

The historical cost of an intangible fixed asset includes the purchase price and the direct costs associated with preparing to bring the asset into a state of readiness for use. Expenses for upgrading assets are capitalized into the historical cost of fixed assets; other expenses shall be included in the results of business activities in the period. When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and any gains and losses arising from the liquidation of intangible fixed assets are accounted into the results of business operations.

The Company's intangible fixed assets are Land Use Rights and do not depreciate.

4.8. Construction in progress

Construction in progress represents costs directly attributable (including relevant borrowing costs in accordance with the Company's accounting policy) to assets under construction, plant and equipment being installed for production, rental, or administrative purposes, as well as costs associated with ongoing fixed asset repairs. These assets are recognized at cost and are not depreciated.

4.9. Prepaid expenses

Prepaid expenses comprise short-term prepaid expenses and long-term prepaid expenses on the Company's Statement of Financial Position, mainly consisting of gas cylinders which are allocated on a straight-line basis over their estimated useful life of 10 years and other short-term prepaid expenses. The allocation of prepaid expenses into business operating expenses for each period is based on the nature and magnitude of each type of expense corresponding to the ability to generate economic benefits from these expenses.

4.10. Trade payables and other payables

Payables are presented in the Separate Interim Financial statements at the carrying amounts payable to the Company's suppliers and other payables, and are detailed by individual payee. At the reporting date, if:

- A payable has a payment term of 1 year or less (or within one normal operating cycle), it is classified as short-term;
- A payable has a payment term of more than 1 year (or more than one normal operating cycle), it is classified as long-term;

4.11. Payable dividends and profits

Profit after corporate income tax is distributed to capital contributors after setting up funds in accordance with the Company's Charter as well as the provisions of law and approved by the Resolution of the General Meeting of Shareholders.

Dividends are distributed from undistributed profits based on each shareholder's capital contribution ratio and are recorded as liabilities when approved by the General Meeting of Shareholders.

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4.12. Accrued expenses

Accrued expenses represent the value of expenditures that have been charged to operating costs during the accounting period but have not yet been actually paid at the end of the period. When these expenses are actually incurred, any difference between the actual amount and the accrued amount is adjusted by recording an increase or decrease in expenses corresponding to the variance.

4.13. Borrowing costs and capitalization of borrowing costs

Borrowing costs comprise interest on borrowings and other costs directly incurred in connection with borrowing arrangements, which are recognized in financial expenses in the period, except where such borrowing costs are capitalized into the cost of assets as directly attributable to the construction, acquisition, or production of qualifying assets when meeting the capitalization conditions in accordance with the standard on borrowing costs.

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

The amount of borrowing costs capitalized during an accounting period shall not exceed the total borrowing costs incurred in that period. The 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 in that accounting period.

4.14. Equity

The initial investment capital of the Company is recognized based on the capital contributed by the contributing parties upon the establishment of the joint stock company. During operation, the Company's investment capital is recognized as increasing according to the additional capital contributed 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 associated with additional share issuances and the reissuance of treasury shares are deducted from share premium.

When shares issued by the Company are repurchased, the total consideration paid—including directly attributable transaction costs - is recognized as treasury shares and presented as a deduction from equity. Upon reissuance, any difference between the reissue price and the book value of treasury shares is recorded under the "Share premium" item

The Company operates under Enterprise Registration Certificate No. 29 for a Joint Stock Company, issued by the Department of Finance of Bac Ninh Province on June 9th, 2026. The charter capital of the Company is VND 242,111,900,000, divided into 24,211,190 shares. As of the end of the accounting period, shareholders have contributed equity capital to the Company as follows:

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Investors	Charter capital		
	According to the Enterprise Registration Certificate (VND)	Contributed capital (VND)	Percentage contributed %
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 contributing parties after making appropriations to funds in accordance with the Company's Charter and legal regulations, and upon 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 the VAT rate: 10%

Corporate Income Tax (CIT):

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

Corporate Income Tax (CIT) rate of the Company during the accounting period: 20%

Corporate income tax ("CIT") expenses in the accounting period are current income tax expenses.

Applicable income tax is a tax calculated based on the taxable income in the period with the tax rate applicable in the accounting period. The difference between taxable income and accounting profits is due to the adjustment of temporary differences between tax accounting and financial accounting as well as adjustments for income or expenses that are not taxable or non-deductible.

Deferred income tax is the amount of corporate income tax that will be payable or refunded due to the temporary difference between the book value of assets and liabilities for the purposes of separate interim financial statements and the values used for tax purposes. Deferred income tax payable is recorded for all taxable temporary differences. Deferred income tax assets are only recognized when there is a certainty in the future that there will be taxable gains to use these deductible temporary differences.

Other taxes: according to Vietnam's current regulations

The Company's tax finalization will be subject to the inspection of the tax authorities. Due to the application of tax laws and regulations to various transactions can be interpreted in many different ways. Accordingly, the tax amount presented on the separate interim financial statement may be changed at the discretion of the tax authority.

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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) Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer and the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold and the costs incurred in respect of the transaction can be measured reliably.
- (ii) Revenue from the rendering of services is recognized when the significant risks and rewards have been transferred to the customer, the services have been rendered and accepted by the customer, and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably. Revenue from consulting services is recognized based on the value of the issued financial invoices, the minutes of acceptance of completed work volume, and the customer's acceptance of payment.
- (iii) Financial income includes revenue arising from dividends and profits distributed, interest on deposits, foreign exchange gains, and interest on deferred payment sales, etc. Interest is recognized on an accrual basis based on the deposit balances and applicable interest rates; foreign exchange gains and interest received from customers' late payments are based on contracts and confirmation minutes with customers; dividends and profits distributed are recognized when the Company's right to receive dividends or profits from capital contribution is established. For stock dividends (in the case of a Joint Stock Company), only the increase in the number of shares is tracked, without recognizing the value of the shares received.

4.17. Cost of goods sold

The cost of goods sold is recorded in accordance with sales and service revenues 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 General and administrative expenses

Selling expenses and general & administrative expenses comprise all actual expenses incurred during the process of selling goods, rendering services, and managing the overall operations of the Company.

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

4.20. Related parties

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

- Enterprises - including parent companies, subsidiaries, associates - and individuals that, directly or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company.
- Associates, individuals who directly or indirectly own a voting interest in the Company that gives them significant influence over the Company, key management personnel of the Company, close family members of any such individuals or associates, or enterprises associated with these individuals are also considered as related parties.

In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form.

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	Closing balance (VND)	Opening balance (VND)
- Cash	3,620,097,013	510,776,651
- Demand Deposit	9,012,297,362	20,783,893,315
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	7,106,043,836	20,712,603,988
+ Military Commercial Joint Stock Bank - Dong Da Branch	1,075,901,358	47,291,795
+ Other banks	830,352,168	23,997,532
Total	12,632,394,375	21,294,669,966

NOTES TO THE SEPARATE 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	-
<i>Vietnam Bank for Agriculture and Rural Development - Bac Giang Branch (*)</i>	<i>13,481,634,294</i>	<i>13,481,634,294</i>	-	<i>40,336,109,400</i>	<i>40,336,109,400</i>	-
- Lending to other organizations and individuals	-	-	-	160,000,000,000	160,000,000,000	-
<i>Mr. Nguyen Tuan Anh</i>	<i>-</i>	<i>-</i>	-	<i>160,000,000,000</i>	<i>160,000,000,000</i>	-
Total	13,481,634,294	13,481,634,294	-	200,336,109,400	200,336,109,400	-

(*) These are deposit contracts with a term of 12 months at the Bank for Agriculture and Rural Development of Vietnam – Bac Giang Branch, interest rate of 4.4%/year, interest received at the end of the period. As of 30/06/2026, all of the above deposits are being mortgaged at the local bank to secure the Company's loans at the Vietnam Bank for Agriculture and Rural Development.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

Investment in other entities

	Closing balance (VND)			Opening balance (VND)		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Investing in a subsidiary	2,000,000,000	2,000,000,000	-	2,000,000,000	2,000,000,000	-
TDG Global Infrastructure Investment Company Limited	2,000,000,000	2,000,000,000	-	2,000,000,000	2,000,000,000	-
Investment in joint venture and associate companies	60,000,000,000	60,000,000,000	-	60,000,000,000	60,000,000,000	-
Power Trade Joint Stock Company	60,000,000,000	60,000,000,000	-	60,000,000,000	60,000,000,000	-
Total	62,000,000,000	62,000,000,000	-	62,000,000,000	62,000,000,000	-

On the reporting date, the Company has not determined the fair value of long-term financial investments to be explained in the financial statements because there is no listed price in the market for these financial investments and the Vietnamese Accounting Standards, the Vietnamese Accounting Regime currently does not have specific guidance on how to calculate fair value using pricing techniques. The fair value of financial instruments may differ from their book value.

Operation of subsidiaries, joint ventures and associates

No	Company name	Place of incorporation	Ownership interest (%)	Voting rights (%)	Principal activities
Directly-owned subsidiaries					
1	TDG Global Infrastructure Investment One Member Company Limited	Lang Son, Vietnam	100%	100%	Real estate business, land use rights of owner, user or leased land
Directly-owned joint ventures and associates					
1	Power Trade Joint Stock Company	Lang Son, Vietnam	20%	20%	Real estate business, land use rights of owner, user or leased land

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

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	-	-	-
+ Receivables from other customers	207,504,945	-	-	-
Total	91,172,708,447	-	12,421,277,264	-

5.4. Advances to suppliers

Short-term 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 Trading and Construction Co., Ltd.	65,877,636,000	-	71,877,636,000	-
+ AmericanTech Corporation	-	-	52,367,359,731	-
+ Others	6,511,641,380	-	581,053,180	-
Total	72,389,277,380	-	124,826,048,911	-

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.5. Other receivables

Other short-term receivables

	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
- Receivables from other organisations and individuals	4,357,407,079	-	1,282,314,525	-
+ Advance	3,393,975,000	-	-	-
+ Deposits and collateral	128,758,498	-	-	-
+ Deposit interest receivables	-	-	1,251,734,543	-
+ Other short-term receivables	834,673,581	-	30,579,982	-
Total	4,357,407,079	-	1,282,314,525	-

Other long-term receivables

	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
- Receivables from other organisations and individuals	-	-	180,000,000	-
+ Deposits and collateral	-	-	180,000,000	-
Total	-	-	180,000,000	-

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5.6. Inventories

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

5.7. Finance lease assets

	Machinery and equipment (VND)	Total (VND)
Historical cost		
Opening balance	1,807,272,727	1,807,272,727
Repurchase 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 in the period	(129,090,913)	(129,090,913)
Acquisition of leased assets	774,545,472	774,545,472
Closing balance	-	-
Net book value		
Opening balance	1,161,818,168	1,161,818,168
Closing balance	-	-

5.8. Intangible fixed assets

	Land use rights (VND)	Total (VND)
Historical cost		
Opening balance	81,505,820	81,505,820
Closing balance	81,505,820	81,505,820
Accumulated amortisation		
Opening balance	-	-
Closing balance	-	-
Net book value		
Opening balance	81,505,820	81,505,820
Closing balance	81,505,820	81,505,820

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.9. Tangible fixed assets

	Buildings and structures (VND)	Machinery and equipment (VND)	Means of transport, transmission (VND)	Total (VND)
Historical cost				
Opening balance	17,946,189,677	7,324,291,403	575,012,122	25,845,493,202
Repurchase of finance lease assets	-	1,823,272,727	-	1,823,272,727
Closing balance	17,946,189,677	9,147,564,130	575,012,122	27,668,765,929
Accumulated depreciation				
Opening balance	(7,864,122,525)	(6,914,791,341)	(533,245,468)	(15,312,159,334)
Depreciation in the period	(238,019,934)	(90,999,996)	(23,866,667)	(352,886,597)
Repurchase of finance lease assets	-	(774,545,472)	-	(774,545,472)
Closing balance	(8,102,142,459)	(7,780,336,809)	(557,112,135)	(16,439,591,403)
Net book value				
Opening balance	10,082,067,152	409,500,062	41,766,654	10,533,333,868
Closing balance	9,844,047,218	1,367,227,321	17,899,987	11,229,174,526

Closing net book value of tangible fixed assets pledged or mortgaged as collateral for loans: VND 3,170,640,546.

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5.10. Prepaid expenses

Short-term prepaid expenses

	Closing balance (VND)	Opening balance (VND)
Tools and supplies pending allocation	76,824,192	-
Total	76,824,192	-

Long-term prepaid expenses

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

5.11. Long-term assets 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

(*) The 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 May 19th, 2023:

- Investor: TDG Global Investment Joint Stock Company.
- Establishment of an economic organization to implement the project: TDG Global Infrastructure Investment One Member Company Limited.
- Total investment capital: VND 285.892 billion, including VND 100 billion of equity and VND 185.892 billion of bank loans from Bank for Investment and Development of Vietnam JSC – Dong Da Branch under Credit Facility Contract No. 02/2025/7942489/HDTD.
- Project scale: Total project implementation area is 25 hectares.
- Project location: Hong Vi Village, Chien Thang Commune, Bac Son District, Lang Son Province.
- Project duration: 50 years from the date of land lease granted by the State.

Assets to be formed in the future of the Bac Son 2 Industrial Cluster Project are pledged and mortgaged as collateral to secure bank loans from Bank for Investment and Development of Vietnam JSC – Dong Da Branch..

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5.12. Trade payables

Short-term trade payables

	Closing balance (VND)	Opening balance (VND)
Payables to related parties	-	-
Payables to other suppliers	49,446,201,372	62,929,816,545
Thuan Phat Hai Duong One Member Company Limited	19,030,754,160	-
Hanoi Materials Manufacturing and Supply Co., Ltd.	14,815,146,000	5,626,946,000
Nhat Phat Commercial Informatics Co., Ltd.	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
Others	-	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)
Payables to related parties	-	-
Payables to other organisations and individuals	1,660,943,718	2,533,200,320
Interest expenses payable	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)
Deferred revenue related to other organisations and individuals	1,475,336,543	1,311,322,878
Revenue from factory rental	1,475,336,543	1,311,322,878
Total	1,475,336,543	1,311,322,878

5.15. Other payables

Other long-term payables

	Closing balance (VND)	Opening balance (VND)
- Payables to other organisations and individuals	718,860,240	718,860,240
+ Short-term security deposits received	718,860,240	718,860,240
Total	718,860,240	718,860,240

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.16. Tax and other payables to the State Budget

	Opening balance (VND)	Payable during period (VND)	Paid during period (VND)	Closing balance (VND)
Output value-added tax	-	7,176,640	7,176,640	-
Corporate income tax	1,260,618,084	680,286,950	381,977,886	1,558,927,148
Personal income tax	5,412,929	149,314,481	154,727,410	-
Fees, charges and other payables	-	253,912,398	253,912,398	-
Total	1,266,031,013	1,090,690,469	797,794,334	1,558,927,148

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.17. Loan and finance lease obligations**Short-term loan and finance lease obligations**

	Closing balance (VND)	In the period (VND)		Opening balance (VND)
		Increase	Decreases	
Short-term loans and finance lease liabilities payable to related parties	-	-	-	-
Short-term loans and finance lease liabilities payable to other organisations 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
- 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 L/C at Bank for Investment and Development of Vietnam JSC	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 straight 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 SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.17. Loan and finance lease obligations (Continued)

Long-term loan and finance lease obligations

	Closing balance (VND)	In the period (VND)		Opening balance (VND)
		Increase	Decreases	
<i>Long-term loans and finance lease liabilities payable to related parties</i>	-	-	-	-
<i>Long-term loans and finance lease liabilities payable to other organisations 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 Finance Leasing Company Limited	-	-	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:

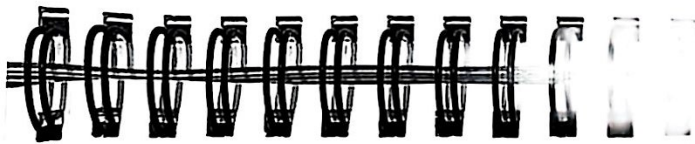
- (1) Short-term loan from Military Commercial Joint Stock Bank – Dong Da Branch under Credit Facility Contract No. 312696.25.059.392388.TD dated 18th June 2025:
- Credit limit: VND 120,000,000,000; the credit limit value includes the outstanding balances of the Customer's credit facilities under Credit Facility Contract No. 221559.24.059.392388.TD dated 20th June 2024 signed between MB and the Customer.
 - Loan term: The term of each drawdown under the credit limit is a maximum of 05 months from the disbursement date to the maturity date specified in the debt acknowledgment note.
 - Purpose of loan: To fund the Customer's LPG (Gas) business operations.
 - Interest rate: Specific interest rates are determined in each debt acknowledgment note of the Customer.
 - Collateral: Includes an apartment located at No. 75 Nguyen Tam Trinh and savings cards held under the name of Mr. Le Minh Hieu.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.17. Loan and finance lease obligations (Continued)

- (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/HĐTD dated 7th July 2025:
 - Credit limit: VND 115,000,000,000, including the total outstanding short-term loan balance carried forward from Line of Credit Agreement No 01/2024/7942489/HĐTD dated 24th June 2024 and Credit Agreement Addendum No. 02/2024/7942489/HĐTD dated 11th September 2024
 - Purpose of loan: To supplement working capital, open L/Cs, and issue letters of credit for the Enterprise's business operations.
 - Interest rate: Specific interest rates are determined in each debt acknowledgment note.
 - Collateral: Collateral measures are implemented in accordance with the executed security agreements.
- (3) Short-term loan from Vietnam Bank for Agriculture and Rural Development – Bac Giang Branch under Credit Facility Contract dated 29th December 2025 (Including Credit Agreement Addendum No. 2500LAV202500851 and Credit Agreement Addendum No. 2500LAV202500852):
 - Credit limit: VND 97,728,000,000.
 - Loan term: The term of each drawdown under the credit limit is a maximum of 05 months starting from the day following the disbursement date. Facility validity period: maximum 36 months.
 - Purpose of credit facility: To supplement working capital for manufacturing, filling LPG into cylinders, and trading commodities such as construction steel, stones, and various types of floor tiles.
 - Interest rate: Adjustable floating interest rate (interest rate adjustment period: Agribank lending branch reserves the right to proactively adjust the lending interest rate every 03 months). The lending interest rate at the signing date of this credit agreement is 6.2%/year (365 days).
 - Collateral: Assets attached to land under Credit Agreement Addendum No. 2500LAV202500851 and term deposit contracts under Credit Agreement Addendum 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.
 - Facility validity period: 12 months from 30th October 2025; the loan term for each drawdown shall not exceed 05 months.
 - Purpose of loan: To supplement working capital for liquefied petroleum gas (LPG) and various steel trading operations.
 - Interest rate: Specific interest rates are determined in each debt acknowledgment note.
 - Collateral: Mortgaged by 01 real estate property at Land Lot No. 68, Map Sheet No. 7G-IV-29, address at Lot No. 9, Alley 74/13, Thinh Hao 1 Lane, Ton Duc Thang Street, Hang Bot Ward, Dong Da District, Hanoi, owned by Mr. Vo Anh Thai and his wife, Mrs. Tran Thi Thanh Thuy, under Certificate of House Ownership and Land Use Right No. 10109092644 issued by Dong Da District People's Committee - Hanoi People's Committee on 15th May 2003; Pledged by 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; Pledged by valuable papers, savings books, term deposit contracts issued by the Bank/VPSMBC, and margin deposits/escrowed funds in accounts opened at the Bank accepted by the Bank.



TDG GLOBAL INVESTMENT JOINT STOCK COMPANY

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

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.17. Loan and finance lease obligations (Continued)

- (5) Short-term loan from An Tin Asset Management Joint Stock Company under Loan Agreement No. 001/2026/HĐCV dated 21st May 2026:
 - Credit limit: VND 38,000,000,000;
 - Loan term: 06 months;
 - Purpose of loan: To settle the principal of bonds TDGH2326001 pursuant to Resolution No. 2404/2026/NQ-HĐQT/TDG;
 - Interest rate: 14.5%/year;
 - Collateral: Confirmation document from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Bac Sai Gon Branch regarding the request to freeze Account No. 3017423838 with 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 Facility Agreement No. 02/2025/7942489/HĐTD dated 6th November 2025:
 - Credit limit: VND 180,000,000,000.
 - Loan term: 84 months from the day following the first disbursement date, including a grace period of up to 12 months for drawdowns starting from the day following the first disbursement date.
 - Purpose of loan: To finance reasonable investment costs for project implementation as approved by the Lender.
 - Interest rate: Agreed floating interest rate applied in accordance with the Lender's regulations at the disbursement date, adjusted every 06 months. The lending interest rate at the signing date of this credit agreement is 8.4%/year (365 days).
 - Collateral: Assets formed from the loan capital and of the Bac Son 2 Industrial Cluster Project, pursuant to Mortgage Agreements executed between the Bank and the Customer.

TDG GLOBAL INVESTMENT JOINT STOCK COMPANY

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

Form No. B 09a – DN

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the
Minister of Finance)**NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)**

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

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

	Contributed charter capital	Retained earnings	Unit: VND Total
Opening balance of the prior year	232,427,320,000	11,838,273,172	244,265,593,172
- Increase in charter capital during the prior year	9,684,580,000	-	9,684,580,000
- Profit in the previous year	-	5,692,403,357	5,692,403,357
Closing balance of the prior year	242,111,900,000	17,530,676,529	259,642,576,529
Opening balance of the current period	242,111,900,000	17,530,676,529	259,642,576,529
- Profit in the period	-	82,833,739	82,833,739
Closing balance	242,111,900,000	17,613,510,268	259,725,410,268

Address Lot D1, Dinh Trach Industrial Park, North (Attached to Circular No 99/2025/TT-BTC dated
Ward Bac Ninh Province 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.18. Owner's equity (continued)

Details of owner's contributed capital

	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
Others	209,442,030,000	209,442,030,000
Total	242,111,900,000	242,111,900,000

Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2026 to 30/06/2026 (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	-	9,684,580,000
Contributed capital decreased in the period	-	-
Year-end contributed capital	242,111,900,000	242,111,900,000
Dividends, divided profits	-	-

Share

	Closing balance (VND)	Opening balance (VND)
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
Common Shares	-	-
Preference shares	-	-
Number of Shares repurchased	-	-
Common Shares	-	-
Preference shares	-	-
Number of outstanding shares in circulation	24,211,190	24,211,190
Common Shares	24,211,190	24,211,190
Preference shares	-	-

Par value per share (VND/share): 10.000 VND/CP

Address: Lot D1, Dinh Tram Industrial Park, Nenh (Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)
Ward, Bac Ninh Province

NOTES TO THE SEPARATE 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 SEPARATE 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	517,118,891,150
- 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	592,257,816,989
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	499,777,752,992
- 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	558,013,791,395

6.3. Finance 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)
- Borrowing costs	16,983,142,769	15,232,885,507
Total	16,983,142,769	15,232,885,507

Address: Lot D1, Dinh Tram Industrial Park, Nenh (Attached to Circular No. 99/2025/TT-BTC dated
Ward, Bac Ninh Province 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

6.5. Selling expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Employee expenses	544,613,076	453,363,888
- Materials and packaging 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

6.6. General and administrative expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Employee expenses	468,377,908	620,713,950
- Administrative materials expenses	207,199,727	-
- Depreciation of fixed assets	481,977,510	390,977,514
- Purchased services	234,032,157	612,275,379
- Other expenses	992,969,515	348,812,263
Total	2,384,556,817	1,972,779,106

6.7. Other expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Administrative fines and penalties	-	5,795,445
- Penalties for tax violations and tax back-taxes	728,424,631	-
- Others	416,977,886	-
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	763,120,689	2,197,926,162
Upward adjustments	728,424,631	95,795,445
Taxable income for Corporate Income Tax (CIT) purposes	1,491,545,320	2,293,721,607
CIT expense calculated at the applicable current tax rate	298,309,064	458,744,321
Adjustment of CIT expense for prior years	381,977,886	-
Corporate income tax expense	680,286,950	458,744,321

(*) Corporate Income Tax (CIT) expense for the accounting period is estimated based on taxable income and may be subject to adjustments depending on the inspection by the tax authorities

Address: Lot D1, Dinh Tram Industrial Park, Nenh (Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)
Ward, Bac Ninh Province

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

6.9. Production and business costs by element

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Materials expenses	20,360,378,237	15,010,764,434
Labour costs	1,012,990,984	1,074,077,838
Depreciation of fixed assets	481,977,510	481,977,510
Purchased services	650,641,077	612,275,379
Other cash expenses	992,987,515	399,339,334
Total	23,498,975,323	17,578,434,495

7. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CASH FLOW STATEMENT

7.1 Cash 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 conventional borrowings	593,720,318,020	546,675,823,069
Total	593,720,318,020	546,675,823,069

7.2 Cash paid for principal repayments during the period

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

8. OTHER INFORMATION

8.1. Events arising after the end of the accounting period

As at the date of authorization of these Financial Statements, the Board of Directors of the Company reported 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 July 14th, 2026. The Board of Directors has evaluated the impact of this event and considers that the dissolution of the Branch does not materially alter or affect the numbers and disclosures presented in the Company's Financial Statements.

Address: Lot D1, Dinh Tram Industrial Park, NINH (Attached to Circular No. 99/2025/TT-BTC dated
Ward, Bac Ninh Province 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

8.2. Information about related parties

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

Information on Related Parties

No	Related parties	Relationship
1	Mr. Vo Anh Thai	Chairman of the Board of Directors
2	Mr. Lê Minh Hieu	General Director
3	Power Trade Joint Stock Company	Associate, of which Mr. Le Minh Hieu is concurrently the General Director

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:

	Title	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 SEPARATE 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 SEPARATE 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	Owned	Asset 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
THE 5221794	22/06/2023	Military Commercial Joint Stock Bank	Le Minh Hieu	4,000,000,000	MB
THE 5509922	27/06/2024	Military Commercial Joint Stock Bank	Le Minh Hieu	9,000,000,000	MB
THE 5509929	28/06/2024	Military Commercial Joint Stock Bank	Le Minh Hieu	2,500,000,000	MB
THE 6445997	05/12/2025	Military Commercial Joint Stock Bank	Le Minh Hieu	6,000,000,000	MB
THE 4068474	09/03/2020	Military Commercial Joint Stock Bank	Le Minh Hieu	120,000,000	MB

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

8.3. Segment information

According to Accounting Standard No. 28 and the Circular guiding this Standard, 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 in the Northern region; therefore, the Company does not present the Geographical Segment Report. Consequently, the Company only presents the Business Segment Report.

The Company reports its operating results by business segments including: Liquefied Petroleum Gas (LPG) trading, commercial trading of hot-rolled/flat steel coil, steel sheet, and materials processing.

From 01/01/2026 to 30/06/2026

	Liquefied Petroleum Gas (LPG) VND	Steel and other materials 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			22,735,623,403
Operating profit			17,991,944,189
Finance income			899,721,786
Financial expenses			16,983,142,769
Other expenses			1,145,402,517
Corporate income tax expense			680,286,950
Profit/(loss) after tax			82,833,739
Segment assets	311,157,427,386	21,284,555,865	332,441,983,251
Unallocated assets			504,923,861,508
Total assets			837,365,844,759
Segment liabilities	44,018,398,063	-	44,018,398,063
Unallocated liabilities			533,622,036,428
Total capital			577,640,434,491

NOTES TO THE SEPARATE 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) VND	Steel and other materials VND	Total VND
Net revenue from sales of goods and rendering of services to external customers	68,621,655,800	523,636,161,189	592,257,816,989
Total net revenue from sales of goods and rendering of services	68,621,655,800	523,636,161,189	592,257,816,989
Allocated expenses	59,821,972,930	498,191,818,465	558,013,791,395
Segment result	8,799,682,870	25,444,342,724	34,244,025,594
Unallocated expenses			17,578,434,495
Operating profit			16,665,591,099
Finance income			771,016,015
Financial expenses			15,232,885,507
Other expenses			5,795,445
Corporate income tax expense			458,744,321
Profit/(loss) after tax			1,739,181,841
Segment assets	239,281,350,264	64,301,627,517	303,582,977,781
Unallocated assets			657,815,590,918
Total assets			961,398,568,699
Segment liabilities	64,080,674,209	12,577,524,608	76,658,198,817
Unallocated liabilities			625,097,793,353
Total capital			701,755,992,170

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

(Attached to Circular No. 99/2025/TT-BTC dated
27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

8.4. Comparative figures

Comparative figures on the interim statement of financial position and its corresponding notes are figures from the Financial Statements for the fiscal year ended December 31st, 2025 of TDG GLOBAL Investment Joint Stock Company, which were audited by AFC Vietnam Auditing Company Limited – Northern Branch.

Comparative figures on the interim statement of income, interim statement of cash flows, and their corresponding notes are figures from the Separate Interim Financial statements for the accounting period from January 1st, 2025 to June 30th, 2025 of TDG Global Investment Joint Stock Company, which were reviewed by AFC Vietnam Auditing Company Limited – Northern Branch.

As disclosed in Note 3.2, effective from January 1st, 2026, the Company prospectively applied Circular 99. Certain comparative figures have also been reclassified to conform to the provisions of Circular 99 regarding the presentation of Separate Interim Financial statements. The comparison table of figures presented in the prior period, before and after reclassification, is as follows:

Interim Statement of Financial Position

Items	Opening balance (VND) (Reclassified)	31/12/2025 (VND) (As audited)	Difference	Notes
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, August 27th, 2026

PREPARED

(Signed, full name)

hang

NGUYEN THI THU HANG

CHIEF ACCOUNTANT

(Signed, full name)

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NGUYEN THI LINH HUONG

CHAIRMAN OF THE BOARD OF DIRECTORS

(Sign, full name, seal)



VO ANH THAI