

**CÔNG TY CỔ PHẦN
TẬP ĐOÀN ALPHA SEVEN**

*ALPHA SEVEN GROUP
JOINT STOCK COMPANY*

Số: 74/2025/CV-A7
No: 74/2025/CV-A7

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc**

*SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness*

TP. Hồ Chí Minh, ngày 30 tháng 10 năm 2025
Ho Chi Minh City, Oct 30, 2025

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

Kính gửi: - Ủy ban Chứng khoán Nhà nước
- Sở Giao dịch Chứng khoán Hà Nội

To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

Thực hiện quy định tại Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Tập đoàn Alpha Seven thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 3/năm 2025 với Sở Giao dịch Chứng khoán Hà Nội như sau:

In accordance with the provisions of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on information disclosure in the securities market, Alpha Seven Group Joint Stock Company discloses its Q3/2025 financial statements to the Hanoi Stock Exchange as follows:

1. Tên tổ chức: CÔNG TY CỔ PHẦN TẬP ĐOÀN ALPHA SEVEN

**Organization Name: ALPHA SEVEN GROUP JOINT STOCK
COMPANY**

- Mã chứng khoán: DL1

Stock code: DL1

- Địa chỉ: Lô I3- 6 Đường N2, Khu Công Nghệ Cao, Phường Tăng Nhơn Phú, Thành Phố Hồ Chí Minh, Việt Nam

Address: Lot I3-6 N2 Street, High-Tech Park, Tan Nhon Phu Ward, Ho Chi Minh City, Vietnam

- Điện thoại liên hệ: 028.3736.7187

Fax: 028.3736.7187

Contact phone: 028.3736.7187

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- Email: info@a7group.vn

Website: http://www.a7group.vn

2. Nội dung thông tin công bố:

Content of the Announcement:

- Báo cáo tài chính quý 3 năm 2025

The Financial statements Q3/2025

☒ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

Separate financial statements (for a public company without subsidiaries and a superior accounting unit with affiliated units);

☒ BCTC hợp nhất (TCNY có công ty con);

Consolidated financial statements (for a public company with subsidiaries);

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng).

Combined financial statements (for a public company with affiliated accounting units that have an independent accounting system).

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

Cases requiring an explanation of reasons:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

The auditing organization issues an opinion that is not an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Có/Yes

☒

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/Yes

☒

Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2024):

The after-tax profit in the reporting period differs by 5% or more before and after the audit, or shifts from a loss to a profit or vice versa (for the audited financial statements of 2024):

☐ Có/Yes

☒

Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/Yes

☒ Không/No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

The after-tax profit in the income statement of the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Có/Yes

☐ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☒ Có/Yes

☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại:

The after-tax profit in the reporting period is a loss, or it shifts from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Có/Yes

☒ Không/No

Văn bản giải trình trong trường hợp tích có:

Explanatory document in case of integration:

☐ Có/Yes

☒ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 30/10/2025 tại đường dẫn:

This information was published on the Company's website on 30/10/2025 at the following link:

⇒ <https://a7group.vn/quan-he-co-dong/bao-cao-tai-chinh.html>

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong kỳ báo cáo Quý 3 năm 2025.

Report on transactions with a value equal to or exceeding 35% of the total assets during the Q3 2025 reporting period.

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau:
Không có.

In cases where the public company has transactions, it is required to fully report the following details: None.

- Nội dung giao dịch:

Transaction content:

- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (căn cứ trên báo cáo tài chính năm gần nhất);

The transaction value ratio to the company's total assets (%) (based on the most recent financial statements).;

- Ngày hoàn thành giao dịch:

Transaction completion date:

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

We hereby confirm that the information provided above is accurate and take full responsibility before the law for the content of the disclosed information.

Tài liệu đính kèm:

Attached Document:

- Báo cáo tài chính hợp nhất quý 3 năm 2025;
- Báo cáo tài chính Công ty mẹ năm quý 3 năm 2025;
- Giải trình chênh lệch 10% LNST quý 3 năm 2025
- Consolidated financial statements for Q3 2025;
- Parent company financial statements for Q3 2025;
- Explanation of a 10% difference in after-tax profit for Q3 2025.

Đại diện tổ chức

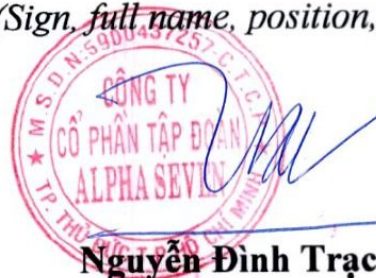
Người đại diện theo pháp luật

Organization Representative

Legal Representative

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

(Sign, full name, position, seal)


Nguyễn Đình Trạc

**ALPHA SEVEN GROUP JOINT
STOCK COMPANY**

No. 75/2025/CV-A7

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

HCMC, Oct 30, 2025

*“Re: Explanation regarding the Q3
2025 Financial Statements”*

**To: The State Securities Commission
Hanoi Stock Exchange**

- Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market;
- Based on the separate and consolidated financial statements for the second quarter of 2025 of Alpha Seven Group Joint Stock Company;

The Company would like to explain the differences in profit after corporate income tax (CIT) that changed by 10% or more compared to the same period last year as follows:

I. In the Separate Statement of Profit and Loss :

Item	Separate FS Q2/2025	Separate FS Q2/2024	Difference
Profit after CIT	880.662.812	3.838.145.989	(2.957.483.177)

Profit after corporate income tax (CIT) for the third quarter of 2025 decreased by VND 2,957 billion compared to the same period in 2024, primarily due to the following factors:

- Revenue from sales and services in the third quarter of 2025 increased by VND 466 million, equivalent to 9.46% year-on-year; however, cost of goods sold rose by 12.58%, resulting in gross profit from sales and services increasing by only 8.03% compared to the same period in 2024;

- Financial income for the third quarter of 2025 increased by VND 1.431 billion year-on-year;

- Financial expenses for the third quarter of 2025 rose by VND 5,782 billion compared to the same period in 2024, mainly due to the Company's provision for impairment of financial investments in its subsidiaries;

-General and administrative expenses for the third quarter of 2025 decreased by VND 647 million year-on-year.

The above main reason leads to the profit after corporate income tax in the third quarter of 2025 of VND 880 million, a decrease compared to the same period in 2024.

II. In the Consolidated Statement of Profit and Loss

Item	Consolidated FS Q2/2025	Consolidated FS Q2/2024	Difference
Profit after CIT	11.470.067.657	27.411.166.965	(15.941.099.308)

Profit after corporate income tax (CIT) for the third quarter of 2025 amounted to VND 11.470 billion, representing a decrease of VND 15.941 billion compared to the same period in 2024, mainly due to the following reasons:

Revenue from sales and services in the third quarter of 2025 increased by VND 133.028 billion, equivalent to 175.39% year-on-year; however, cost of goods sold rose by VND 129.430 billion, resulting in gross profit from sales and services increasing by only VND 3.597 billion compared to the same period in 2024;

Financial income in the third quarter of 2025 increased by VND 2.722 billion compared to the same period in 2024, primarily due to higher financial income generated by subsidiaries;

Share of profit (loss) from associates and joint ventures increased by VND 2.674 billion, as profits from associated companies improved compared to the same period of the previous year;

Financial expenses in the third quarter of 2025 increased by 1.64% year-on-year;

Selling expenses in the third quarter of 2025 increased by VND 8.349 billion compared to the same period in 2024;

General and administrative expenses in the third quarter of 2025 increased by VND 17.205 billion year-on-year.

As a result of the foregoing factors, profit after corporate income tax for the third quarter of 2025 amounted to VND 11.470 billion, a decrease compared to the same period of 2024.

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This is the Company's explanation for the fluctuations in business performance reflected in the separate and consolidated financial statements for the third quarter of 2025 compared to the same period in 2024.

Recipients:

- *As above;*
- *Accountant record.*

General Director



Nguyễn Đình Trọng



ENTERPRISE - BALANCE SHEET CONSOLIDATED

As of September 30, 2025

Unit: VND

ASSETS	Code	Explanatory notes	End-of-period	Beginning of the year
1	2	3	4	5
ASSETS			2.588.934.529.769	2.570.195.106.497
A- SHORT-TERM ASSETS	100		970.233.852.359	1.199.216.369.297
I. Cash and Cash equivalent	110		87.867.764.549	152.088.431.637
1. Cash	111	V.1	87.867.764.549	152.088.431.637
2. Cash equivalents	112			
II. Short-term financial investments	120		264.000.000.000	151.020.000.000
1. Security Trading	121	V.2	-	55.200.000.000
2. Provision for impairment of Security Trading(*)	122	V.2	-	(4.180.000.000)
3. Held-to-maturity investments	123	V.3	264.000.000.000	100.000.000.000
III. Short-term receivables	130		548.780.557.740	800.337.720.509
1. Short-term receivables from customers	131	V.4	191.443.724.860	371.318.261.770
2. Short-term advance to suppliers	132	V.5	70.578.498.809	28.794.239.853
3. Receivables from short-term loans	135	V.6a	165.458.014.873	318.350.576.828
4. Other short-term receivables	136	V.7a	124.823.262.551	98.311.588.589
5. Provision for doubtful short-term receivables	137	V.8	(4.507.844.609)	(17.421.847.787)
6. Unaccounted assets awaiting resolution	139		984.901.256	984.901.256
IV. Inventory	140		66.050.135.538	85.060.044.621
1. Inventory	141	V.9	87.219.746.987	114.920.447.162
2. Provision for impairment of inventory	149		(21.169.611.449)	(29.860.402.541)
V. Other short-term assets	150		3.535.394.532	10.710.172.530
1. Short-term prepaid expenses	151	V.10a	1.193.357.210	484.768.645
2. Value-added tax (VAT) deductible	152		2.341.993.039	10.199.851.528
3. Taxes and other receivables from the State	153		44.283	25.552.357
B. LONG-TERM ASSETS	200		1.618.700.677.410	1.370.978.737.200
I. Long-term receivables	210		297.674.375.501	2.064.375.501
1. Long-term receivables from loans	215	V.6b	41.000.000.000	-
2. Other long-term receivables	216	V.7b	256.674.375.501	2.064.375.501
II. Fixed assets	220		758.581.319.094	815.320.180.361
1. Tangible fixed assets	221	V.11	698.268.976.931	737.238.315.274
- Acquisition cost	222		1.854.664.060.696	1.823.339.650.984
- Accumulated depreciation	223		(1.156.395.083.765)	(1.086.101.335.710)
2. Finance lease assets	224		-	-
- Acquisition cost	225		-	-
- Accumulated depreciation	226		-	-
3. Intangible fixed assets	227	V.12	60.312.342.163	78.081.865.087
- Acquisition cost	228		60.730.762.941	326.824.439.672
- Accumulated depreciation	229		(418.420.778)	(248.742.574.585)
			-	-
III. Investment property	230	V.13	-	-
- Acquisition cost	231		1.891.892.974	1.891.892.974
- Accumulated depreciation	232		(1.891.892.974)	(1.891.892.974)
IV. Long-term work-in-progress assets	240		49.083.637.960	48.843.637.960
1. Long-term work in progress for production and business costs	241			
2. Work in progress for basic construction costs	242	V.14	49.083.637.960	48.843.637.960
V. Long-term financial investments	250		295.113.742.728	271.715.750.117
1. Investment in subsidiaries	251		-	-
1. Investment in joint ventures and associates	252	V.15a	264.926.365.193	244.058.100.784
2. Equity investment in other entities	253	V.15b	30.187.377.535	55.462.365.461
3. Provision for long-term financial investments	254		-	(27.804.716.128)
4. Held-to-maturity investments	255		0	
VI. Other long-term assets	260		218.247.602.127	233.034.793.261
1. Long-term prepaid expenses	261	V.10b	101.872.940.259	86.627.436.014
2. Deferred tax assets	262		124.581.855	120.346.146
3. Other long-term assets	268			
4. Good Wills	269	V.16	116.250.080.013	146.287.011.101



TOTAL ASSETS (270=100+200)	270		2.588.934.529.769	2.570.195.106.497
Source of Capital			2.588.934.529.769	2.570.195.106.497
C. Account Payables	300		1.217.437.339.365	1.198.838.662.924
I. Short-term liabilities	310		593.593.809.085	570.003.227.114
1. Short-term accounts payable	311	V.17	198.959.211.260	113.645.575.910
2. Short-term advance payments from customers	312	V.18	39.547.229.002	32.221.569.842
3. Taxes and other payables to the state	313	V.19	67.664.235.292	63.648.230.284
4. Amounts payable to employees	314		23.274.811.871	30.556.989.411
5. Short-term accrued expenses	315	V.20	31.504.888.447	66.706.655.158
6. Short-term unearned revenue	318		-	-
7. Other short-term payables	319	V.21a	6.604.400.782	10.571.577.249
8. Short-term borrowings and financial lease liabilities	320	V.22a	225.404.363.364	252.017.960.193
9. Welfare and reward fund	322		634.669.067	634.669.067
II. Long-term liabilities	330		623.843.530.280	628.835.435.810
1. Long-term advance payments from customers	332		-	-
2. Other long-term payables	337	V.21b	2.050.626.300	980.256.425
3. Long-term borrowings and financial lease liabilities	338	V.22b	619.703.998.040	625.837.498.040
4. Convertible bonds	339		-	-
5. Deferred tax liabilities	341		2.088.905.940	2.017.681.345
6. Long-term provisions	342		-	-
D.Owner's equity	400		1.371.497.190.404	1.371.356.443.573
I. Owner's equity	410	V.23	1.371.497.190.404	1.371.356.443.573
1. Owner's equity contribution	411		1.062.360.940.000	1.062.360.940.000
- Common stock with voting rights	411a		1.062.360.940.000	1.062.360.940.000
- Preferred stocks	411b		-	-
2. Share premium	412		1.049.485.820	1.049.485.820
3. Convertible bond option	413		-	-
4. Other owner's equity	414		0	0
5. Foreign exchange rate differences	417		15.577.716.101	8.690.981.673
6. Development investment fund	418		663.498.805	663.498.805
7. Undistributed after-tax profit	421		173.083.855.145	164.151.385.588
- Undistributed cumulative after-tax profit as of the end of the previous period	421a		164.050.175.862	162.764.900.005
- Undistributed after-tax profit for the current period	421b		9.033.679.283	1.386.485.583
8. Non-controlling interest	429		118.761.694.533	134.440.151.687
II. Other funding sources and reserves	430		0	0
TOTAL SOURCE OF CAPITAL (440= 300+400)	440		2.588.934.529.769	2.570.195.106.497

Prepared by

Hà Thị Phương Oanh

Chief of Accounting

Hà Thị Phương Oanh

Dated October 30, 2025
General Director

Nguyễn Đình Trạc



ALPHA SEVEN GROUP JOIN STOCK COMPANY

Template number B02-DN/HN

Address: Lot I3-6, N2 Street, KCNC, Tầng Nhôm Phú A Ward, Thủ Đức City, Hồ Chí Minh C (Issued pursuant to Circular No. 202/2014/TT-BTC

Tel: 0283 7367187 Fax: 0283 7367187

Dated 22/12/2014 of the Ministry of Finance)

ENTERPRISE-INCOME STATEMENT CONSOLIDATED

At September 30, 2025

Indicator	Code	Explanatory notes	Q IV		Year-to-date figures through the end of this quarter	
			This year	Last year	This year	Last year
1	2	3	4	5	4	5
1. Revenue from sales of goods and provision of services	01	VI.1	208.875.083.595	75.846.844.366	658.454.878.593	242.184.797.980
2. Revenue deductions	02		5.675		754.094	
3. Net revenue from sales of goods and provision of services	10		208.875.077.920	75.846.844.366	658.454.124.499	242.184.797.980
4. COGS	11	VI.2	165.912.691.621	36.481.954.492	513.115.368.302	114.678.822.241
5. Gross profit from sales of goods and provision of services	20		42.962.386.299	39.364.889.874	145.338.756.197	127.505.975.739
6. Financial income	21	VI.3	7.008.467.265	4.286.032.048	16.200.677.868	9.974.845.440
7. Financial expenses	22	VI.4	15.865.311.439	15.609.051.187	41.869.291.016	47.855.258.365
- Including: Interest expenses	23		16.890.859.566	15.609.051.187	46.705.167.288	46.731.703.789
8. Gains or losses from associates and joint ventures	24		9.540.548.323	6.865.955.317	25.218.264.409	17.977.600.238
9. Selling expenses	25	VI.5	8.651.270.950	301.968.355	14.706.565.303	1.010.162.080
10. Administrative expenses	26	VI.6	23.651.748.469	6.446.718.165	82.878.376.879	19.117.513.233
11. Net profit from business operations	30		11.343.071.029	28.159.149.532	47.303.465.276	87.475.487.739
12. Other income	31	VI.7	75.967.583	196.961.939	115.495.892	199.288.197
13. Other expenses	32	VI.8	198.070.894	73.700.273	255.116.825	130.349.117
14. Other income	40		(122.103.311)	123.261.666	(139.620.933)	68.939.080
15. Total accounting profit before tax	50		11.220.967.718	28.282.411.198	47.163.844.343	87.544.426.819
16. Current corporate income tax expense	51	VI.9	1.258.481.110	871.244.233	4.867.372.452	2.168.847.281
17. Deferred corporate income tax expense	52		(1.507.581.049)	-	-	-
18. Net profit after corporate income tax	60		11.470.067.657	27.411.166.965	42.296.471.891	85.375.579.538
19. Profit after tax attributable to the parent company's shareholders	61		2.573.742.610	18.127.484.413	9.033.679.283	53.426.617.812
20. Profit after tax attributable to non-controlling interests	62		8.896.325.047	9.283.682.552	33.262.792.608	31.948.961.726
21. Basic earnings per share (EPS)	70	VI.9	24	171	85	503
22. Diluted earnings per share	71	VI.10	24	171	85	503

Dated October 30, 2025

General Director

Chief of Accounting

Prepared by

Hà Thị Phương Oanh

Hà Thị Phương Oanh

Nguyễn Đình Trạc



ENTERPRISE - CASH FLOW CONSOLIDATED - PPGT

At September 30, 2025

Indicator	Indicator Code	Explanatory notes	Year-to-date through the end of this quarter (This year)	Year-to-date through the end of this quarter (Last year)
I. Cash flow from operating activities			0	0
1. Profit before tax	01		47.163.844.344	87.544.426.819
2. Adjustments for items			9.996.776.904	75.454.327.440
- Depreciation of fixed assets	02		77.476.857.161	37.573.914.515
- Provisions	03		(53.589.510.398)	-
- Unrealized foreign exchange rate gains and losses	04		0	0
- Gains and losses from investment activities	05		(20.082.306.002)	(9.974.845.440)
- Interest expenses	06		15.191.826.233	47.855.258.365
3. Profit from operating activities before changes in working capital	08		57.160.621.248	162.998.754.259
- Increase, decrease in receivables	09		63.208.320.903	182.932.630.030
- Increase, decrease in Inventory	10		(27.700.700.175)	(9.026.277.135)
- Increase, decrease in payables (Excluding interest payable and corporate income tax payable)	11		(12.498.190.830)	342.990.442.313
- Increase, decrease in prepaid expenses	12		1.307.957.338	22.660.499
- Increase, decrease in Security Trading	13		55.200.000.000	(255.000.000.000)
- Cash paid for interest	14		(18.288.015.164)	(13.970.498.941)
- Corporate income tax paid	15		(3.647.903.282)	-
- Other cash receipts from operating activities	16		-	-
- Other cash payments for operating activities	17		-	-
Net cash flow from operating activities	20		114.742.090.038	410.947.711.025
II. Net cash flow from investing activities			0	0
1. Cash payments for the purchase and construction of fixed assets and other long-term assets	21		(7.023.491.853)	(48.901.857.566)
2. Cash proceeds from the disposal and sale of fixed assets and other long-term assets	22		-	-
3. Cash payments for loans and purchase of debt instruments of other entities	23		(371.191.580.623)	(454.842.505.000)
4. Cash receipts from loans recovered and sale of debt instruments of other entities	24		447.578.934.010	139.955.270.192
5. Cash payments for investments in other entities	25		(254.610.000.000)	-
6. Cash receipts from investment recoveries in other entities	26		-	-
7. Cash receipts from interest on loans, dividends, and profit distributions	27		7.272.427.533	4.506.906.599
Net cash flow from investing activities	30		(177.973.710.933)	(359.282.185.775)
III. Cash flow from financing activities				0
1. Cash received from issuing shares and owner's equity contributions	31		-	-
2. Cash payments for distributions to owners and repurchase of the company's issued shares	32		-	0
3. Cash received from short-term and long-term borrowings	33		286.665.659.000	256.904.672.433
4. Cash payments for repayment of loan principal	34		(287.654.705.193)	(296.560.622.080)
5. Cash payments for lease liabilities	35		0	0
6. Dividends and profits paid to owners	36		0	0
Net cash flow from financing activities	40		(989.046.193)	(39.655.949.647)
Net cash flow for the period (50 = 20+30+40)	50		(64.220.667.088)	12.009.575.603
Cash and cash equivalents at the beginning of the period	60		152.088.431.637	4.214.119.935
Effect of exchange rate changes on the conversion of foreign currencies	61		0	0
Cash and cash equivalents at the End of the period (70 = 50+60+61)	70	V.1	87.867.764.549	16.223.695.538

Prepared by

Chief of Accounting

Dated October 30, 2025

General Director

Hà Thị Phương Oanh

Hà Thị Phương Oanh

Nguyễn Đình Trạc

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial year ending on September 30, 2025

This note is an integral part and must be read in conjunction with the Consolidated Financial Statements for the financial year ending on September 30, 2025, of Alpha Seven Group Joint Stock Company (hereinafter referred to as the 'Company') and its 10 subsidiaries and 01 associated company (hereinafter referred to as the 'Group').

I. NATURE OF OPERATIONS

1. Form of Capital Ownership

Alpha Seven Group Joint Stock Company is a joint-stock company.

2. Business sectors

- Passenger transportation services;
- Bus station and parking services;
- Trading in stones, fertilizers, and agricultural products;
- Real estate business;
- Sale of commercial solar power.

3. Business activities

- Road freight transportation.
- Other road passenger transportation. Details: Fixed-route passenger transportation.
- Other transportation support services.
- Contract-based passenger transportation.
- Warehousing and storage of goods.
- Real estate business, ownership, use, or lease of land. Details: Real estate business; Infrastructure and related services in industrial zones, urban areas; Leasing office spaces, factories, and residential properties.
- Electrical construction works.
- Electricity production: Details on wind and solar power generation, etc.
- Investment in building bus stations and parking areas across provinces and cities nationwide.
- City bus passenger transportation.
- Bus passenger transportation between the city and suburbs, intercity transportation.
- Industrial and infrastructure construction.
- Manufacturing of electronic components.

4. Normal operating cycle

The Group's normal operating cycle is 12 months.

5. The nature of the Group's operations has an impact on the financial statements

In the third quarter of 2024, the Group acquired Mass Noble Investment Co., Ltd. along with its subsidiary companies. As a result, the financial position and business performance for the year have fluctuated compared to the previous year.

6. Subsidiaries and associates are consolidated

6.1 Total number of subsidiaries consolidated

Total number of subsidiaries as of March 31, 2025: 10 companies

Subsidiary

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: Lot I3-6, N2 Street, Hi-Tech Park, Tan Nhon Phu A Ward, Thu Duc City, Ho Chi Minh City.

Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Company name	Main Business activities	As of the end of the period			As of the beginning of the year		
		Capital contribution ratio	Voting rights ratio	Ownership percentage	Main Business activities	Capital contribution ratio	Voting rights ratio
1. DLG Ansen Electronics Limited Liability Company	Manufacture of consumer electronics products; manufacture of measuring, testing, orientation, and control equipment; manufacture of electronic components.	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
2. DLG Ninh Thuận Solar Power Joint Stock Company (*)	Production and business of solar power.	50,0%	50,0%	50,0%	50,0%	50,0%	50,0%
3. Mass Noble Investment Limited Company	Manufacture of high-tech electronic components, equipment, and telecommunications devices	97,73%	97,73%	97,73%	97,73%	97,73%	97,73%
4. Ansen Investment Holdings Limited (Indirect subsidiary)	Investment	0%	100%	97,73%	0%	100%	97,73%
5. Shine Profit Development Limited (Indirect subsidiary)	Design, manufacture, and trade of personal care products, home security solutions, and energy-saving devices.	0%	100%	97,73%	0%	100%	97,73%
6. Greatrich Industrial Limited (Indirect subsidiary)	Manufacture and trading of components for personal care products, home security systems, and energy-saving devices; investment activities	0%	100%	97,73%	0%	100%	97,73%

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Company name	Main Business activities	As of the end of the period			As of the beginning of the year		
		Capital contribution ratio	Voting rights ratio	Ownership percentage	Main Business activities	Capital contribution ratio	Voting rights ratio
7. Profit Metal Limited (Indirect subsidiary)	Manufacture and trading of components for personal care products, home security systems, and energy-saving devices	0%	100%	97,73%	0%	100%	97,73%
8. 東莞橋頭益發燈具有限公司 (Indirect subsidiary)	Manufacture and trading of components for personal care products, home security systems, and energy-saving devices; investment activities	0%	100%	97,73%	0%	100%	97,73%
9. 東莞利材塑膠製品有限公司 (Indirect subsidiary)	Manufacture and trading of packaging products	0%	100%	97,73%	0%	100%	97,73%
10. 東莞安迅電子有限公司 (Indirect subsidiary)	Manufacture and trading of components for personal care products, home security systems, and energy-saving devices	0%	100%	97,73%	0%	100%	97,73%

(*) It became a subsidiary as Mr. Nguyễn Đình Trạc, who was appointed Chairman of the Board of Directors of DLG Ninh Thuan Solar Power Joint Stock Company on January 2, 2022, also holds the position of General Director of the Company

6.2 Total number of associated companies

- Total number of associated companies as of 30/06/2024: 01 Company
- Number of associated companies consolidated (using the equity method): 1 company

Associates

Company name	Main business activities	As of the end of the period			As of the beginning of the year		
		Capital contribution ratio	Voting rights ratio	Ownership percentage	Main business activities	Capital contribution ratio	Voting rights ratio

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: Lot 13-6, N2 Street, Hi-Tech Park, Tan Nhon Phu A Ward, Thu Duc City, Ho Chi Minh City.

Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Company name	Main business activities	As of the end of the period			As of the beginning of the year		
		Capital contribution ratio	Voting rights ratio	Ownership percentage	Main business activities	Capital contribution ratio	Voting rights ratio
1. BOT & BT Đức Long Đắc Nông Joint Stock Company	Management and operation of toll stations	29,0%	29,0%	29,0%	29,0%	29,0%	29,0%

7. Employees

As of the end of the accounting period, the Group had 809 employees (compared to 810 employees at the beginning of the year).

II. NĂM TÀI CHÍNH, ĐƠN VỊ TIỀN TỆ SỬ DỤNG TRONG KẾ TOÁN**1. Financial year**

The Group's financial year starts from January 1st and ends on December 31st every year. The Company's 3rd quarter 2025 semi-annual report covers the period from January 1st to September 30th.

2. Currency used in accounting

Currency used in accounting is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND POLICIES APPLIED**1. Accounting standards and policies applied**

The Group applies the Vietnamese Accounting Standards and the accounting regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016, amending and supplementing certain provisions of Circular No. 200/2014/TT-BTC, and Circular No. 202/2014/TT-BTC dated December 22, 2014, as well as the guiding circulars on the implementation of the Accounting Standards by the Ministry of Finance in the preparation of financial statements (consolidated).

2. Statement of compliance with Accounting Standards and Accounting Policies

The Board of Directors of the Group ensures compliance with the requirements of the Vietnamese Accounting Standards and Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016, amending and supplementing certain provisions of Circular No. 200/2014/TT-BTC, and Circular No. 202/2014/TT-BTC dated December 22, 2014, as well as the guiding circulars on the implementation of the Accounting Standards by the Ministry of Finance in the preparation of financial statements (consolidated).

IV. ACCOUNTING POLICIES APPLIED**1. Basis of preparation of the financial statements (consolidated)**

The consolidated financial statements are prepared on an accrual basis (except for information related to cash flows).

2. Basis of consolidation

The consolidated financial statements of the Group include the financial statements of the Parent Company and its Subsidiaries

Subsidiary

Subsidiaries are entities over which the Group has control over their financial policies and operational activities. The financial statements of these Subsidiaries have been prepared for the same financial period as the Parent Company, applying accounting policies consistent with the Parent Company's accounting policies. Adjusting entries have been made for any accounting policies with differences to ensure consistency between the Subsidiaries and the Parent Company.

All intercompany balances and transactions, including unrealized profits from intercompany transactions, have been fully eliminated. Unrealized losses are eliminated in the consolidated financial statements, except when the cost is not recoverable. The interest of non-controlling shareholders represents the portion of profits or losses and net assets not held by the Group's shareholders and is presented separately in the consolidated income statement and the consolidated balance sheet.

Subsidiaries are consolidated from the date the Parent Company obtains control and will cease to be consolidated from the date the Parent Company loses control over the Subsidiary. In the case where the Parent Company no longer has control over the Subsidiaries, the consolidated financial statements will include the results of operations for the period during which the Parent Company still had control.

The financial statements of Subsidiaries subject to joint control business consolidation are included in the Parent Company's consolidated financial statements using the equity method. The financial statements of other Subsidiaries are consolidated into the Parent Company's financial statements using the acquisition method, whereby assets and liabilities are recognized at fair value as of the date of business combination.

Associate

An Associate refers to any entity over which the Group has significant influence but does not control, typically reflected by holding between 20% and 50% of the voting rights in the entity.

The Group has applied the equity method to present its investment in associates when preparing these consolidated financial statements. The consolidated financial statements include the Group's share of income and expenses of the associates, accounted for under the equity method, after adjustments in line with the Group's accounting policies, from the date significant influence begins until the date such influence ends.

When the Group's share of losses in an associate exceeds the Group's interest in the associate, as accounted for under the equity method, the carrying amount of the investment (including long-term investments, if any) is written down to zero, and no further losses are recognized, unless the Group has an obligation to pay or has already paid on behalf of the associate

3. Cash and Cash Equivalents

Cash includes cash on hand, demand deposits at banks, cash in transit, and monetary gold.

Cash equivalents are short-term investments with a maturity or redemption period of no more than three months from the date of purchase, which are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

4. Financial investments

Trading securities

Trading securities are classified as such when held for the purpose of resale to earn a profit.

Trading securities are recorded in the accounting books at cost. The cost of trading securities is determined based on the fair value of the consideration paid at the transaction date plus any directly attributable transaction costs.

The recognition time of trading securities is when the Company gains ownership rights, specifically as follows:

- For listed securities: recognized at the matching date (T+0).
- For unlisted securities: recognized at the time when ownership rights are legally transferred in accordance with applicable regulations.

Interest, dividends, and profits relating to periods prior to the acquisition of the trading securities are deducted from the cost of those securities. Interest, dividends, and profits relating to periods after the acquisition are recorded as financial income. Dividends received in the form of shares are tracked by the increased number of shares only, without recognizing any value for the received shares.

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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Consolidated Financial Statement Notes (Continued)

3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Provision for the devaluation of trading securities is made for each type of security that is traded on the market and has a market price lower than its cost. The fair value of listed trading securities on the stock exchange or traded on UPCOM is the closing price on the financial reporting date. If no transaction occurs on the stock market or UPCOM on the reporting date, the fair value is based on the closing price of the nearest trading session prior to the reporting date.

Any increase or decrease in the provision for devaluation of trading securities as of the financial reporting date shall be recorded as financial expenses

Loans

Receivables from loans are presented in the financial statements at their original cost, less an allowance for doubtful debts.

The allowance for doubtful debts reflects the estimated loss in value at the end of the reporting period for loans that are overdue, have been repeatedly pursued but remain uncollected, or are not yet due but the borrower is in a state of bankruptcy, undergoing liquidation procedures, missing, or has fled.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include equity investments where the Group does not have control, joint control, or significant influence over the invested entity.

Investments in equity instruments of other entities are initially recognized at cost, which includes the purchase price or the contribution amount plus any direct costs related to the investment activity. Dividends and profits from periods prior to the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits from periods after the acquisition are recognized as revenue. Stock dividends are only tracked in terms of the increase in the number of shares and are not recognized as the value of the shares received.

Impairment of investments in equity instruments of other entities is made as follows:

- For investments in listed shares or where the fair value of the investment can be reliably determined, the impairment is based on the market value of the shares.
- For investments where the fair value cannot be reliably determined at the reporting date, the impairment is based on the loss of the invested entity. The impairment is calculated as the difference between the actual contributions made by the parties to the other entity and the actual equity, multiplied by the Company's ownership percentage in the other entity relative to the total capital contributed by all parties.

Any increase or decrease in the impairment of investments in equity instruments of other entities as of the end of the financial year is recognized as a financial expense được ghi nhận into Financial expenses.

5. Accounts Receivable

Receivables are presented at their book value minus any allowance for doubtful accounts.

The classification of Accounts Receivable is based on the following principles:

- Receivables from customers reflect commercial Accounts Receivable arising from purchase-sales transactions between the company and independent buyers, including receivables related to the sale of goods for export entrusted to another party.
- Receivables from related parties reflect Accounts Receivable from subsidiaries or entities without legal status and which are dependent on the company.
- Other receivables reflect Accounts Receivable unrelated to commercial transactions, such as non-purchase-sale related activities.

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: Lot 13-6, N2 Street, Hi-Tech Park, Tan Nhon Phu A Ward, Thu Duc City, Ho Chi Minh City.

Consolidated Financial Statement Notes (Continued)

3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Provision for doubtful debts represents the value of receivables that the Company expects to be unable to recover as of the financial reporting date. The increase or decrease in the provision balance is recorded in the separate income statement.

6. Inventory

Inventory is recognized at the lower of cost and net realizable value.

The cost of inventory is determined as follows:

- Raw materials, goods, tools, and equipment: Includes the purchase cost and any directly related costs incurred to bring the inventory to its current location and condition.
- Finished goods: Includes costs for raw materials, direct labor, and production overhead that are directly attributable and allocated based on normal production levels.

Net realizable value is the estimated selling price of the inventory in the ordinary course of business, less estimated costs to complete and estimated costs to sell it.

The value of inventory is calculated using the weighted average cost method and is accounted for using the perpetual inventory method.

An allowance for inventory impairment is made for each item of inventory where the cost exceeds the net realizable value. For services in progress, the impairment allowance is calculated for each type of service based on its specific price. Any increase or decrease in the allowance for inventory impairment that needs to be recognized as of the end of the financial year is recorded as part of cost of goods sold

7. Prepaid expenses

Prepaid expenses include actual costs that have been incurred but are related to the results of business operations over multiple accounting periods. The Company's prepaid expenses primarily consist of the following costs:

Tools and equipment

The tools and equipment that have been put into use are amortized into expenses using the straight-line method, with an allocation period of no more than 3 years.

8. Fixed tangible assets

Tangible fixed assets are presented based on their original cost minus accumulated depreciation. The original cost of tangible fixed assets includes all expenses that the company must incur to acquire the asset until it is ready for use. Expenses incurred after the initial recognition are only included in the original cost if these expenses are certain to increase the future economic benefits from the use of the asset. Expenses that do not meet this condition are recognized as production and business expenses in the period.

When a tangible fixed asset is sold or disposed of, the original cost and accumulated depreciation are removed from the books, and the gain or loss from disposal is recognized in the income or expenses of the year.

Tangible fixed assets are depreciated using the straight-line method to reduce the original cost over their estimated useful life. The number of years of depreciation for types of tangible fixed assets is as follows:

<u>Type of fixed assets</u>	<u>No. of year</u>
Buildings and structures	05 – 48
Machinery and equipment.	10 – 15
Transportation and transmission vehicles	4,5 – 10

Management equipment and
tools

03 – 05

9. Intangible fixed assets

Intangible fixed assets are presented based on their original cost minus accumulated depreciation. The original cost of intangible fixed assets includes all expenses the company incurs to acquire the asset until it is ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recorded as production and business expenses in the period unless these expenses are directly associated with a specific intangible fixed asset and enhance the economic benefits of these assets.

When intangible fixed assets are sold or disposed of, the original cost and accumulated depreciation are removed from the books, and the gain or loss from disposal is recognized in the income or expenses of the year.

10. Investment real estate

Investment real estate refers to property held for the purpose of generating income through leasing or capital appreciation, without being used in the production, supply of goods or services, management purposes, or for sale in the normal course of business.

Investment real estate is reflected based on its original cost minus accumulated depreciation.

The original cost of investment real estate includes all expenses incurred by the company or the fair value of other considerations exchanged to acquire the investment real estate, up to the point of purchase or the completion of construction.

Costs related to investment real estate incurred after initial recognition are recorded as production and business expenses for the period, unless these costs are certain to enhance the economic benefits generated by the investment real estate beyond the initial assessment, in which case the costs will be capitalized and added to the investment real estate.

Investment real estate is depreciated using the straight-line method over its estimated useful life as follows:

<u>Type of fixed assets</u>	<u>No. of year</u>
Buildings and structures	15

11. Payables and Accrued Expenses

Payables and Accrued Expenses are recognized for amounts owed in the future related to goods and services that have been received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses, internal payables, and other payables is done based on the following principles:

- Trade payables reflect amounts owed for commercial transactions arising from the purchase of goods, services, or assets, and the seller is an independent entity from the company, including amounts payable for imports through a trustee.
- Accrued expenses reflect amounts owed for goods or services received from the seller or provided to the buyer but not yet paid due to missing invoices or insufficient accounting documents, as well as amounts owed to employees for wages, leave pay, and other accrued production and business costs.

- Other payables reflect amounts owed that are non-commercial and not related to the purchase, sale, or provision of goods and services

12. Owner's equity

Owner's capital contributions

Owner's capital contributions refer to the actual capital invested by the shareholders

Capital surplus

Capital surplus reflects the difference between the issue price and the par value, as well as direct expenses related to the issuance of shares.

Profit distribution

Net profit after corporate income tax, having been allocated to funds and distributed to shareholders in accordance with the company's Charter or the resolution of the General Meeting of Shareholders.

Dividends paid to shareholders shall not exceed the undistributed net profit after tax and must consider non-cash items within the undistributed net profit that may affect cash flow and the ability to pay dividends.

13. Revenue and Income Recognition

Revenue is recognized when the Group has the ability to receive identifiable economic benefits with a high degree of certainty. Revenue is determined based on the fair value of amounts received or to be received, after deducting trade discounts, sales ret hàng bán and hàng bán bị trả lại

Revenue from the sale of goods

Revenue from the sale of goods is recognized when the following conditions are simultaneously met:

- The Group has transferred most of the risks and rewards related to the ownership of the goods or products to the buyer.
- The Group no longer retains control over the goods, such as the ownership rights or control over the goods.
- Revenue can be reliably measured.
- The Group has received or will receive economic benefits from the sales transaction.
- The costs related to the sales transaction can be determined

Revenue from the provision of services

Revenue from service transactions is recognized when the outcome of the transaction can be reliably measured. If the service is performed over multiple periods, revenue is recognized in the period based on the result of the portion of work completed as of the end of the accounting period. The outcome of a service transaction is determined when all of the following conditions are met:

- Revenue is reasonably certain to be determined.
- There is a likelihood of obtaining economic benefits from the service transaction.
- The portion of work completed by the end of the financial year can be determined.
- Costs incurred for the transaction and costs to complete the service transaction can be measured.

Interests

Interest income is recognized on an accrual basis, determined based on the balances of deposit accounts and the actual interest rate for each period.

Dividends and distributed profits

Dividends and distributed profits are recognized when the Group has the right to receive dividends or profits from its capital contributions.

14. COGS

COGS (Cost of Goods Sold) is the total cost of goods or services provided, including other expenses allocated to the cost of goods sold or any deductions reducing COGS.

15. Financial expenses

Financial expenses are costs related to financial activities, including expenses or losses associated with financial investments, lending and borrowing activities, and capital contributions to joint ventures or associates.

Borrowing costs include interest on loans and other expenses directly related to borrowings. If borrowing costs are directly associated with the investment, construction, or production of qualifying assets under development that require a significant period (over 12 months) to become operational or ready for sale, such costs are capitalized. For loans specifically taken for the construction of fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income earned from the temporary investment of such loans is deducted from the original cost of the related asset.

For general borrowings used partially for the purpose of constructing or producing qualifying assets under development, the capitalized borrowing costs are determined based on a capitalization rate applied to the weighted average cumulative costs incurred for the construction or production of those assets. The capitalization rate is calculated based on the weighted average interest rate of all outstanding borrowings during the period, excluding loans that are specifically allocated for the purpose of creating a particular asset.

16. Selling expenses and Administrative expenses

Selling expenses and Administrative expenses are all costs incurred in the process of selling products, goods, providing services, and the general management expenses of the Group.

17. Tax and amounts payable to the State

Taxes the Group calculates and pays to the Budget include:

VAT

VAT: Under the deduction method

Current income tax

Current income tax is the tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for tax-exempt income and carryforward losses

Corporate income tax rate: 20%.

Other types of taxes, according to current regulations at the time of annual tax payment.

18. Related party

Parties are considered related if one party has the ability to control or exert significant influence over the other party in making decisions about financial and operating policies. Parties are also considered related if they are under common control or significant common influence.

In assessing the relationship of related parties, the substance of the relationship is given more emphasis than its legal form.

19. Reporting by Segment

A business segment by Business Areas is a distinguishable part that participates in the process of manufacturing or providing products or services, and has risks and economic benefits that are different from those of other business segments.

A segment by geographical areas is a distinguishable part that participates in the process of manufacturing or providing products or services within a specific economic environment and has risks and economic benefits that are different from those of business segments in other economic environments.

V. SUPPLEMENTARY INFORMATION FOR THE ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET (UNIT: VND)

1. Cash and cash equivalents

Indicator	Ending balance	Beginning balance
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ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: Lot 13-6, N2 Street, Hi-Tech Park, Tan Nhon Phu A Ward, Thu Duc City, Ho Chi Minh City.

Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Cash	1.434.599.563	2.574.518.355
Demand deposits	86.433.164.986	149.513.913.282
Total	87.867.764.549	152.088.431.637

2. Trading securities

	Ending balance			Beginning balance		
	Original cost	Fair value	Provision	Original cost	Fair value	Provision
Security						
- Duc Long Gia Lai Construction Investment Joint Stock Company ⁽¹⁾				55.200.000.000	51.020.000.000	(4.180.000.000)
Total				55.200.000.000	51.020.000.000	(4.180.000.000)

⁽¹⁾ It is an input item of Duc Long Gia Lai Construction Investment Joint Stock Company, according to the Resolution of the Board of Directors No. 18A/NQ-HĐQT-A7 dated September 23, 2022.

Short-term securities investment fluctuations

	Beginning of the year		Increase/decrease during the year		End of term	
	Quantity	Initial investment value	Quantity	Value	Quantity	Initial investment value
- Duc Long Gia Lai Construction Investment Joint Stock Company	1.840.000	55.200.000.000	-	-		
Total	1.840.000	55.200.000.000	-			

3. Held-to-maturity investments

Detail	Ending balance		Beginning balance	
	Original cost	Book value	Original cost	Book value
Short-term				
Term deposits	264.000.000.000	264.000.000.000	100.000.000.000	100.000.000.000
- Ho Chi Minh City Development Joint Stock	60.000.000.000	60.000.000.000	50.000.000.000	50.000.000.000

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: Lot 13-6, N2 Street, Hi-Tech Park, Tan Nhon Phu A Ward, Thu Duc City, Ho Chi Minh City.

Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Detail	Ending balance		Beginning balance	
	Original cost	Book value	Original cost	Book value
<i>Commercial Bank ⁽¹⁾</i>				
<i>Asia Commercial Joint Stock Bank (ACB) (3)</i>	189.000.000.000	189.000.000.000	-	-
<i>- Orient Commercial Joint Stock Bank (4)</i>	15.000.000.000	15.000.000.000		
<i>- Vietnam Export-Import Commercial Joint Stock Bank ⁽²⁾</i>	-	-	50.000.000.000	50.000.000.000
Total	264.000.000.000	264.000.000.000	100.000.000.000	100.000.000.000

(1) These are term savings deposits at Ho Chi Minh City Development Joint Stock Commercial Bank – Transaction Office, with a 12-month term and an annual interest rate of 5.7%.

(2) These are term savings deposits at Asia Commercial Joint Stock Bank (ACB) with terms ranging from 6 to 12 months, and annual interest rates of 5.25% and 5.6%.

(4) These are term savings deposits at Orient Commercial Joint Stock Bank with a maturity period of 6 to 12 months and an annual interest rate of 4.75%.

4. Short-Term Receivables of the Customers

	Ending balance	Beginning balance
<i>Short-Term Receivables of related parties</i>	-	-
	-	-
<i>Short-Term Receivables of the Customers khác</i>	191.443.724.860	371.318.261.770
- Mr. Nguyễn Đức Toàn	-	210.000.000.000
- Electricity Trading Company - Vietnam Electricity Group	32.299.344.107	20.893.616.562
- Skywort Overseas Sales Ltd	114.582.997.494	-
- Pittway Sarl	7.635.790.253	-
- Others	36.925.593.006	140.424.645.208
Total	191.443.724.860	371.318.261.770

5. Short-term advances to suppliers

	Ending balance	Beginning balance
<i>Advances to related parties</i>	20.809.514.101	20.809.514.101
- Ansen Electronics Company	20.809.514.101	20.809.514.101
<i>Advances to other suppliers</i>	49.768.984.708	7.984.725.752
- Phú Thành Gia Pleiku Co. Ltd.	38.850.000.000	-
- Others	10.918.984.708	7.984.725.752
Total	70.578.498.809	28.794.239.853

6. Short-term and long-term loan receivables

ALPHA SEVEN GROUP JOINT STOCK COMPANY

Address: Lot 13-6, N2 Street, Hi-Tech Park, Tan Nhon Phu A Ward, Thu Duc City, Ho Chi Minh City.

Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025**6a. Short-term loan receivables**

	Ending balance	Beginning balance
Receivables related parties	-	130.000.000.000
<i>Vạn Gia Long Construction & Investment Joint Stock Company⁽¹⁾</i>	-	130.000.000.000
Receivables from other organizations, individuals	165.458.014.873	188.350.576.828
- Dong Phu Hung Manufacturing - Trading - Services Co., Ltd ⁽²⁾	-	45.000.000.000
- Mai Xuân Bình ⁽⁴⁾	92.251.766.750	85.972.655.004
- Hoàng Duy Khiêm	26.000.000.000	
- Nguyễn Tấn Đạt	20.000.000.000	
- Others	27.206.248.123	57.377.921.824
Total	165.458.014.873	318.350.576.828

⁽¹⁾ These are loans granted under loan agreements with a term not exceeding 12 months, bearing interest rates ranging from 9% to 12% per annum. These loans are secured by the profits from the Duc Long Golden Land Project, developed by Vạn Gia Long Construction Investment Joint Stock Company, in accordance with Agreement No. 01/2023/TTĐB-VGL-DLGNT dated July 1, 2023, and Loan Agreement No. 001/2024/HDV/HVH-DLG dated February 2, 2024, which has a term not exceeding 12 months and an interest rate of 10% per annum.

⁽²⁾⁽³⁾⁽⁴⁾ This is a loan granted under loan agreements with a term not exceeding 12 months,.

6.b Long-term loan receivables

	Ending balance	Beginning balance
Receivables related parties	-	-
Receivables from other organizations, individuals	41.000.000.000	-
- Vạn Gia Long Construction & Investment Joint Stock Company ⁽¹⁾	41.000.000.000	-
Total	41.000.000.000	-

7. Other short-term and long-term receivables**7a Other short-term receivables**

	Ending balance	Beginning balance
Receivables Related parties	11.730.000.000	7.380.000.000
Duc Long Dak Nong BOT & BT Joint Stock Company	11.730.000.000	7.380.000.000
Receivables from other organizations, individuals	113.093.262.551	90.931.588.589
- Loan interests Receivables	92.897.290.087	71.376.095.062
- Advances to employees	2.349.319.000	3.138.579.788

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- Other Receivables	17.846.653.464	16.416.913.739
Total	124.823.262.551	98.311.588.589

7b. Other long-term receivables

	Ending balance	Beginning balance
Receivables Related parties	2.064.375.501	2.064.375.501
- Duc Long Gia Lai Group Joint Stock Company (Escrow)	2.064.375.501	2.064.375.501
Receivables from other organizations, individuals	254.610.000.000	-
<i>Truong An Tay Nguyen One Member Limited</i>	254.610.000.000	-
Total	256.674.375.501	2.064.375.501

8. Provision for doubtful receivables

	Ending balance	Beginning balance
Provision Receivables Related parties	-	-
The provision for receivables relates to organizations and individuals that are not related parties	-	-
- Overdue more than 06 months, under 1 years	-	(13.500.000.000)
- Overdue more than 2 years, under 3 years	(147.417.575)	(1.359.424.035)
- Overdue more than 3 years	(4.360.427.034)	(2.562.423.752)
Total	(4.507.844.609)	(17.421.847.787)

The movement of the Provision for doubtful receivables is as follows:

	This year	Previous year
Beginning balance	(17.421.847.787)	(672.700.000)
- Provision is recognized	-	(13.500.000.000)
- The provision increased due to the consolidation of a newly acquired subsidiary during the year	-	(4.941.440.488)
- Exchange rate differences arising from the translation of financial statements		(547.420.445)
- Reversal of provision	12.914.003.178	2.239.713.146
Year Ending	(4.507.844.609)	(17.421.847.787)

9. Inventory

Year Ending		Beginning balance	
Original cost	Provision	Original cost	Provision

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- Raw materials, Materials ⁽¹⁾	34.555.323.793	(7.362.946.584)	29.978.800.189	(8.134.353.342)
- Tools and equipment	325.378.518	-	557.330.671	-
- Work-in-progress production costs ⁽²⁾	39.747.665.566	(9.792.510.266)	39.455.184.153	(17.938.939.141)
- Finished Goods ⁽³⁾	12.591.379.110	(4.014.154.599)	44.929.132.149	(3.787.110.058)
Total	87.219.746.987	(21.169.611.449)	114.920.447.162	(29.860.402.541)

(1) Raw materials and materials primarily consist of materials used in the production of electronic components.

(2) Work-in-progress production and business costs mainly consist of electronic component devices and household utility products that are currently in the production process.

(3) Finished goods mainly consist of various types of electronic components.

10. Short-term and Long-term prepaid expenses**10a. Short-term prepaid expenses**

Tình hình biến động:	This year	Previous year
- Beginning balance	484.768.645	378.674.041
- Increase during the year	3.105.898.272	2.624.331.031
- Amortization during the year	(2.397.309.707)	(2.518.236.427)
Year Ending	1.193.357.210	484.768.645

Detail Balance:	Ending balance	Beginning balance
- Tools and equipment	817.656.476	484.768.645
- Others	375.700.734	-
Total	1.193.357.210	484.768.645

10b. Long-term prepaid expenses

Changes:	This year	Previous year
- Beginning balance	86.627.436.014	28.963.210.509
- Increase during the year	19.729.890.395	30.121.628.713
- Increase from subsidiary consolidation during the year	-	32.630.488.149
- Impact from the translation of financial statements	-	3.298.626
- Exchange differences on translation of financial statements	386.798.330	990.737.730
- Amortization during the year	(4.871.184.480)	(6.081.927.713)

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Changes:	This year	Previous year
Year Ending	101.872.940.259	86.627.436.014
Detail outstanding:	Ending balance	Beginning balance
- Site clearance costs ⁽¹⁾	24.097.091.255	25.407.393.020
- Term-limited land use rights ⁽²⁾	58.454.850.154	58.319.922.433
- Tools and equipment	1.540.625.634	2.180.952.153
- Repair costs for assets	675.880.345	270.061.726
- Others	17.104.492.871	449.106.682
Total	101.872.940.259	86.627.436.014

⁽¹⁾ This is the land lease payment under the land lease agreements with the People's Committee of Ninh Thuan Province: Land Lease Agreement No. 25/HĐTĐ dated June 26, 2020, with a lease term of 50 years and an area of 15,828.60 m2 (Land Use Rights Certificate No. 159262); Land Lease Agreement No. 06/HĐTĐ dated January 31, 2020, with a lease term of 50 years and an area of 560,087.20 m2 (Land Use Rights Certificate No. 364963). The remaining value of the compensation for site clearance used as collateral for the bank loan is VND 27,405,727,302 (see Note V.22). Additionally, land lease payments in the People's Republic of China.

⁽²⁾ The land use rights for plot No. 27, 35 on map sheet No. 9 and plot 61, located at Lot I3-6, High-Tech Park, Ho Chi Minh City, Thu Duc City, transferred from Duc Long Gia Lai Construction Investment Joint Stock Company. The land lease term is until February 1, 2055. As of June 30, 2024, the Company is in the process of completing the procedures to transfer the land use rights for the aforementioned plot.

11. Tangible fixed assets

Indicator	Houses, structures	Machinery and equipment	Transportation and transmission vehicles	Administrative equipment and tools	Total
I. Original Cost					
1. Beginning balance	167.389.612.727	1.531.260.249.071	12.237.949.877	112.451.839.309	1.823.339.650.984
2. Increase during the year	1.026.360.240	26.060.420.751	296.504.310	3.941.124.411	31.324.409.712
- Increase due to the consolidation of a newly acquired subsidiary during the year	-	-	-	-	-
- Increase due to newly acquired	-	2.139.147.077	-	140.416.640	2.279.563.717
- Increase due to the conversion of financial statements	1.026.360.240	23.921.273.674	296.504.310	3.800.707.771	29.044.845.995
3. Decrease during the year	-	-	-	-	-
- Disposal, sale	-	-	-	-	-
4. Ending balance	168.415.972.967	1.557.320.669.822	12.534.454.187	116.392.963.720	1.854.664.060.696
Trong đó: TSCĐ Đã khấu hao hết nhưng vẫn còn sử dụng	225.774.280	4.864.842.593	1.971.463.637	528.510.000	7.590.590.510
II Accumulated depreciation value					

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1 Beginning balance	66.675.895.832	898.674.828.519	11.702.005.821	109.048.605.538	1.086.101.335.710
2. Increase during the year	5.877.520.465	59.747.146.097	551.760.483	4.117.321.010	70.293.748.055
- Depreciation during the year	5.254.314.088	35.935.995.621	255.256.173	354.419.498	41.799.985.380
- Increase due to the consolidation of a newly acquired subsidiary during the year	-	-	-	-	-
- Increase due to the conversion of financial statements	623.206.377	23.811.150.476	296.504.310	3.762.901.512	28.493.762.675
3. Decrease during the year	-	-	-	-	-
- Disposal, sale	-	-	-	-	-
4. Ending balance	72.553.416.297	958.421.974.616	12.253.766.304	113.165.926.548	1.156.395.083.765
III. Remaining value					
1. At the beginning of the year	100.713.716.895	632.585.420.552	535.944.056	3.403.233.771	737.238.315.274
2. At the end of term (*)	95.862.556.670	598.898.695.206	280.687.883	3.227.037.172	698.268.976.931

12. Intangible fixed assets

Indicator	Software	Land use right	Application costs	Total
I. Original Cost				
1. Beginning balance	691.262.941	60.000.000.000	266.133.176.731	326.234.874.672
- Increase due to newly acquired	39.500.000		4.498.280.336	4.537.780.336
- Increase due to the conversion of financial statements			4.731.731.082	4.765.583.282
2. Ending balance			(275.363.188.149)	(275.363.188.149)
Of which: Fully depreciated but still in use	730.762.941	60.000.000.000	-	60.730.762.941
II. Accumulated depreciation value	58.625.000	-	-	58.625.000
1. Beginning balance				
2. Increase during the year	359.762.415	-	248.382.812.170	248.742.574.585
- Depreciation during the year				
- Increase due to the consolidation of a newly acquired subsidiary during the year	58.658.363	-	5.310.557.738	5.369.216.101
- Foreign exchange impact due to the translation of financial statements				
3. Decrease during the year	-	-	4.407.768.093	4.407.768.093
4. Ending balance	-	-	(258.101.138.001)	(258.101.138.001)
III. Remaining value	418.420.778	-	-	418.520.778
1. At the beginning of the year				

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2. At the end of term	331.500.526	60.000.000.000	17.750.364.561	78.081.865.087
I. Original Cost	312.342.163	60.000.000.000	-	60.312.342.163

13. Real estates investment

I. Original Cost		Kiốt cho thuê	Tổng cộng
1. Beginning balance			
2. Ending balance		1.891.892.974	1.891.892.974
Of which: Fully depreciated but still in use		1.891.892.974	1.891.892.974
II. Accumulated depreciation value		1.891.892.974	1.891.892.974
1. Beginning balance			
2. Increase during the year		1.891.892.974	1.891.892.974
- Depreciation during the year		-	-
3. Ending balance		-	-
III. Remaining value		1.891.892.974	1.891.892.974
1. At the beginning of the year			
2. At the end of term		-	-

14. Costs of Construction in progress

This is the land use rights for the property at 97/4 Nguyen Huu Canh, Binh Thanh District, Ho Chi Minh City, currently under construction, acquired through the Housing Sale and Land Use Rights Transfer Agreement No. 12033 dated July 4, 2024, between Mr. Tran Van Chinh, Mrs. Le Thi Kieu Thuy, and the Group. The Group is currently implementing the construction of an office building on this land.

15. Long-term Financial investments

	This year	Previous year
- Investment in joint ventures and associates	264.926.365.193	244.058.100.784
- Equity investment in another entity	30.187.377.535	55.462.365.461
- Provision for long-term financial investments	-	(27.804.716.128)
Total	295.113.742.728	271.715.750.117

15a. Investment in joint ventures and associates

Original cost of the Investment in associates and joint ventures

Company name	Business area	Ending balance		Beginning balance	
		Ownership ratio (%)	Original cost	Tỷ lệ sở hữu %	Giá gốc
- Công ty CP BOT và BT Đức Long Đắk Nông (*)	Quản lý khai thác trạm thu phí đường bộ	29%	201.187.500.000	29%	201.187.500.000

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Company name	Business area	Ending balance		Beginning balance	
		Ownership ratio (%)	Original cost	Tỷ lệ sở hữu %	Giá gốc
Total			201.187.500.000		201.187.500.000

(*) Duc Long Dak Nong BOT & BT Joint Stock Company was established under the Business Registration Certificate No. 6400192949 dated August 3s, 2010, and amended for the 9th time on March 27, 2018, issued by the Department of Planning and Investment of Dak Nong Province. Its main business activity is the investment in construction of transportation infrastructure. As of the end of the accounting period, the company has invested in 7,250,000 securities, equivalent to 29% of the charter capital of Duc Long Dak Nong BOT & BT Joint Stock Company (the beginning balance was 7,250,000 securities, equivalent to 29% of the charter capital).

Details of investments in joint ventures and associates under the equity method are as follows:

	Duc Long Dak Nong BOT & BT Joint Stock Company	Total
Original cost of the investment		
- Beginning balance	201.187.500.000	201.187.500.000
- Increase investment value	-	-
- Decrease investment value due to divestment	-	-
- Ending balance	- 201.187.500.000	201.187.500.000
Cumulative gain/(loss) in profit after acquisition		
- Beginning balance	42.870.600.784	42.870.600.784
- Cumulative gain/(loss) from associates and joint ventures in the year	- 25.218.264.409	25.218.264.409
- Deduct dividends	- 4.350.000.000	4.350.000.000
- Decrease due to divestment	-	-
- Ending balance	- 63.738.865.193	63.738.865.193
Book value		
Beginning balance	244.058.100.784	244.058.100.784
Ending balance	- 264.926.365.193	264.926.365.193

15b. Equity investment in another entity

This explanatory note is an integral part of the consolidated financial statements

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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3rd Quarter of 2025, Financial Year Ending September 30th, 2025

	Ending balance			Beginning balance		
	Original cost	Fair value(*)	Provision	Giá gốc	Giá trị hợp lý	Dự phòng
Other Long-term investment	30.187.377.535	30.187.377.535	-	55.462.365.461	27.657.649.333	(27.804.716.128)
Total	30.187.377.535	30.187.377.535	-	55.462.365.461	27.657.649.333	(27.804.716.128)

16. Goodwill

Goodwill arising from the acquisition of a subsidiary	Beginning balance	Increase during the year	Increase due to the consolidation of a newly acquired subsidiary during the year	Foreign exchange impact due to the translation of financial statements	Distributed during the year	Ending balance
- DLG Ansen Electronics Co., Ltd. (Distribution period: 10 years)	459.084.563	-	-	-	(49.780.254)	409.304.309
- DLG Ninh Thuan Solar Power Joint Stock Company (Distribution period: 10 years)	57.368.121.737	-	-	-	(9.868.559.746)	47.499.561.991
- Mass Noble Investment Co. Ltd. (Distribution period: 10 years)	88.459.804.801	-	-	304.576.792	(20.423.167.880)	68.341.213.713
Total	146.287.011.101	0		304.576.792	(30.341.507.880)	116.250.080.013

17. Short-term payables to suppliers

	Ending balance	Beginning balance
Short-term payables to related parties	7.798.216.041	7.279.569.275
- Duc Long Gia Lai Group Joint Stock	5.095.230.000	3.863.200.000
- Ansen Electronics Company	2.702.986.041	3.416.369.275
Short-term payables to other suppliers	201.867.082.307	106.366.006.635
- Shenzhen Chuangwei – RGB Electronics Company Limited	119.705.648.368	42.804.130.060
- CNS Amura Precision Co. Ltd	-	10.552.758.472
- Dualshine Electronics Technology Co., Ltd.	8.656.517.367	-
Hung Fai Industrial Technology Ltd	6.383.494.080	
- Others	56.415.335.404	53.009.118.103
Total	198.959.211.260	113.645.575.910

18. Short-term advances from customers

	Ending balance	Beginning balance
Short-term payables to related parties	32.983.881.815	26.475.137.826
- Ansen Electronics Company	32.983.881.815	26.475.137.826

This explanatory note is an integral part of the consolidated financial statements

	<u>Ending balance</u>	<u>Beginning balance</u>
Others	6.563.347.187	5.746.432.016
- Others	6.563.347.187	5.746.432.016
Total	39.547.229.002	32.221.569.842

19. Tax and amounts payable to the State

	<u>Beginning balance</u>		<u>Số phát sinh trong năm</u>				<u>Ending balance</u>	
	<u>Payables</u>	<u>Receivables</u>	<u>Payables</u>	<u>Increase due to the consolidation of a newly acquired subsidiary during the year</u>	<u>Foreign exchange impact due to the translation of financial statements</u>	<u>Paid</u>	<u>Payables</u>	<u>Receivables</u>
- VAT	349.032.082	25.508.074	11.865.612.350	-	-	(10.744.049.751)	1.445.086.607	
VAT imported goods	-	4.026	26.625.977	-	-	(26.625.977)	-	4.026
- Tax corporate income	61.677.826.056	-	4.867.372.452		2.690.347.744	(3.647.903.282)	65.587.642.970	
- Tax Personal income	181.086.546	-	3.235.579.700	-	-	(3.353.803.331)	62.862.915	
- Tax land and housing Land lease	765.285.600	-	227.457.120	-	-	(424.099.920)	568.642.800	
- Tax import/export	-	40.257	43.107.004	-	-	(43.107.004)	-	40.257
- Other fees and charges, Payables	-	-	241.622.385	-	-	(241.622.385)	-	
Total	63.648.230.284	25.552.357	20.507.376.988		2.690.347.744	(18.481.211.650)	67.664.235.292	44.282

VAT

Group pay VAT under the deduction method.

Corporate income tax

The corporate income tax payables for the year are estimated as follows:

<u>This year</u>	<u>Previous year</u>
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	<u>This year</u>	<u>Previous year</u>
Total accounting profit before tax	47.163.844.343	87.544.426.819
Adjustments to increase or decrease accounting profit to determine the taxable profit for corporate income tax:		
- Increase adjustments	31.368.854.240	7.130.655.784
+ <i>Unreasonable and non-deductible expenses</i>	1.027.346.360	934.291.058
+ <i>Distribution of Goodwill</i>	30.341.507.880	6.196.364.726
+ <i>Taxable income losses of branches that file separate corporate income tax returns</i>	80.069.251.299	-
- Decrease adjustments	(84.709.826.363)	(17.977.600.238)
+ <i>Share of profit in joint venture companies</i>	(25.218.264.409)	(17.977.600.238)
+ <i>Share of profit in Subsidiary</i>	(59.491.561.954)	-
+ <i>Other decrease</i>	-	-
Taxable income	80.069.251.299	76.697.482.366
Tax-exempt income		(64.683.335.410)
Taxable income	80.069.251.299	12.014.146.956
10% Taxable income	72.870.002.242	2.339.821.089
17-20% Taxable income	7.199.249.057	9.674.325.867
Corporate income tax payables based on taxable income	8.510.872.564	2.168.847.281
Corporate income tax reduction(*)	3.643.500.112	-
Supplementary corporate income tax from prior periods	-	-
Total current corporate income tax payables	4.867.372.452	2.168.847.281

20. Short-term payables costs

	<u>Ending balance</u>	<u>Beginning balance</u>
- Interest from loans	-	10.364.394.076
- Accrued operating expenses for the plant and office	18.159.961.195	11.564.413.612
- Other Payables	13.344.927.252	44.777.847.470
Total	31.504.888.447	66.706.655.158

21. Other short-term and long-term payables**21a Other short-term payables**

<u>Ending balance</u>	<u>Beginning balance</u>
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Consolidated Financial Statement Notes (Continued)

3rd Quarter of 2025, Financial Year Ending September 30th, 2025

	Ending balance	Beginning balance
- Receive margin, short-term betting deposits	5.102.936.385	8.018.973.247
- Other payables	1.501.464.397	2.552.604.002
Total	6.604.400.782	10.571.577.249

21b. Other long-term payables

	Ending balance	Beginning balance
<i>Payables to related parties</i>	-	-
<i>Other short-term payables</i>	2.050.626.300	980.256.425
- Other payables	2.050.626.300	980.256.425
Total	2.050.626.300	980.256.425

22. Short-term and long-term loans and finance lease liabilities

Changes in the Short-term and long-term loans and finance lease liabilities as follow:

	Beginning balance	Loan amount incurred during the year	Loan amount repaid during the year	Ending balance
- Short-term loans from banks, organizations, and individuals	877.855.458.233	342.934.715.551	(375.681.812.380)	845.108.361.404
Total	877.855.458.233	342.934.715.551	(375.681.812.380)	845.108.361.404

22a. Short-term loans and finance lease liabilities

	Ending balance		Beginning balance	
	Value	Amount available for debt repayment	Value	Amount available for debt repayment
Short-term loan Payables to related parties	-	-	-	-
- Nguyễn Thanh Lâm	-	-	-	-
Short-term loan Payables to other organizations and individuals	220.664.313.364	220.664.313.364	166.223.205.193	166.223.205.193
- Vietnam Joint Stock Commercial Bank for Industry and Trade ⁽¹⁾	1.209.684.233	1.209.684.233	50.275.348.497	50.275.348.497
- Asia Commercial Bank (ACB) ⁽²⁾	195.097.697.701	195.097.697.701	65.947.856.696	65.947.856.696
- Vietnam Import/Export Commercial Joint Stock Bank - Saigon Branch ⁽³⁾	-	-	50.000.000.000	50.000.000.000
- Ho Chi Minh City Development Joint Stock Commercial Bank ⁽⁴⁾	19.300.000.000	19.300.000.000	-	-
- Others	5.056.931.430	5.056.931.430	-	-
Long-term debt due for repayment	4.740.050.000	4.740.050.000	85.794.755.000	85.794.755.000
- Orient Commercial Joint Stock Bank	4.740.050.000	4.740.050.000	85.794.755.000	85.794.755.000
- Others	-	-	-	-
Total	225.404.363.364	225.404.363.364	252.017.960.193	252.017.960.193

⁽¹⁾ This is a loan from the Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) under Loan Agreement No. 072/2024-HĐCVHM/NHCT947-ANSEN dated November 11, 2024.

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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Consolidated Financial Statement Notes (Continued)

3rd Quarter of 2025, Financial Year Ending September 30th, 2025

- Credit limit: VND 50,000,000,000;
- Loan term: Each loan's term is calculated from the day after the disbursement date to the due date for repayment of both principal and interest;
- Maximum term: As stated in each debt receipt but not exceeding 06 months;
- Interest rate: According to each disbursement;
- Purpose: To supplement working capital for business operations;

Collateral: This loan is secured by third-party guarantees, including land use rights and assets attached to the land located in Binh Thuan Ward, District 7, Ho Chi Minh City owned by Mr. Ho Hai Dang (an employee of DLG Ansen Electronics Co., Ltd.) under Mortgage Agreement No. 154/2021/HĐBĐ/NHCT947 dated June 21, 2021, and land use rights in District 7, Ho Chi Minh City owned by Mr. Bui Phap and Mrs. Nguyen Thi Huong under Guarantee Agreement No. 007/2023/HĐBĐ/NHC-ANSEN dated January 18, 2023 (refer to Note VII.3)

(2) This is a loan from Asia Commercial Bank (ACB) under the following agreements:

a. Credit Facility Agreement No. KHO.DN.5953.261124 dated December 4, 2024

- Credit limit: USD 2,000,000;
- Validity period of the credit limit: 12 months from the date of signing the agreement;
- Loan term: Each debt instrument shall not exceed 5 months;
- Interest rate: As specified for each disbursement;
- Purpose: To provide loans secured by post-delivery receivables;

Collateral: All property rights including receivables, claims for damages, insurance entitlements, and all other monetary rights and interests; all amounts (receivables, claims for compensation, insurance proceeds, and other related funds); and other movable assets with monetary value that the Company is entitled to under future export documentation contracts formed under the post-delivery payment method, signed between the Company and the Obligors (individuals or organizations with payment obligations to the Company), including rights, proceeds, and amounts related to the resolution of invalid or prematurely terminated contracts.

b. Credit Agreement No. 1401LAV240062948 dated June 28, 2024

- Credit limit: VND 50,000,000,000;
- Purpose of loan: To supplement working capital for business operations;
- Interest rate: The interest rate for each loan is specified in the respective debt receipt;
- Loan term: 12 months;

Collateral: Secured by a fixed deposit agreement with a value of VND 50,000,000,000 (refer to Note V.3).

(3) This is a loan from Vietnam Export Import Commercial Joint Stock Bank under Credit Contract No. 02/2024/HĐCT dated July 1, 2024.

- Credit limit: VND 50,000,000,000;
- Purpose of the loan: To supplement working capital;
- Interest rate: 5.3% per year;
- Loan term: 12 months;
- Collateral: Unsecured (credit-based)..

This is a loan under Loan Agreement No. 072/2024-HĐCVHM/NHCT947-ANSEN dated November 11, 2024:

- Credit limit: VND 50,000,000,000;
- The loan term for each drawdown is calculated from the day following the lender's disbursement date to the date the borrower is required to repay the full principal and interest;

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

- The loan term is specified in each promissory note but shall not exceed 6 months;
- Interest rate: determined at each drawdown;
- Purpose: to supplement working capital for production and business activities;
- Collateral: This loan is secured by third-party guarantees in the form of land use rights and assets attached to land located in Binh Thuan Ward, District 7, Ho Chi Minh City, owned by Mr. Ho Hai Dang (an employee of the Company) under Mortgage Agreement No. 154/2021/HĐBĐ/NHCT947 dated June 21, 2021, and land use rights in District 7 owned by Mr. Bui Phap (a related party) and Ms. Nguyen Thi Huong (an insider related to Mr. Bui Phap) under Security Agreement No. 007/2023/HĐBĐ/NHC-ANSEN dated January 18, 2023.

For more details, refer to Section VII.2 – Notes to the Financial Statements.

(2) This is a loan under Credit Facility Agreement No. KHO.DN.5953.261124 dated December 4, 2024:

- Credit limit: USD 2,000,000;
- Validity period of the credit facility: 12 months from the contract signing date;
- Loan term: each disbursement shall not exceed 5 months;
- Interest rate: determined at each drawdown;
- Purpose: secured loan based on accounts receivable from post-delivery payments.

(3) This is a loan from Asia Commercial Bank (ACB) – Ba Thang Hai Branch, Ho Chi Minh City under Loan Agreement No. KHO.1438.150925 dated September 19, 2025; Secured Agreement No. KHO.BDDN113.150925 dated September 19, 2025; and Promissory Note dated September 24, 2025. This is a 9-month short-term loan with an annual interest rate of 5.9%.

(4) This is a loan from Ho Chi Minh City Development Bank under Loan Agreement No. 01/2025PGPCC/HĐTD dated September 26, 2025; Secured Agreement No. 0112025PGPCC/HĐBĐ dated September 26, 2025; and Promissory Note dated September 26, 2025. This is a 4-month short-term loan with an annual interest rate of 7%.

22b. Long-term loans and finance lease liabilities

	Ending balance		Beginning balance	
	Value	Amount available for debt repayment	Value	Số có khả năng trả nợ
Long-term borrowings and finance lease liabilities payable to related parties	-	-	-	-
Long-term loans and finance lease liabilities Payables to other organizations and individuals	619.703.998.040	619.703.998.040	625.837.498.040	625.837.498.040
Orient Commercial Joint Stock Bank ⁽¹⁾	576.769.748.040	576.769.748.040	576.769.748.040	576.769.748.040
Asia Commercial Joint Stock Bank ⁽²⁾	42.934.250.000	42.934.250.000	49.067.750.000	49.067.750.000
Total	619.703.998.040	619.703.998.040	625.837.498.040	625.837.498.040

⁽¹⁾ This is a loan from Orient Commercial Joint Stock Bank (OCB) under Credit Contract No. 00009/2019/HĐTD-OCB-DN dated August 8, 2019, and Credit Contract No. 00010/2019/HĐTD-OCB-DN dated August 8, 2019, with a loan term of 144 months. The interest rate is determined according to each individual disbursement agreement.

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As of June 30, 2024, the total outstanding loan balance is VND 649,221,722,040. The purpose of the loan is to finance the investment and construction of the Thuan Nam Duc Long Solar Power Plant (Thuan Nam 19 Project) (hereinafter referred to as the "Project").

This loan is secured by the value of the Project's tangible fixed assets formed during construction, with an original cost of VND 860,533,812,581 (refer to Note V.11), and two Land Use Rights Certificates: Certificate No. 364963, covering an area of 560,087.2 m²; Certificate No. 159262, covering an area of 15,828.6 m². The remaining site clearance compensation value is VND 27,524,334,406 (refer to Note V.10).

⁽²⁾ This is a loan from Asia Commercial Joint Stock Bank (ACB) under Credit Facility Agreement No. KHO.DN.2454.270624 dated December 5, 2024:

- Credit limit: VND 50,000,000,000;

- Loan term: 77 months from the date of first disbursement;

- Interest rate: Determined at each disbursement;

- Purpose: To finance the payment of reasonable, lawful, and legitimate expenses related to the acquisition of land use rights and assets attached to land at Lot I3-6, N2 Street, High-Tech Park, Tang Nhon Phu A Ward and Tan Phu Ward, Thu Duc City, Ho Chi Minh City, and to invest in machinery and equipment for television production;

Collateral: Real estate located at No. 97/2 Nguyen Huu Canh Street, Ward 22, Binh Thanh District, Ho Chi Minh City (refer to Note V.12).

23. Owner's equity**23a Statement of changes in owner's equity**

Indicator	Owner's equity contribution	Capital Surplus	Foreign Exchange Differences	Development Investment Fund	Retained Earnings after Tax	Non-controlling Interest (*)	Total
For the financial year ending December 31, 2024							
As at 01/01/2024	1.062.360.940.000	1.049.485.820		663.498.805	163.466.413.767	169.997.780.389	1.397.538.118.7
Increase during the year	-	-	8.690.981.673	-	1.386.485.583	25.000.836.114	35.078.303.3
- Increase from business operations	-	-	8.690.981.673	-	1.386.485.583	25.000.836.114	35.078.303.3
Decrease during the year	-	-	-	-	(701.513.762)	(60.558.464.816)	(61.259.978.5)
As at 31/12/2024	1.062.360.940.000	1.049.485.820	8.690.981.673	663.498.805	164.151.385.588	134.440.151.687	1.371.356.443.5
For the financial year ending September 30, 2025							
As at 01/01/2025	1.062.360.940.000	1.049.485.820	8.690.981.673	663.498.805	164.151.385.588	134.440.151.687	1.371.356.443.5
Increase during the year	-	-	6.886.734.428	-	9.033.679.283	33.422.752.572	49.343.166.2
- From the business results for the year	-	-	-	-	9.033.679.283	33.262.792.608	42.296.471.8
- Increase due to consolidation of subsidiaries	-	-	-	-	-	159.959.964	159.959.9
- Increase from dividend distribution in securities	-	-	-	-	-	-	-
- Foreign Exchange Differences	-	-	6.886.734.428	-	-	-	6.886.734.4
Decrease during the year	-	-	-	-	(101.209.726)	(49.101.209.726)	(49.202.419.4)

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Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

- Dividends	-	-	-	-	-	(49.000.000.000)	(49.000.000.00)
- Other reduction					(101.209.726)	(101.209.726)	(202.419.4)
As at 30/09/2025	1.062.360.940.000	1.049.485.820	15.577.716.101	663.498.805	173.083.855.145	118.761.694.533	1.371.497.190.4

23b. Capital transactions with owners and profit distribution

	<u>This year</u>	<u>Previous year</u>
- Owner's equity contribution chủ sở hữu		
+ Contributed capital at Beginning of the year	1.062.360.940.000	1.062.360.940.000
+ Contributed capital at Increase during the year	-	-
+ Contributed capital at Decrease during the year	-	-
+ Contributed capital at end of year	1.062.360.940.000	1.062.360.940.000

23c. Security

	<u>Ending balance</u>	<u>Beginning balance</u>
Number of securities registered for issuance	106.236.094	106.236.094
Number of securities issued/sold to the public	106.236.094	106.236.094
- Regular security	106.236.094	106.236.094
- Preferred Security(The type classified as owner's equity)	-	-
Number of securities repurchased	-	-
- Regular security	-	-
- Preferred Security	-	-
Number of Outstanding securities	106.236.094	106.236.094
- Regular security	106.236.094	106.236.094
- Preferred Security	-	-
Par value of Outstanding securities: 10.000 VND		

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT (UNIT: VND)**1. Revenue from sales and provision of services****Total revenue**

Detail include:	<u>Q3-2025</u>	<u>Q3-2024</u>
- Revenue from sale of electronic components	82.888.914.280	25.177.783.977
- Revenue from docking	4.341.581.027	3.511.075.451
- Revenue from sale of solar power	48.300.156.191	46.856.767.780
- Revenue from the sale of home appliances	73.264.518.733	-
- Revenue from transportation and others	79.913.364	301.217.158
Total	<u>208.875.083.595</u>	<u>75.846.844.366</u>

2. COGS

ALPHA SEVEN GROUP JOINT STOCK COMPANY

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Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Detail include:		Q3-2025	Q3-2024
- COGS of sale of electronic components		68.923.945.651	21.625.261.347
- COGS of docking		1.438.976.054	841.396.756
- COGS of sale of solar power		13.830.793.719	13.702.636.261
- COGS of sale of home appliances		81.616.633.543	-
- COGS of transportation and others		102.342.654	312.660.128
Total		165.912.691.621	36.481.954.492
3. Revenue from financial activities			
Detail include:		Q3-2025	Q3-2024
- Interest on deposits and loans		6.723.423.579	4.048.560.773
- Dividend		-	-
- Reversal of provision for doubtful debts		-	-
- Other financial income		285.043.686	237.471.275
Total		7.008.467.265	4.286.032.048
4. Financial expenses			
Detail include:		Q3-2025	Q3-2024
- Costs of Interest from loans		16.890.859.566	15.053.367.542
- Costs of liquidation of financial investments		(1.025.548.127)	555.683.645
Total		15.865.311.439	15.609.051.187
5. Selling expenses			
Detail include:		Q3-2025	Q3-2024
- Labor costs		4.622.037.523	119.324.999
- Outsourcing cost		2.560.300.227	-
- Other selling expenses		1.468.933.200	182.633.356
Total		8.651.270.950	301.958.355
6. Administrative expenses			
Detail include:		Q3-2025	Q3-2024
- Costs of management employee		6.649.637.849	1.886.546.465
- Depreciation of fixed assets		3.652.764.121	260.219.915
- Distribution of Goodwill		7.766.081.114	2.065.454.909
- Outsourced service costs		3.432.151.754	2.234.496.876
- Other administrative expenses		2.151.113.629	-
Total		23.651.748.469	6.446.718.165
7. Other income			
Detail include:		Q3-2025	Q3-2024

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Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

- Other income	75.967.583	196.961.939
Total	75.967.583	196.961.939

8. Other expenses

Detail include:	Q3-2025	Q3-2024
- Other expenses	198.070.894	73.700.273
Total	198.070.894	73.700.273

9. Basic interest on securities

	Q3-2025	Q3-2024
Post-tax profit attributable to the parent company shareholders	2.573.742.610	18.127.484.413
Increase adjustments, decrease accounting profit to determine the profit distribution for shareholders holding regular securities:	-	-
- <i>Provision for bonus and welfare fund</i>	-	-
Profit based on basic interest on securities	2.573.742.610	18.127.484.413
Weighted average number of outstanding regular securities during the year (Shares)	106.236.094	106.236.094
Basic interest on securities	24	171

10. Decrease in interest on securities

	Q3-2025	Q3-2024
Post-tax profit attributable to the parent company shareholders	2.573.742.610	18.127.484.413
Increase adjustments, decrease accounting profit to determine the profit distribution for shareholders holding regular securities:	-	-
- <i>Provision for bonus and welfare fund</i>	-	-
Profit based on decrease in interest on securities	2.573.742.610	18.127.484.413
Weighted average number of outstanding regular securities during the year (Shares)	106.236.094	106.236.094
Additional quantity of common securities issued after the end of the year (Shares)	-	-
Decrease in interest on securities	24	171

11. Costs of production and business by factors

Detail include:	Q3-2025	Q3-2024
- Costs of Raw materials, Materials	104.229.350.127	16.995.658.686
- Labor costs	35.631.369.260	5.480.468.685
- Depreciation of fixed assets	13.849.489.691	13.266.325.697
- Distribution of Goodwill	7.765.603.595	4.455.255.502

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Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

- Costs of Outsourcing	24.827.391.319	2.065.454.909
- Other cash expenses	11.912.507.048	967.467.533
Total	198.215.711.040	43.230.631.012

VII. OTHER INFORMATION**1. Contingent liabilities**

The group has no contingent liabilities that are expected to arise as of the issuance date of this report.

2. Transactions and Balances with related parties**2a. Transactions and balances with key management personnel and individuals related to key management personnel****Income of key management personnel**

Salary	Position	Q3-2025	Q3-2024
-Mr. Nguyễn Đình Trạc	General Director	45.000.000	45.000.000
-Mr. Chu Sỹ Hoạt	Deputy Director	19.500.000	32.970.000
-Mr. Phạm Tiến Dũng	Deputy Director	33.570.000	33.570.000
-Ms. Hà Thị Phương Oanh	Chief of Accounting Department	42.000.000	30.000.000
Total		140.070.000	141.540.000

During the year, members of the Board of Directors and the Supervisory Board did not incur any salary or remuneration at the Group.

2b. Transactions and Balances with other related parties**Other related parties to the Group include:**

Related parties	Relationship
1. Global Capital Co, Ltd,	Major shareholder of the Company (holding 17,00% Charter capital)
2.Mr. Bùi Pháp	Major shareholder of the Company (holding 24,01% Charter capital)
3. Công ty CP BOT&BT Đức Long Đắc Nông ("BOT Đắc Nông")	Công ty liên kết (Công ty nắm giữ 29% vốn điều lệ)
4.Mr. Nguyễn Thanh Lâm	The legal representative (Director) of DLG Ansen Electronics Company Limited (appointed on July 6, 2023)
5. Duc Long Gia Lai Group Joint Stock Company ("DLG")	Common major shareholder (Bùi Pháp)
6. Duc Long Gia Lai Wood Processing Branch – Duc Long Gia Lai Group Joint Stock Company	Branch of DLG
7. Ansen Electronics Company	Mass Noble Investments Limited is the company that controls the business operations of Ansen Electronics Company

Transactions between the Group with other related parties as follow:

Related parties	Jobs description	Q3-2025	Q3-2024
1. Global Capital Co, Ltd,	No occurrence	-	-
2.Mr. Bùi Pháp	No occurrence	-	-

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Consolidated Financial Statement Notes (Continued)3rd Quarter of 2025, Financial Year Ending September 30th, 2025

Related parties	Jobs description	Q3-2025	Q3-2024
3. Công ty CP BOT&BT Đức Long Đắc Nông	Dividend	-	-
4. Mr. Nguyễn Thanh Lâm	Paying loan principle	-	-
	Interest	-	-
5. Duc Long Gia Lai JSC	Kiosk rental	264.000.000	264.000.000
	Rooftop rental	60.000.000	60.000.000
	Doanh thu cho thuê xe	13.636.364	13.636.364
	Other investment	-	-
	No occurrence	-	-
6. Ansen Electronics Company	Bán hàng	5.256.864.141	25.173.131.187
	Mua hàng hóa, nguyên vật liệu	826.353.316	8.018.721.576
		-	-

Balance end of of the year related parties:

Refer to the explanatory items V.4, V.5, V.6, V.7, V.17, V.18, V.21, V.22.

3. Collateral**Collateral pledged to another entity**

The Group used its assets (the expansion project of the Duc Long Gia Lai bus station on Ly Nam De Street, Tra Ba Ward, Pleiku City, Gia Lai Province (see Note V.11)) as collateral to secure the repayment for the bond issuance on December 31, 2014, by a third party (Duc Long Gia Lai Group Joint Stock Company - Common major shareholder). This guarantee was approved by the Company's Board of Directors as per the meeting minutes number 08/BB-HDQT dated December 5, 2014.

Collateral of a third party

The Group is guaranteed by a third party (Mr. Ho Hai Dang, Mr. Bui Phap, and Ms. Nguyen Thi Huong) for the Group's loan with their personal assets. (See Note V.22).

4. Segment report**Segment report by Business sector**

This year	Net Sales and service provision	COGS	Gross profit from Sales and service provision
Sale of electronic components	82.888.914.280	68.923.945.651	13.964.968.629
Docking service	4.341.581.027	1.438.976.054	2.902.604.973
Solar power	48.300.156.191	13.830.793.719	34.469.362.472
Sale of household appliances	73.264.513.058	81.616.633.543	(8.352.120.485)
Transportation Service and others	79.913.364	102.342.654	(22.429.290)
Total	208.875.077.920	165.912.691.621	42.962.386.299

ALPHA SEVEN GROUP JOINT STOCK COMPANY*Address: Lot I3-6, N2 Street, Hi-Tech Park, Tan Nhon Phu A Ward, Thu Duc City, Ho Chi Minh City.***Consolidated Financial Statement Notes (Continued)***3rd Quarter of 2025, Financial Year Ending September 30th, 2025*

<i>Previous year</i>	Net Sales and service provision	COGS	Gross profit from Sales and service provision
Sale of electronic components	25.177.783.977	21.625.261.347	3.552.522.630
Docking service	3.511.073.451	841.396.756	2.669.678.695
Solar power	46.856.767.780	13.702.636.261	33.154.131.519
Transportation Service and others	301.217.158	312.660.128	(11.442.970)
Total	75.846.844.366	36.481.954.492	39.364.889.874

Segment report by geographic area

All activities of the Group are conducted exclusively within the territory of Vietnam

5. Ability to operate continuously

As of the date of preparation of the consolidated financial statements, there are no factors indicating any potential impact on the Company's ability to continue as a going concern. Therefore, the consolidated financial statements for the financial year ending September 30, 2025, have been prepared based on the assumption that the Company will continue its business operations.

6. Comparative data

These are the figures from the consolidated financial statements for the financial year ending December 31, 2024, audited by TNHH Kiểm toán and Tư vấn Chuẩn Việt. For the Income Statement and the Cash Flow Statement, the comparative figures are as of September 30, 2024

*Thu Duc City, October 30, 2025***Prepared by/Chief of Accounting Department****General Director**

HÀ THỊ PHƯƠNG OANH**NGUYỄN ĐÌNH TRẠC**