

SAMETEL CORPORATION

(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM FINANCIAL STATEMENTS

**For the 06-month accounting period
ended 30 June 2026**

SAMETEL CORPORATION

9th Floor, Thien Nien Ky Tower, No. 4 Quang Trung Street, Ha Dong Ward, Hanoi, Vietnam

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Sametel Corporation (hereinafter referred to as "the Company") presents this report together with the Company's reviewed interim financial statements for the 06-month accounting period ended 30 June 2026.

MEMBERS OF THE BOARD OF DIRECTORS, THE AUDIT COMMITTEE AND THE BOARD OF MANAGEMENT**THE BOARD OF DIRECTORS**

The members of the Board of Directors during the period and at the date of this report are:

Mr. Nguyen Dong Hung	Chairman
Mr. Nguyen Ngoc Huy	Member
Mr. Do Tu Cuong	Member
Mrs. Tran Thuy Linh	Member

THE AUDIT COMMITTEE

The members of the Audit Committee during the period and at the date of this report are:

Mr. Do Tu Cuong	Chairman
Ms. Tran Thi Thuy Linh	Member

THE BOARD OF MANAGEMENT

The member of the Board of Management during the period and at the date of this report is:

Mrs. Vu Thi Phuong	General Director
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AUDITORS

The accompanying interim financial statements for the 06-month accounting period ended 30 June 2026 have been reviewed by RSM Vietnam Auditing & Consulting Company Limited, a member of RSM International.

THE BOARD OF MANAGEMENT'S STATEMENT OF RESPONSIBILITY

The Board of Management of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the interim financial position of the Company and of its interim results of operation and interim cash flows for the period. In preparing those financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimise errors and frauds.

The Board of Management confirms that the Company has complied with the above requirements in preparing the interim financial statements.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Accounting Standards, Corporate Accounting System issued under Circular 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance and legal regulations relating to preparation and presentation of the interim financial statements. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF THE BOARD OF MANAGEMENT (CONT'D)**STATEMENT OF THE INTERIM FINANCIAL STATEMENTS**

The Board of Management hereby states that, there is no event that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the interim financial position of the Company as at 30 June 2026 and of the interim results of its operation and cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprise issued under Circular 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, and relevant legal regulations relating to the preparation and presentation of interim financial statements.

For and on behalf of the Board of Management,



Vu Thi Phuong
General Director
14 August 2026

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No.: 170/2026/RSMHN.A-BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS*Re.: Interim financial statements for the 06-month period ended 30 June 2026
of Sametel Corporation***To: Investor, The Boards of Directors and Management
of Sametel Corporation****Report on review of interim financial statements**

We have reviewed the accompanying interim financial statements of Sametel Corporation (hereinafter referred to as "the Company") prepared on 14 August 2026, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of profit or loss and the interim cash flow statement for the 06-month accounting period ended 30 June 2026 and the notes to the interim financial statements as set out on pages 06 to 41. The accompanying interim financial statements are not intended to present the interim financial position, interim results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

The Board of Management' responsibility

The Board of Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, and legal regulations relating to the preparation and presentation of interim financial statements, and for such internal control as the Board of Management determines necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Auditing about review contract No. 2410 – Review of interim financial information by the entity's independent auditor.

A review of the interim financial information includes conducting interviews, primarily to those responsible for financial and accounting matters, performing analytical and other related review procedures. A review is substantially narrower in scope than an audit conducted in accordance with the Vietnamese Standards on Auditing and therefore does not allow us to achieve assurance that we would become aware of all material matters may be discovered during the audit. Accordingly, we do not express an audit opinion.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (CONT'D)

Auditors' conclusion

Based on our review, there is no issue that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the Company's interim financial position as at 30 June 2026, the interim results of its operations and interim cash flows for the 06-month accounting period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprise issued under Circular 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, and relevant legal regulations relating to the preparation and presentation of interim financial statements.



Hoang Thi Vinh

Audit Director

Audit Practice Registration Certificate

No. 1678-2023-026-1

For and on behalf of

RSM Vietnam Auditing & Consulting Company Limited

Member of RSM International

Hanoi, 14 August 2026



INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Expressed in VND

ASSETS	Codes	Notes	As at 30 June 2026	As at 01 January 2026 (Restated)
1	2	3	4	5
A. CURRENT ASSETS	100		73,547,142,555	83,596,037,605
I. Cash and cash equivalents	110	5.1	5,460,872,085	13,368,063,339
1. Cash	111		5,460,872,085	13,368,063,339
II. Short-term financial investments	120		51,583,120,000	43,107,592,781
1. Short-term trading securities	121	5.2	54,592,680,000	42,688,750,000
2. Allowance for devaluation of trading securities	122	5.2	(3,009,560,000)	(50,000,000)
3. Held-to-maturity investments	123		-	468,842,781
III. Short-term receivables	130		15,731,386,275	20,031,463,351
1. Short-term trade receivables	131	5.3	26,100,009,849	24,996,884,612
2. Short-term advances to suppliers	132		289,576,535	431,425,260
3. Other short-term receivables	135	5.4	1,262,753,262	3,575,434,419
4. Allowance for the short-term doubtful debts	136	5.5	(11,920,953,371)	(8,972,280,940)
IV. Inventories	140		-	-
V. Short-term biological assets	150		-	-
VI. Other short-term assets	160		771,764,195	7,088,918,134
1. Short-term prepayments	161	5.6	189,264,480	184,307,431
2. Deductible VAT	162	5.15	582,499,715	904,610,703
3. Taxes and other receivables from the State budget	163	5.15	-	6,000,000,000
B. NON-CURRENT ASSETS	200		67,258,869,403	72,046,881,411
I. Long-term receivables	210		121,134,640	116,134,640
1. Other long-term receivables	215	5.4	121,134,640	116,134,640
II. Fixed assets	220		30,484,151,454	32,164,125,238
1. Tangible fixed assets	221	5.7	30,136,151,454	31,816,125,238
Cost	222		40,851,178,247	48,273,657,626
Accumulated depreciation	223		(10,715,026,793)	(16,457,532,388)
2. Intangible fixed assets	227	5.8	348,000,000	348,000,000
Cost	228		1,144,108,100	1,144,108,100
Accumulated amortisation	229		(796,108,100)	(796,108,100)
III. Investment properties	240		-	-
IV. Long-term assets in progress	250		29,800,000,000	29,800,000,000
1. Construction in progress	252	5.9	29,800,000,000	29,800,000,000
V. Long-term financial investments	260		6,750,000,000	6,750,000,000
1. Investments in other entities	263	5.10	6,750,000,000	6,750,000,000
VI. Other long-term assets	270		103,583,309	3,216,621,533
1. Long-term prepayments	271	5.6	103,583,309	3,216,621,533
TOTAL ASSETS	280		140,806,011,958	155,642,919,016

SAMETEL CORPORATION

9th Floor, Thien Nien Ky Tower,
No. 4 Quang Trung Street, Ha Dong Ward, Hanoi, Vietnam

INTERIM FINANCIAL STATEMENTS

For the 06-month accounting period
ended 30 June 2026

INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

Expressed in VND

EQUITY AND LIABILITIES	Codes	Notes	As at 30 June 2026	As at 01 January 2026 (Restated)
1	2	3	4	5
A. LIABILITIES	300		45,638,765,008	97,396,445,998
I. Current liabilities	310		43,759,243,997	94,254,403,979
1. Short-term trade payables	311	5.11	25,244,976,995	25,255,218,626
2. Short-term advances from customers	312	5.12	80,872,889	52,252,083,914
3. Dividends and profit distributions payable	313	5.13	176,044,500	176,044,500
4. Short-term taxes and amounts payable to the State budget	314	5.15	2,630,603,187	265,661,352
5. Payables to employees	315		222,634,115	155,535,095
6. Short-term accruals	316		6,274,994	12,004,844
7. Other current payables	320	5.14	2,249,142,629	2,531,455,284
8. Short-term borrowings and finance lease liabilities	321	5.16	11,374,226,802	11,830,032,478
9. Bonus and welfare fund	323		1,774,467,886	1,776,367,886
II. Long-term liabilities	330		1,879,521,011	3,142,042,019
1. Long-term borrowings and finance lease liabilities	339	5.16	1,879,521,011	3,142,042,019
B. OWNERS' EQUITY	400	5.17	95,167,246,950	58,246,473,018
I. Capital and reserves	410		95,167,246,950	58,246,473,018
1. Paid-in capital	411		65,607,390,000	65,607,390,000
- Ordinary shares with voting rights	411a		65,607,390,000	65,607,390,000
2. Retained earnings/Accumulated (losses)	420		29,559,856,950	(7,360,916,982)
- Accumulated (losses) of previous periods	420a		(7,360,916,982)	(1,288,915,057)
- Retained earnings/(loss) of current period	420b		36,920,773,932	(6,072,001,925)
TOTAL EQUITY AND LIABILITIES	440		140,806,011,958	155,642,919,016



Vu Thi Phuong
General Director
14 August 2026

Phuong
Nguyen Tuyet Phuong
Accountant

Phuong
Nguyen Tuyet Phuong
Preparer

INTERIM STATEMENT OF PROFIT OR LOSS
For the 06-month accounting period ended 30 June 2026

Expressed in VND

DESCRIPTION	Codes	Notes	For the 06-month period ended 30 June 2026	For the 06-month period ended 30 June 2025
1	2	3	4	5
1. Revenues from sales of goods and services rendered	01	6.1	3,903,997,489	14,331,398,313
2. Sale deductions	02		-	-
3. Net revenues from sales of goods and services rendered	10		3,903,997,489	14,331,398,313
4. Cost of sales	11	6.2	1,125,862,675	20,150,757,989
5. Gross profit/(loss)	20		2,778,134,814	(5,819,359,676)
6. Profit/(Loss) on the sale and disposal of investment property	21		-	-
7. Financial incomes	21	6.3	4,604,038,839	245,185,979
8. Financial expenses	22	6.4	6,799,503,554	1,121,384,542
- Of which: Interest expense	23		1,711,754,765	1,092,728,208
9. Selling and distribution expenses	25	6.5	949,953,330	854,501,514
10. General and administrative expenses	26	6.6	4,465,252,329	2,448,882,449
11. Net operating (loss)	30		(4,832,535,560)	(9,998,942,202)
12. Other incomes	31	6.7	55,490,072,231	815,329,131
13. Other expenses	32	6.8	183,310,192	729,283,102
14. Other profit	40		55,306,762,039	86,046,029
15. Profit/(loss) before tax	50		50,474,226,479	(9,912,896,173)
16. Current corporate income tax expenses	51	6.9	13,553,452,547	777,935,410
17. Deferred corporate income tax expenses	52		-	-
18. Profit/(loss) after tax	60		36,920,773,932	(10,690,831,583)
19. Basic earning/(loss) per share	70	5.17.4	5,628	(1,955)
20. Diluted earning/(loss) per share	71	5.17.4	5,628	(1,955)



Vu Thi Phuong
General Director
14 August 2026

Nguyen Tuyet Phuong
Accountant

Nguyen Tuyet Phuong
Preparer

INTERIM STATEMENT OF CASH FLOWS

For the 06-month accounting period ended 30 June 2026

Expressed in VND

DESCRIPTION	Codes	Notes	For the 06-month period ended 30 June 2026	For the 06-month period ended 30 June 2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit/(loss) before tax	01	6.9	50,474,226,479	(9,912,896,173)
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02	6.10	945,761,168	1,696,375,223
- Allowances and provisions	03		5,908,232,431	9,695,629,192
- (Gains) from investing activities and financing activities	05		(55,976,524,352)	(728,661,756)
- Interest expenses	06	6.4	1,711,754,765	1,121,384,542
3. Profit from operating activities before changes in working capital	08		3,063,450,491	1,871,831,028
- Decrease in receivables	09		7,671,622,312	38,937,509,947
- Decrease in inventories	10		-	(12,154,534,309)
- (Decrease) in payables (excluding interest payable, CIT payable)	11		(4,643,555,297)	(1,117,655,609)
- Decrease in prepayments	12		79,826,071	159,719,486
- (Increase) in trading securities	13		(11,903,930,000)	-
- Interest paid	14		(1,717,484,615)	(1,133,117,835)
- Income tax paid	15	6.9	(11,214,348,979)	(978,965,446)
- Other payments for operating activities	17		(1,900,000)	(500,000)
Net cash (used in)/from operating activities	20		(18,666,320,017)	25,584,287,262
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition & construction of fixed assets & other long-term assets	21		-	(98,882,427)
2. Proceeds from sales, disposals of fixed assets & other long-term assets	22		11,375,262,721	865,000,000
3. Purchase of debt instruments of other entities	23		(16,000,000,000)	(15,400,000,000)
4. Proceeds from sales of debt instruments of other entities	24		16,468,842,781	400,000,000
5. Interest earned, dividends and profits received	27		633,349,945	4,114,198
Net cash from/(used in) investing activities	30		12,477,455,447	(14,229,768,229)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from short-term and long-term borrowings	33		139,105,985,800	25,666,954,031
2. Prepayments for borrowing principal settlement	34	5.16	(140,824,312,484)	(27,509,973,903)
3. Payments for finance lease settlement	35		-	(598,713,409)
Net cash (used in) financing activities	40		(1,718,326,684)	(2,441,733,281)
NET CASH FLOWS DURING THE PERIOD	50		(7,907,191,254)	8,912,785,752
Cash and cash equivalents at the beginning of the period	60	5.1	13,368,063,339	5,421,901,022
Cash and cash equivalents at the end of the period	70	5.1	5,460,872,085	14,334,686,774



Vu Thi Phuong
General Director
14 August 2026

Nguyễn Tuyết Phuong
Accountant

Nguyễn Tuyết Phuong
Preparer

NOTES TO THE INTERIM FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

1. GENERAL INFORMATION

1.1 Structure of ownership

Sametel Corporation (hereinafter referred to as "the Company"), formerly known as Sam Cuong Electrical Materials and Telecommunication Joint Stock Company, was established under Enterprise Registration Certificate No. 3600850734 dated 20 October 2006 issued by the Department of Planning and Investment of Dong Nai Province and other 16 amended certificates thereafter with the latest one dated 15 December 2025 to change head office address.

On 30 July 2010, the Company's shares were officially listed for trading on the Hanoi Stock Exchange. Stock code: SMT.

The charter capital as stipulated in the Enterprise Registration Certificate is VND 65,607,390,000, divided into 6,560,739 shares with a par value of VND 10,000 per share.

The Company's registered head office is located at 9th Floor, Thien Nien Ky Tower, No. 4 Quang Trung Street, Ha Dong Ward, Hanoi, Vietnam

1.2 Operating industry

Services.

1.3 Principal activities

The Company's principal activities in the period include:

- Production of renewable energy, clean energy, and energy generated from waste incineration; development of biotechnology.
- Office leasing.

1.4 Normal operating cycle

The Company's normal operating cycle is carried out for a period of 12 months.

1.5 The Company's structure

The Company's branches, representative offices and business location as at 30 June 2026 were as follows:

<u>Name</u>	<u>Tax Code</u>	<u>Address</u>
Representative Office – Sametel Corporation	3600850734-001	6th Floor, No. 31 Street No. 18, Thong Nhat Ward, Ho Chi Minh City
Ho Chi Minh City Branch – Sametel Corporation	3600850734-003	32 D5 Street, Thanh My Tay Ward, Ho Chi Minh City (The Company is currently carrying out procedures for the dissolution of its branch.)
Business Location No. 1 – Sametel Corporation	3600850734-005	Lot A3, D1 Street, Cau Tram Industrial Park, Cau Tram Hamlet, Rach Kien Commune, Tay Ninh Province
Business Location No. 2 – Sametel Corporation	3600850734-004	Factory + Office No. 3 and Factory No. 4 at An Thien Ly Co., Ltd., Bau Xeo Industrial Park, Trang Bom Commune, Dong Nai Province

1.6 The number of employees

The number of employees as at 30 June 2026 was 06 (as at 01 January 2026: 07).



NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

2. ACCOUNTING CONVENTION

2.1 Financial period

The Company's financial year begins on 01 January and ends on 31 December of the calendar year.

The Company's interim accounting period begins on 01 January and ends on 30 June of the calendar year.

2.2 Reporting and functional currency

The Company maintains its accounting records in VND

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

3.1 Accounting system

Effective from the 2026 financial year, the Company has adopted the Vietnamese Accounting System for Enterprise under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance guiding the corporate accounting system.

3.2 Compliance with Accounting Standards and Accounting System

The Company has complied with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprise issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, and relevant legal regulations on the preparation and presentation of these interim Financial Statements.

3.3 Basis for preparation of the interim financial statements

The accompanying interim financial statements are presented in Vietnamese Dong (VND), on the historical cost basis and in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance, and relevant legal regulations relating to the preparation and presentation of interim financial statements.

These interim financial statements do not include all the disclosures required for annual financial statements. In preparing these interim financial statements, the Company has focused on presenting significant transactions and events occurring during the reporting period.

The accompanying interim financial statements are not intended to present the financial position, business performance and cash flows in accordance with generally accepted accounting principles and practices in countries other than the Socialist Republic of Vietnam.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the principal accounting policies adopted by the Company in preparing the interim financial statements:

4.1 Accounting estimates

The preparation of interim financial statements in compliance with Vietnamese Accounting Standards requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and the disclosure of contingent liabilities and assets at the date of the interim financial statements as well as the reported amounts of revenues and expenses during the accounting period. Actual business performance may differ from these estimates and assumptions.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.2 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in bank, cash in transit and cash equivalents of the Company. Cash equivalents are short-term investments with an original maturity of no more than three months from the date of investment, which are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value at the end of the accounting period.

Cash equivalents are determined in accordance with Vietnamese Accounting Standard No. 24 – Cash Flow Statements. Cash and cash equivalents that are restricted from use by the Company are not presented under this caption but are presented under Other current assets or Other non-current assets.

4.3 Receivables

Trade receivables are presented at the carrying amount of trade receivables and other receivables, net of provision for doubtful debts.

At the end of the accounting period, provision for doubtful debts is made when there is evidence that the Company is unlikely or unable to recover receivables that are overdue for payment, and receivables that are not yet due but where the debtor is in bankruptcy, undergoing dissolution procedures, missing, absconding or facing similar difficulties.

The difference between the provision for doubtful debts required to be made for the current period and the unused provision made from the previous period is recognised as an increase or decrease in administrative expenses in the interim statement of profit or loss.

4.4 Prepaid expenses

Prepaid expenses include short-term prepaid expenses and long-term prepaid expenses. These expenses are allocated to production and operating costs over the periods during which economic benefits are expected to be generated.

The following items are recorded as prepaid expenses to be gradually allocated to the business performance:

- Prepaid tools and equipment pending allocation;
- Prepaid land and premises rental expenses relating to multiple accounting periods;
- Maintenance and repair expenses for fixed assets related to business activities and incurred over multiple accounting periods.

4.5 Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Company.

Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life of the assets, specifically as follows:

	Estimated useful lives (year)
Buildings and structures	05 – 15
Machinery and equipment	02 – 12
Motor vehicles	06 – 14
Office equipment	03 – 08

The gain or loss arising from disposal of tangible fixed assets is difference between proceeds from disposal and its net book value and is recorded in the interim statement of profit or loss.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.6 Intangible fixed assets and amortisation

Intangible fixed assets are measured at cost less accumulated amortisation.

The cost of an intangible asset comprises the total amount of expense incurred by the Company to acquire an asset at the time the asset is put into operation for its intended use.

Accounting principles for intangible assets are as follows:

Land use rights

Land use rights are stated at their costs less accumulated amortization, which is value of land use right of the company's land area. The land use right is amortised on the straight-line method over the period of the right to use the land. Land use rights with indefinite term are not subject to amortisation.

Computer software

Computer software is not an indispensable component of hardware and is recognised as an intangible fixed asset and amortised over its useful life.

4.7 Construction in Progress

Assets under construction for production, rental, administrative purposes or any other purposes are recognised at cost. Such costs include expenditures necessary to bring the assets to the condition required for their intended use in accordance with the Company's accounting policies. Depreciation of these assets is applied in the same manner as for other assets, commencing when the assets are ready for use.

4.8 Financial investments

Trading securities

Trading securities include shares acquired by the Company for resale to earn profits.

Trading securities are initially recognised at the fair value of the payments at the time of the transaction. Costs of purchasing trading securities (if any) such as brokerage fees, transaction fees, information provision fees, taxes, bank charges, etc. are recognised immediately as financial expenses for the period

Equity investments in other entities

An investment is classified as other investments including investments in equity instruments where the Company does not have control, joint control or significant influence.

The cost of other investments is reflected at historical cost, including the purchase plus costs directly related to the investment.

Methods for making provision for impairment of financial investments

For securities investments

At the end of the accounting period, for trading securities which are listed securities or securities whose fair value can be measured reliably, the provisioning is made based on the market value of the securities. For trading securities whose fair value cannot be determined at the end of the accounting period, the provisioning is made based on the loss of the investee.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.8 Financial investments (cont'd)

For investments in other entities

At the end of the accounting period, the basis for calculating the provision is the financial statements of the investee. The provision is recognised based on the investee's losses, with the provision amount determined in accordance with the requirements of Circular No. 48/2019/TT-BTC dated 8 August 2019 issued by the Ministry of Finance, but not exceeding the actual investment amount recorded in the accounting books.

4.9 Liabilities

The classification of liabilities as trade payables and other payables is made based on the following principles:

- Trade payables are liabilities of a commercial nature arising from transactions for the purchase of goods, services and assets from suppliers. Trade payables also include payables between the parent company and its subsidiaries, joint ventures and associates, and payables arising from imports through entrusted import agents.
- Other payables include payables of a non-commercial nature, not related to the purchase and sale of goods or provision of services (social insurance, health insurance, etc.).

Liabilities must be tracked in detail by each entity, payment term, type of original currency payable, and other factors according to the enterprise's management requirements.

Liabilities must not be recognised at a value lower than the obligations to be settled. When there is evidence showing that a loss is highly likely to occur, the enterprise must immediately recognise a payable in accordance with the conservatism principle.

4.10 Owners' equity

Owner's contributed capital

The owner's contributed capital is always recognised at the actual contributed amount, and strictly not recognised at the committed contribution amount or the charter capital recorded in the Enterprise Registration Certificate.

Dividends and profit distribution payable

Dividends and profit distribution payable are recognised at the time the enterprise has no right to reject the obligation to pay dividends and profits to shareholders and capital contributors in accordance with applicable laws and regulations or the enterprise's Charter.

4.11 Revenue, other incomes

Revenue from provision of services

The Company only recognises revenue from provision of services when the following conditions are met: The revenue can be measured reliably; The Company has obtained or will obtain economic benefits; The completed portion of the work can be determined reliably; and the incurred costs can be measured reliably. If the service provision transaction involves multiple accounting periods, the revenue is recognised in the period based on the results of the completed portion of the work at the date of preparing the interim statement of financial position for that period.

Financial income

Interest on deposits is recognised on an accrual basis, determined based on the deposit account balances and the applicable interest rates

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.11 Revenue, other incomes (cont'd)

Disposal and Sale of Fixed Assets

Income from the liquidation or sale of fixed assets is the difference by which the proceeds from such liquidation or sale exceed the remaining value of the fixed assets and liquidation costs. In cases where the proceeds are less than the remaining value and liquidation costs, the difference is recorded as other expenses.

4.12 Cost of sales

Cost of sales provided represents costs of services which are sold in the period in accordance with the matching principle.

4.13 Financial expenses

Finance expenses reflect expenses incurred during the period, primarily comprising borrowing costs, transaction costs on the sale of securities, and provision for diminution in value of trading securities.

4.14 Selling and distribution and general and administrative expenses

Selling expenses reflect actual expenses incurred in the process of selling products and goods and providing services, including salaries and wages of sales department employees (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance of sales employees; office supplies, depreciation of fixed assets used for sales activities, product warranty expenses and other expenses, etc.

General and administrative expenses reflect the general management expenses of the Company, including salaries and wages of employees in the Company's management department (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance of management employees; office supplies, tools and equipment, depreciation of fixed assets used for management purposes; business license tax; provision for doubtful debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); and other cash expenses (entertainment expenses,...). Expenses that are not deductible for corporate income tax ("CIT") purposes in accordance with applicable regulations, but are supported by adequate invoices and supporting documents and have been properly recorded in accordance with the applicable accounting regime, are not deducted from accounting expenses but are only adjusted to increase the amount of CIT payable.

4.15 Basic earnings per share

Basic earnings per share is determined by the profit/(loss) allocated to ordinary shareholders minus (-) the Amount appropriated to bonus and welfare funds, then divided by the Weighted average number of ordinary shares outstanding during the period. The number of outstanding shares excludes treasury shares.

4.16 Diluted earnings per share

Diluted earnings per share is determined by the profit/(loss) allocated to ordinary shareholders minus (-) the Amount appropriated to bonus and welfare funds, then divided by the Weighted average number of ordinary shares outstanding during the period plus (+) the Number of ordinary shares expected to be additionally issued.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.17 Taxation

Current corporate income tax expense

Current CIT tax expense is the CIT payable calculated on the taxable income for the period and the current CIT rate. During the period, the Company has the obligation to pay CIT ("CIT") at the rate of 20% on taxable income from other business activities not eligible for tax incentives.

The Company's tax reports are subject to examination by the tax authority. Because the application of tax laws and regulations to many types of transactions is susceptible to varying interpretations, the amounts of tax presented in the interim financial statements may be subject to change upon final decision of the tax authority.

Tax incentives, reduction and exemption

The Company is entitled to sector-based tax incentives in accordance with Decree No. 218/2013/NĐ-CP and Circular No. 78/2014/TT-BTC dated 18 June 2014 for new investment projects in the field of renewable energy and clean energy production.

Accordingly, the Company is entitled to a preferential corporate income tax rate of 10% for a period of 15 years applicable to income derived from the above-mentioned incentivized activities. In 2026, the Company is in the sixth year of enjoying the preferential corporate income tax rate of 10%.

Value added tax

The goods sold by the Company are subject to value added tax at the following rates:

- | | |
|---|--------------------|
| ▪ Sale of electricity and disposal of assets. | 8% – 10% |
| ▪ Office leasing services | 10% |
| ▪ Interest income from loans | Not subject to tax |

According to Decree No. 180/2024/NĐ-CP dated 31 December 2024 and Decree No. 174/2025/NĐ-CP dated 30 June 2025, the Company is eligible to apply a VAT rate of 8% for goods as stipulated from 01 January 2025 to the end of 31 December 2026.

Other taxes, fees and charges

Other taxes, fees and charges are declared and paid by the Company in accordance with prevailing tax laws in Vietnam.

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	As at 30 June 2026 VND	As at 01 January 2026 VND
Demand deposits at bank	5,460,872,085	13,368,063,339
- Vietnam JSC Bank for Industry and Trade	3,954,887,353	12,745,509,114
- Tien Phong Joint Stock Commercial Bank	1,097,140,046	428,285,447
- Other banks	408,844,686	194,268,778
Total	5,460,872,085	13,368,063,339

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.2 Trading securities

	As at 30 June 2026			As at 01 January 2026		
	Cost (ii)	Fair value (i)	Allowance	Cost (ii)	Fair value (i)	Allowance
		VND			VND	
Investment in shares						
MWG shares	28,395,240,000	27,335,000,000	(1,640,240,000)	8,270,000,000	8,850,000,000	-
VPB shares	24,508,830,000	23,206,500,000	(1,302,330,000)	-	-	-
FPT shares	1,688,610,000	1,621,620,000	(66,990,000)	-	-	-
SHB shares	-	-	-	26,618,750,000	26,568,750,000	(50,000,000)
VIC shares	-	-	-	7,800,000,000	8,480,000,000	-
Total	54,592,680,000	52,163,120,000	(3,009,560,000)	42,688,750,000	43,898,750,000	(50,000,000)

(i) The fair value of trading securities, being shares, is determined based on the closing price on the stock exchange as at 30 June 2026. As at 30 June 2026, the number of trading securities held, comprising MWG, VPB and FPT shares, was 350,000 shares, 859,500 shares and 23,100 shares, respectively.

(ii) As at 30 June 2026, part of the aforementioned shares were pledged as collateral for margin loans at KB Securities Vietnam Joint Stock Company and Kafi Securities Joint Stock Company (details are disclosed in Note 5.16 – "Borrowings and finance lease liabilities").

Pursuant to Resolution No. 2004/2026/NQ-ĐHĐCĐ dated 20 April 2026 of the General Meeting of Shareholders, the General Meeting of Shareholders approved the continuation of securities investments. The Company is permitted to make securities investments with a total investment value not exceeding 70% of the Company's total assets as presented in the latest financial statements.



SAMETEL CORPORATION**INTERIM FINANCIAL STATEMENTS**

9th Floor, Thien Nien Ky Tower, No. 4 Quang Trung Street, Ha Dong Ward, Hanoi, Vietnam

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)*These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements***5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)****5.3 Short-term trade receivables**

	As at 30 June 2026		As at 01 January 2026	
	VND		VND	
	Carrying amount	Allowance	Carrying amount	Allowance
Related party				
FAFA Vietnam Company Limited	13,050,142,816	(6,525,071,408)	13,429,323,588	(3,915,042,845)
DH Power Company Limited	13,050,142,816	(6,525,071,408)	13,050,142,816	(3,915,042,845)
	-	-	379,180,772	-
Third party				
Hoang Minh Industrial Electrical Company Limited	13,049,867,033	(4,556,601,937)	11,567,561,024	(4,116,655,625)
Mr. Ha Sy Tinh	4,861,294,431	(2,430,647,217)	4,861,294,431	(1,458,388,330)
Vector Vietnam Engineering Company Limited (i)	2,706,133,278	-	2,706,133,278	-
Vietnam Project Construction Joint Stock Company	2,050,000,000	-	1,863,636,364	(559,090,909)
DH Power Company Limited	1,507,472,920	(1,507,472,920)	1,507,472,920	(1,507,472,920)
Others	379,180,772	-	-	-
	1,545,785,632	(618,481,800)	629,024,031	(591,703,466)
Total	26,100,009,849	(11,081,673,345)	24,996,884,612	(8,031,698,470)

(i) As at the date of these financial statements, the Company had fully recovered the receivable from Vector Vietnam Engineering Company Limited.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.4 Other receivables

	As at 30 June 2026		As at 01 January 2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND		VND	
Short-term				
<i>Related party</i>				
Advances to Mrs. Vu Thi Phuong	40,000,000	-	-	-
	40,000,000	-	-	-
Third party				
Advances	1,222,753,262	(546,938,194)	3,575,434,419	(648,240,638)
- Nguyen Thi Thanh Hien (i)	409,923,281	-	10,943,760	-
- Other employees	409,923,281	-	7,000,000	-
Short-term deposits	19,369,513	-	3,943,760	-
Receivables from sale of securities	-	-	55,545,647	-
Accrued interest receivable on lending	246,522,274	-	2,467,288,779	-
Others	546,938,194	(546,938,194)	393,415,595	-
			648,240,638	(648,240,638)
Total	1,262,753,262	(546,938,194)	3,575,434,419	(648,240,638)
Long-term				
<i>Third party</i>				
Long-term deposits	121,134,640	(13,883,932)	116,134,640	(13,883,932)
	121,134,640	(13,883,932)	116,134,640	(13,883,932)
Total	121,134,640	(13,883,932)	116,134,640	(13,883,932)

(i) This represents an advance payment for activities supporting the transfer of land use rights for the Company's Go Vap building, with a repayment period of 30 days from the date of the advance. As of the date of these financial statements, the Company has recovered the aforementioned advance.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.5 Allowance for the short-term doubtful debts

	As at 30 June 2026			As at 01 January 2026		
	VND			VND		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
Trade receivables	22,097,934,198	11,016,260,854	(11,081,673,345)	21,911,570,562	13,879,872,092	(8,031,698,470)
FAFA Vietnam Company Limited						
- Related party	13,050,142,816	6,525,071,408	(6,525,071,408)	13,050,142,816	9,135,099,971	(3,915,042,845)
Hoang Minh Industrial Electrical Company Limited	4,861,294,431	2,430,647,215	(2,430,647,217)	4,861,294,431	3,402,906,101	(1,458,388,330)
Vietnam Project Construction Joint Stock Company	1,507,472,920	-	(1,507,472,920)	1,507,472,920	-	(1,507,472,920)
Vector Vietnam Engineering Company Limited (i)	2,050,000,000	2,050,000,000	-	1,863,636,364	1,304,545,455	(559,090,909)
Others	629,024,031	10,542,231	(618,481,800)	629,024,031	37,320,565	(591,703,466)
Other receivables	560,822,126	-	(560,822,126)	662,124,570	-	(662,124,570)
Short-term deposit	13,883,932	-	(13,883,932)	13,883,932	-	(13,883,932)
Others	546,938,194	-	(546,938,194)	648,240,638	-	(648,240,638)
Advances to suppliers	278,457,900	-	(278,457,900)	278,457,900	-	(278,457,900)
Others	278,457,900	-	(278,457,900)	278,457,900	-	(278,457,900)
Total	22,937,214,224	11,016,260,854	(11,920,953,371)	22,852,153,032	13,879,872,092	(8,972,280,940)

(i) As of the date of these financial statements, the Company has collected the entire outstanding receivable from the customer, Vector Vietnam Engineering Company Limited.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.6 Prepayment

	As at 30 June 2026 VND	As at 01 January 2026 VND
Short-term		
Tools and supplies	12,968,978	-
Factory roof rental expense	156,136,843	130,369,192
Maintenance and repair expenses	6,763,336	-
Other short-term prepayments	13,395,323	53,938,239
Total	189,264,480	184,307,431
Long-term		
Tools and supplies	6,499,380	
Land rental (i)	-	3,028,255,104
Maintenance and repair expenses	59,846,862	86,040,586
Other long-term prepayments	37,237,067	102,325,843
Total	103,583,309	3,216,621,533

(i) The carrying amount of the land rental costs at Long Thanh Industrial Park, Dong Nai, relating to the Contract for the transfer of assets attached to land and the transfer of land lease rights with Zhuoyingshe Vietnam Company Limited. For further details, please refer to Note 6.7 "Other income".

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INTERIM FINANCIAL STATEMENTS

For the 06-month accounting period ended 30 June 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)*These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements***5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)****5.7 Tangible fixed assets**

Description	Buildings & structures VND	Plant & machinery VND	Motor vehicles VND	Office equipment VND	Total VND
COST					
As at 01 January 2026	12,444,637,206	34,446,837,693	1,304,832,727	77,350,000	48,273,657,626
Disposals	-	(7,320,554,837)	(129,000,000)	-	(7,449,554,837)
Others	27,075,458	-	-	-	27,075,458
As at 30 June 2026	12,471,712,664	27,126,282,856	1,175,832,727	77,350,000	40,851,178,247
ACCUMULATED DEPRECIATION					
As at 01 January 2026	443,594,318	15,079,558,348	857,029,722	77,350,000	16,457,532,388
Depreciation	240,000,000	631,127,336	74,633,832	-	945,761,168
Reclassification	55,840,773	(55,840,773)	-	-	-
Disposals	-	(6,588,877,669)	(129,000,000)	-	(6,717,877,669)
Other decreases	29,610,906	-	-	-	29,610,906
As at 30 June 2026	769,045,997	9,065,967,242	802,663,554	77,350,000	10,715,026,793
NET BOOK VALUE					
As at 01 January 2026	12,001,042,888	19,367,279,345	447,803,005	-	31,816,125,238
As at 30 June 2026	11,702,666,667	18,060,315,614	373,169,173	-	30,136,151,454

As at 30 June 2026, the original cost of fully depreciated tangible fixed assets that are still in use amounted to VND 549,062,664 (as at 1 January 2026: VND 5,742,528,069).

The Company has pledged tangible fixed assets with a carrying amount of VND 18,060,315,617 as at 30 June 2026 as collateral for the Company's bank loans (as at 1 January 2026: VND 18,683,127,185).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.7 Tangible fixed assets (Cont'd)

Details of the tangible fixed assets as at 30 June 2026 are as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND
Building & structure	12,471,712,664	769,045,997	11,702,666,667
- Real estate at 31–33 Street No. 18, Ward 8, Go Vap District, HCM City (i)	12,000,000,000	297,333,333	11,702,666,667
- Other buildings	471,712,664	471,712,664	-
Plant & machinery	27,126,282,856	9,065,967,242	18,060,315,614
- Solar power system at An Thien Ly Co., Ltd. (2004DNI6) – 1,135.7 kWp	13,628,329,785	4,648,911,395	8,979,418,390
- Solar power system at Trung Thanh Company – 1,127.5 kWp	13,497,953,071	4,417,055,847	9,080,897,224
Motor vehicles	1,175,832,727	802,663,554	373,169,173
- 7-seater passenger car (Ford Everest)	1,175,832,727	802,663,554	373,169,173
Office equipment	77,350,000	77,350,000	-
- IBM X3500 M3 Server	77,350,000	77,350,000	-
As at 30 June 2026	40,851,178,247	10,715,026,793	30,136,151,454

(i) This represents the value of the building located at No. 31–33 Street No. 18, Ward 8 (now Tây Hội Ward), Go Vap District, Ho Chi Minh City, which was leased out by the Company during the period. For details, please refer to Note 5.9 "Construction in progress".

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.8 Intangible fixed assets

Description	Land use rights (i) VND	Computer software VND	Others VND	Total VND
COST				
As at 01 January 2026	348,000,000	711,158,600	84,949,500	1,144,108,100
As at 30 June 2026	348,000,000	711,158,600	84,949,500	1,144,108,100
ACCUMULATED AMORTISATION				
As at 01 January 2026	-	711,158,600	84,949,500	796,108,100
As at 30 June 2026	-	711,158,600	84,949,500	796,108,100
NET BOOK VALUE				
As at 01 January 2026	348,000,000	-	-	348,000,000
As at 30 June 2026	348,000,000	-	-	348,000,000

As at 30 June 2026, the cost of intangible fixed assets that had been fully amortised but were still in use amounted to VND 796,108,100 (as at 1 January 2026: VND 796,108,100).

(i) This represents the value of land use rights under Transfer Agreement No. 0111/CN-SAMETEL dated 14 November 2007 and Agreement No. 0211/CN-SAMETEL dated 26 November 2007. As at 30 June 2026, the Company had not yet obtained the Certificate of Land Use Rights for the Long Thanh collective housing, with a cost of VND 348,000,000.

Details of the Company's intangible fixed assets as at 30 June 2026 are as follows:

	Cost VND	Accumulated depreciation VND	Net book value VND
Land use rights:	348,000,000	-	348,000,000
- Land use rights of Long Thanh collective housing	348,000,000	-	348,000,000
Computer software:	711,158,600	711,158,600	-
- Solidword standard 2019 software	293,580,000	293,580,000	-
- Solidword Standard 2021 software	180,863,000	180,863,000	-
- Solidword Premium 2019 software	146,790,000	146,790,000	-
- Other software	89,925,600	89,925,600	-
Other intangible fixed assets:	84,949,500	84,949,500	-
- ISO 9001:2008 Quality Management System	84,949,500	84,949,500	-
As at 30 June 2026	1,144,108,100	796,108,100	348,000,000

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)*These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements***5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)****5.9 Construction in Progress**

	As at 30 June 2026		As at 01 January 2026	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Fixed assets acquisitions	29,800,000,000	29,800,000,000	29,800,000,000	29,800,000,000
Land use right (i)	29,800,000,000	29,800,000,000	29,800,000,000	29,800,000,000
Total	29,800,000,000	29,800,000,000	29,800,000,000	29,800,000,000

(i) This represents the value of land use rights under the contract for the purchase of the building and the transfer of land use rights in Go Vap with DH Asset Co., Ltd. As of the date of these financial statements, the Company is still completing the necessary legal procedures to obtain the Land Use Rights Certificate. Under the agreement principle signed on 02 January 2026, between the Company and DH Asset Joint Stock Company, the Company is entitled to operate the building while the procedures for transferring ownership rights are being processed.



NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.10 Investment in other entities

	As at 30 June 2026			As at 01 January 2026		
	Cost	Fair value	Allowance	Cost	Fair value	Allowance
		VND			VND	
Investments in other entities						
Global Minds Fund I Investement JSC (i)	6,750,000,000	6,750,000,000	-	6,750,000,000	6,750,000,000	-
Total	6,750,000,000	6,750,000,000	-	6,750,000,000	6,750,000,000	-

The investment comprises 675,000 redeemable preference shares, representing 33.33% of the contributed capital in Global Minds Fund I Investment Joint Stock Company. These shares do not carry voting rights; therefore, the Company does not have the right to participate in decisions regarding the financial and operating policies of the investee. Accordingly, the investment is classified and recorded as an investment in another entity.

As at the reporting date, the Company has not determined the fair value of these investments for disclosure in the financial statements because there is no quoted market price for the investments, and the Vietnamese Accounting Standards and Vietnamese Accounting Regime for Enterprises currently provide no guidance or regulations on determining fair value using valuation techniques.

As at 30 June 2026, based on the unaudited financial statements of Global Minds Fund I Investment Joint Stock Company, the Board of Management assessed that it was not necessary to make a provision for impairment of investments in other entities in the Company's interim financial statements for the six-month period ended 30 June 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.11 Short-term trade payables

	As at 30 June 2026 VND	As at 01 January 2026 VND
Related party		20,000,000,000
DH Asset Company Limited (i)		20,000,000,000
Third parties	20,104,315,033	114,556,664
DH Asset Company Limited (i)	20,000,000,000	
Others	104,315,033	114,556,664
Third parties - Overdue unpaid balance	5,140,661,962	5,140,661,962
VKC Holdings Joint Stock Company	3,236,105,523	3,236,105,523
An Phu Electric Equipment Trading and Services Company Limited	1,105,934,701	1,105,934,701
Others	798,621,738	798,621,738
Total	25,244,976,995	25,255,218,626

(i) This represents the payable to DH Asset Company Limited arising from the House Purchase and Land Use Rights Transfer Agreement. Details are presented in Note 5.9 – "Construction in progress".

5.12 Short-term advances from customers

	As at 30 June 2026 VND	As at 01 January 2026 VND
Third parties	80,872,889	52,252,083,914
Zhuoyingshe Vietnam Company Limited	-	52,171,211,025
Others	80,872,889	80,872,889
Total	80,872,889	52,252,083,914

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.13 Dividends and profit payable

	As at 30 June 2026 VND	As at 01 January 2026 VND
Dividends and profit payable	176,044,500	176,044,500
Total	176,044,500	176,044,500

As at 30 June 2026, certain dividends for the year 2024 payable to shareholders holding unregistered shares remained unpaid as the shareholders had not contacted the Company.

5.14 Other current payables

	As at 30 June 2026 VND	As at 01 January 2026 (Restated) VND
Third parties	2,249,142,629	2,531,455,284
Trade union fees	32,613,600	31,927,600
Social, health and unemployment insurance	10,764,300	-
Adjustment of value-added tax payable (i)	2,175,949,475	2,175,949,475
Others	29,815,254	323,578,209
- Other overdue payables	29,815,254	131,117,698
- Others	-	192,460,511
Total	2,249,142,629	2,531,455,284

(i) This represents the difference between the VAT payable recorded in the accounting books and the amounts reported in the submitted VAT returns. The Company is currently working with the tax authorities to clarify the reasons for the difference and will make the necessary adjustments based on the outcome of the discussions in due course.

SAMETEL CORPORATION

9th Floor, Thien Nien Ky Tower, No. 4 Quang Trung Street, Ha Dong Ward, Hanoi, Vietnam

INTERIM FINANCIAL STATEMENTS
For the 06-month accounting period ended 30 June 2026**NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)***These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements***5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)****5.15 Taxes and amounts payable to and receivable from the State budget**

	As at 01 January 2026		During the period		As at 30 June 2026	
	VND		VND		VND	
	Balance		Increase	Refund/deducted	Balance	
Deductible VAT	904,610,703		213,900,812	536,011,800	582,499,715	
	Receivable	Payable	Paid/deducted	Payable	Receivable	Payable
Value added tax	6,000,000,000	-	536,011,800	6,536,011,800	-	-
Corporate income tax	-	-	11,214,348,979	13,553,452,547	-	2,339,103,568
Personal income tax	-	265,661,352	49,530,846	75,369,113	-	291,499,619
Total	6,000,000,000	265,661,352	11,799,891,625	20,164,833,460	-	2,630,603,187



NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)*These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements***5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)****5.16 Borrowings and finance lease liabilities**

	As at 01 January 2026 VND	Movements in the period VND		As at 30 June 2026 VND
		Increase	Decrease	
Short-term borrowings	9,304,990,462	139,105,985,800	139,561,791,476	8,849,184,786
<i>Third parties</i>	9,304,990,462	139,105,985,800	139,561,791,476	8,849,184,786
KB Securities Vietnam JSC (i)	-	12,482,993,453	5,851,872,000	6,631,121,453
Kafi Securities Corporation (ii)	5,614,856,500	126,622,992,347	130,019,785,514	2,218,063,333
Vietnam Joint Stock Commercial Bank for Industry and Trade - Nhon Trach Branch	3,690,133,962	-	3,690,133,962	-
Current portion of long-term borrowings	2,525,042,016	1,262,521,008	1,262,521,008	2,525,042,016
<i>Third parties</i>	2,525,042,016	1,262,521,008	1,262,521,008	2,525,042,016
Tien Phong Commercial Joint Stock Bank - Ho Chi Minh Branch (iii)	2,525,042,016	1,262,521,008	1,262,521,008	2,525,042,016
Total	11,830,032,478	140,368,506,808	140,824,312,484	11,374,226,802
Long-term borrowings	3,142,042,019	-	1,262,521,008	1,879,521,011
<i>Third parties</i>	3,142,042,019	-	1,262,521,008	1,879,521,011
Tien Phong Commercial Joint Stock Bank - Ho Chi Minh Branch (iii)	3,142,042,019	-	1,262,521,008	1,879,521,011
Total	3,142,042,019	-	1,262,521,008	1,879,521,011

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.16 Borrowings and finance lease liabilities (cont'd)

Details of the outstanding borrowings as at 30 June 2026 are as follows:

(i) Margin loans from KB Vietnam Securities Joint Stock Company and Kafi Securities Joint Stock Company, bearing interest rate of 12%, respectively, which are used by the Company to carry out securities investment and trading activities.

Lenders	Contract	Credit line (VND)	Interest rate (%/year)	Loan term	Purpose	Collateral
(ii) Tien Phong Commercial Joint Stock Bank - Ho Chi Minh Branch	47/2020/HDTĐ/N OH/02 dated 28 September 2020	9,000,000,000	Determined at each loan disbursement	84 months	Payment of investment expenses for the rooftop solar power project in Trang Bom District, Dong Nai Province	- All assets, property rights, and existing and future rights and interests arising from the investment, development, management and utilisation for the purpose of generating benefits, and sale of products at the project; - The right to claim receivables arising from the power purchase agreement between the Company and Dong Nai Power Company or its subsidiaries or branches.
	47/2020/HDTĐ/N OH/03 dated 11 May 2021	9,000,000,000	Determined at each loan disbursement	84 months	Payment of investment expenses for the rooftop solar power project in Can Duoc District, Long An Province	- The right to utilise and manage the project, including the rights to use, benefit from, and receive returns generated; - Revenue, income, and value added from the project or from associated rights; - The right to receive all payments related to the project: income, compensation, reimbursements, penalties, etc.; - Tangible and intangible assets associated with the project; - The right to claim (principal, interest, penalties, compensation) under Contract No. 20/ĐMT58502 dated 25 December 2020 with Southern Power Corporation – Can Duoc Power Company Limited, with a total payment value of VND 62.52 billion.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.17 Owners' equity (cont'd)

5.17.2 Details of owners' equity

Shareholders	Contributed capital			
	As at 30 June 2026		As at 01 January 2026	
	VND	%	VND	%
Mr. Nguyen Nang Hoa	11,668,400,000	17.78	2,936,400,000	4.47
Ms. Tran Thi Thuy Duong	9,313,200,000	14.20	9,313,200,000	14.20
Mr. Nguyen Dong Hung	3,214,800,000	4.90	3,214,800,000	4.90
Ms. Nguyen Thi Hai Yen	3,214,800,000	4.90	3,214,800,000	4.90
Mr. Nguyen Ngoc Huy	3,214,800,000	4.90	3,214,800,000	4.90
Ms. Tran Thuy Linh	3,214,800,000	4.90	3,214,800,000	4.90
Ms. Vu Thi Phuong	3,214,800,000	4.90	3,214,800,000	4.90
Others	28,551,790,000	43.52	37,283,790,000	56.83
Total	65,607,390,000	100	65,607,390,000	100

5.17.3 Shares information

	As at 30 June 2026 Shares	As at 01 January 2026 Shares
Number of issuable shares	6,560,739	6,560,739
Number of issued and paid shares	6,560,739	6,560,739
- Preference shares	-	-
- Ordinary shares	6,560,739	6,560,739
Number of treasury shares	-	-
- Preference shares	-	-
- Ordinary shares	-	-
Number of issuing shares	6,560,739	6,560,739
- Preference shares	-	-
- Ordinary shares	6,560,739	6,560,739
Face value of issuing shares (VND/share)	10,000	10,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

5. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONT'D)

5.17 Owners' equity (cont'd)

5.17.4 Basic/diluted earnings/(loss) per share

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Profit after tax	36,920,773,932	(10,690,831,583)
Distribution to bonus and welfare fund	-	-
Weighted average number of ordinary shares	6,560,739	5,467,432
Earnings/(loss) per share (EPS)	5,628	(1,955)

At present, the Company has determined that there are no potential ordinary shares that would have a dilutive effect; therefore, diluted earnings/(loss) per share are equal to basic earnings/(loss) per share.

5.17.5 Capital transactions

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Owner's investment capital		
Capital contributions at the beginning of the period	65,607,390,000	54,674,320,000
Increase in capital contributions during the period	-	-
Decrease in capital contributions during the period	-	-
Capital contributions at the end of the period	65,607,390,000	54,674,320,000
Dividends and profits distributed		

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

6. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF PROFIT OR LOSS

6.1 Revenues from sales of goods and rendered services

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Revenue from solar power supply	2,759,881,701	3,496,302,441
Revenue from office rental	1,144,115,788	-
Sales of merchandise	-	10,835,095,872
Total	3,903,997,489	14,331,398,313

6.2 Cost of sales

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Cost of solar power supply	885,862,675	946,508,015
Cost of office rental services	240,000,000	-
Cost of merchandise sold	-	10,438,683,181
Provision for the deduction of inventories	-	8,765,566,793
Total	1,125,862,675	20,150,757,989

6.3 Financial income

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Interest income	491,197,726	245,185,979
Gains from disposal of trading securities	4,098,806,070	-
Others	14,035,043	-
Total	4,604,038,839	245,185,979

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

6. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF PROFIT OR LOSS (CONT'D)

6.4 Financial expenses

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Loan interests	1,711,754,765	1,092,728,208
Loss from disposal of trading securities	1,768,420,000	-
Provision for devaluation of trading securities	2,959,560,000	-
Finance lease interest	-	28,656,334
Others	359,768,789	-
Total	6,799,503,554	1,121,384,542

6.5 Selling and distribution expenses

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Labour expenses	680,488,770	414,587,478
Tools and supplies	69,343,872	89,145,812
Depreciation and amortisation expenses	1,597,966	10,249,026
Outsourcing service expenses	67,742,184	176,600,751
Others	130,780,538	163,918,447
Total	949,953,330	854,501,514

6.6 General and administrative expenses

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Labour expenses	421,568,956	592,008,231
Tools and supplies	6,361,204	132,229,817
Depreciation and amortisation expenses	81,351,634	437,728,109
Provision for doubtful debts	2,948,672,431	829,399,613
Taxes and fees	-	7,000,000
Outsourcing service expenses	923,961,038	313,559,852
Others	83,337,066	136,956,827
Total	4,465,252,329	2,448,882,449

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

6. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF PROFIT OR LOSS (CONT'D)

6.7 Other income

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Disposal and sale of land lease rights and fixed assets (i)	55,490,067,728	483,475,777
Others	4,503	331,853,354
Total	55,490,072,231	815,329,131

(i) Details of the disposal of fixed assets during the period are as follows:

Transaction	Amount (VND)
1. Transfer of land lease rights	56,071,744,896
Income from the transfer of land lease rights at Long Thanh Industrial Park, Dong Nai Province (ii)	60,000,000,000
Cost of sales (carrying amount of prepaid land rental at the industrial park)	(3,028,255,104)
Brokerage fee for the transfer	(900,000,000)
2. Loss on disposal of other fixed assets	(581,677,168)
Total	55,490,067,728

(ii) On 14 January 2026, the Company terminated the land sublease agreement with Sonadezi Long Thanh Joint Stock Company, and Zhouyingshe Vietnam Company Limited (the transferee of the land lease rights and assets attached to the land) entered into a land sublease agreement with Sonadezi Long Thanh Joint Stock Company on the same date 14 January 2026.

6.8 Other expenses

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Civil judgment enforcement costs after offsetting against payables	148,630,148	-
Penalties	-	700,746,232
Others	34,680,044	28,536,870
Total	183,310,192	729,283,102

6.9 Current corporate income tax expenses

Current corporate income tax payable is determined based on taxable income for the current period. Taxable income differs from the income reported in the interim statement of income because taxable income excludes items of income that are taxable or expenses that are deductible for tax purposes in other periods, items of income that are non-taxable or expenses that are non-deductible for tax purposes, tax-exempt income and tax losses carried forward from prior periods. The Company's current corporate income tax payable is calculated using the tax rates enacted as at the end of the accounting period.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

6. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF PROFIT OR LOSS (CONT'D)

6.9 Current corporate income tax expenses (cont'd)

The following is a reconciliation between the Company's corporate income tax expense and profit/(loss) according to the interim statement of income:

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Accounting profit/(loss) before tax	50,474,226,479	(9,912,896,173)
Adjustments	4,451,595,943	2,651,631,312
Non-deductible expenses	32,144,596	28,508,090
Late payment penalties	250,221,877	700,746,232
Increase in provision for doubtful debts	2,948,672,431	829,399,613
Non-deductible interest expense this period (ii)	1,220,557,039	1,092,977,377
Taxable Income	54,925,822,422	(7,261,264,861)
Assessable income for the period	54,925,822,422	(7,261,264,861)
Assessable profit subject to preferential tax rate	(2,052,129,795)	1,939,308,459
Assessable profit subject to the standard tax rate	906,207,321	(9,200,573,320)
Assessable income from real estate transfer (i)	56,071,744,896	-
Preferential tax rate (%)	10%	10%
Standard tax rate (%)	20%	20%
Estimated current CIT for the period	11,214,348,979	-
Additional CIT assessment under Decision No. 502/QĐ-XPHC dated 05 March 2025	-	777,935,410
CIT on real estate transfer income (i)	2,339,103,568	-
Estimated current CIT expenses	13,553,452,547	777,935,410
CIT payable at the beginning of the period	-	77,567,525
Adjustment of previous period CIT payable balance	-	123,462,511
CIT paid during the period	(11,214,348,979)	(978,965,446)
CIT payable/(receivable) at the end of the period	2,339,103,568	-

(i) This represents corporate income tax on income from the transfer of real estate in respect of the transfer of land use rights and assets attached to land at Long Thanh Industrial Park, Dong Nai Province. Details are presented in Note 6.7 "Other income".

(ii) Temporarily non-deductible borrowing costs may be carried forward to subsequent periods, but for no more than five years from the period following the period in which the non-deductible borrowing costs arise, in accordance with Decree No. 132/2020/NĐ-CP dated 5 November 2020.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

6. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF PROFIT OR LOSS (CONT'D)

6.10 Cost by elements

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Labour expenses	1,102,057,726	1,035,147,931
Material expenses	-	10,438,683,181
Tools and supplies	75,705,076	501,796,690
Depreciation and amortisation cost	945,761,168	1,696,375,223
Allocated costs from sale and financial assets sublease	-	(625,586,520)
Taxes and fees	-	7,000,000
Outsourcing service expenses	1,254,754,329	504,883,767
Provision for the deduction of inventories	-	8,765,566,793
Provision for doubtful debts	2,948,672,431	829,399,613
Others	214,117,604	300,875,274
Total	6,541,068,334	23,454,141,952

7 OTHER INFORMATION

7.1 Transactions and balances with related parties

The parties are considered to be related together if one of them has the ability to control or exercises significant influence over another in making financial and operating decisions.

Accordingly, related parties of the Company are as follows:

Related parties	Relationship
FAFA Vietnam Company Limited	Related party of the Chairman of the Board of Directors Mr. Nguyen Dong Hung
DH Asset Company Limited (i)	Shareholder with 4.68% ownership
Mrs. Hoang Thi Bich Thao (i)	A shareholder holding 4.32%, who is the legal representative of DH Asset Co., Ltd
Mr. Nguyen Hoan Lam (i)	A shareholder holding 4.96%, who is the husband of Mrs. Hoang Thi Bich Thao
Mrs. Hoang Thi Thu Hien (i)	A shareholder holding 4.54%, who is the younger sister of Mrs. Hoang Thi Bich Thao
DH Power Company Limited (i)	Mrs. Hoang Thi Bich Thao is the legal representative of the Company
Major shareholder, Members of the Board of Directors and the Board of Management	

(i) During the period, certain individuals and entities transferred their shares in the Company, and the number of shares held by them as at 30 June 2026 was insignificant. Accordingly, the aforementioned individuals and entities were no longer related parties as at 30 June 2026. On 02 March 2026, Mr. Nguyen Hoan Lam transferred his entire capital contribution in the Company. Accordingly, from 02 March 2026, Mr. Nguyen Hoan Lam was no longer a related party of the Company.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

7. OTHER INFORMATION (CONT'D)

7.1 Transactions and balances with related parties (cont'd)

Transactions with related parties

During the period, the Company entered into the following transactions with related parties:

Loans

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Mr. Nguyen Hoan Lam		
- Loan	16,000,000,000	-
- Received principal	16,000,000,000	-
- Interest	486,209,945	
- Interest received	239,687,671	

Others

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
Ms. Vu Thi Phuong		
- Advances	41,080,000	1,025,000,000
- Advance clearance	1,080,000	407,229,000

Remuneration of the Boards of Directors and Management

	For the 06-month period ended 30 June 2026 VND	For the 06-month period ended 30 June 2025 VND
The Board of Management's remuneration	74,979,592	145,716,577
Mrs. Vu Thi Phuong - General Director	74,979,592	145,716,577
The Board of Directors' remuneration	-	-
The Audit Committee's remuneration	-	-
Total	74,979,592	145,716,577

Related party balances

Details of related party balances are as follows:

- Note 5.3 "Short-term trade receivables";
- Note 5.4 "Other receivables";
- Note 5.5 "Provision for short-term doubtful debts";
- Note 5.11 "Short-term trade payables".

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements

7. OTHER INFORMATION (CONT'D)

7.2 Subsequent events

There was no significant event occurring after the balance sheet date, which would require adjustments to, or disclosures to be made in the in the Company's interim financial statements for the 06-month accounting period ended 30 June 2026.

7.3 Comparative figures

The comparative figures are those presented in the audited financial statements for the financial year ended 31 December 2025 and the reviewed interim financial statements for the six-month accounting period ended 30 June 2025, which were reviewed by RSM Vietnam Auditing & Consulting Company Limited.

This is the first year in which the Company has applied Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting regime, effective from 1 January 2026. Certain items in the financial statements of the prior period have been reclassified and restated to conform with the presentation of the Company's interim financial statements for the current period.

Restatement of certain items in the interim Statement of Financial Position:

Items	Pre-adjusted figures VND	Adjustment VND	Adjusted figures VND
Financial investments			
Short-term financial investments			
1. Short-term held-to-maturity investments	-	468,842,781	468,842,781
2. Short-term loan receivables	468,842,781	(468,842,781)	-
Liabilities			
Current liabilities			
1. Dividends and profit distribution payable	-	176,044,500	176,044,500
2. Other short-term payables	2,707,499,784	(176,044,500)	2,531,455,284



Vu Thi Phuong
General Director
14 August 2026

Phuong

Nguyen Tuyet Phuong
Accountant

Phuong

Nguyen Tuyet Phuong
Preparer

