AMECC MECHANICAL CONTRUCTION JSC

CONSOLIDATED FINANCIAL STATEMENTS

SECOND QUATER OF 2026

AMECC MECHANICAL CONSTRUCTION ,. JSC
Km35 - Highway 10, An Quang commune, Hai Phong city

Form No. B 01a-DN/HN
(Issued with Circular No. 43/2026/TT-BTC on April 20th, 2026, of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30th Jun 2026

(Applies to businesses meet the assumption of continuous operation)

Unit: VND

ASSETS	Code	Note	30/06/2026	01/01/2026 (Reclassified)
1	2	3	4	5
A - SHORT-TERM ASSETS	**100**	**3**	**3.350.136.215.656**	**2.732.688.762.275**
I. Cash and cash exchangeable	**110**		**265.160.002.462**	**430.907.716.918**
1. Cash	111		260.155.775.580	421.244.379.702
2. Cash exchangeable	112		5.004.226.882	9.663.337.216
II. Short-term financial investments	**120**	4	**147.470.498.265**	**137.639.196.096**
3. Short-term held-to-Maturity investments	123		147.470.498.265	137.639.196.096
III. Short-term receivables	**130**		**903.002.153.313**	**966.457.557.483**
1. Short-term Receivables from Customers	131	5	452.163.262.034	744.954.949.656
2. Prepayment to suppliers	132	6	111.526.594.161	91.399.756.234
4. Receivables by the Progress of Construction Contracts	134	7	251.497.224.681	148.895.550.000
5. Other receivalbe	135	9	153.292.652.817	57.648.856.267
6. Provision for bad short-term receivables (*)	136		(65.477.580.380)	(76.441.554.674)
IV. Inventories	**140**	**11**	**1.994.033.404.617**	**1.130.088.488.622**
1. Inventory	141		1.994.033.404.617	1.130.088.488.622
VI. Other short-term assets	**160**		**40.470.156.999**	**67.595.803.156**
1. Short-term prepaid expenses	161	16.a	2.469.420.753	9.651.262.776
2. Input VAT	162		37.937.521.006	57.944.540.380
3. Taxes and Receivables from State Budget	163		63.215.240	
B - LONG-TERM ASSETS	**200**		**1.304.213.389.029**	**1.178.567.546.283**
I. Long-term receivables	**210**		**32.211.172.036**	**25.068.924.036**
5. Long-term others receivable	215	9	32.211.172.036	25.068.924.036
II. Fixed assets	**220**		**825.781.631.475**	**792.222.519.921**
1. Tangible fixed assets	221	13	371.790.161.811	384.835.882.829
- The original price	222		699.691.260.587	689.031.434.186
- Accumulated depreciation (*)	223		(327.901.098.776)	(304.195.551.357)
2. Financial lease assets	224	14	421.749.720.607	374.560.073.171
- The original price	225		572.957.385.925	503.174.326.759
- Accumulated depreciation (*)	226		(151.207.665.318)	(128.614.253.588)
3. Intangible fixed assets	227	15	32.241.749.057	32.826.563.921
- The original price	228		51.915.915.419	51.660.915.419
- Accumulated depreciation (*)	229		(19.674.166.362)	(18.834.351.498)
V. Long-term progressing assets	**250**		**123.811.394.858**	**84.385.862.550**
2. Capital Construction in Progress	252	12	123.811.394.858	84.385.862.550
VI. Long-term financial investments	**260**	4	**295.014.121.691**	**249.970.728.222**
2. Investments in Associates, Joint-Ventures	262		80.896.608.578	80.052.783.817
3. Investments in Other Companies	263		169.117.944.405	169.117.944.405
5. Long-term held-to-maturity investments	265		44.999.568.708	800.000.000
VII. Other long term assets	**270**		**27.395.068.969**	**26.919.511.554**
1. Long-term prepaid expenses	271	16.b	16.321.953.554	15.846.396.139
2. Deferred income tax assets	272		11.073.115.415	11.073.115.415
TOTAL ASSSETS (280 = 100 + 200)	**280**		**4.654.349.604.685**	**3.911.256.308.558**

RESOURCES	Code	Note	30/06/2026	01/01/2026 (Reclassified)
1	2	3	4	5
C - LIABILITIES	**300**		**3.739.907.957.323**	**3.049.011.429.187**
I. Current liabilities	**310**		**3.257.206.470.763**	**2.564.153.418.791**
1. Payables to seller: short-term	311	18	209.234.087.129	303.436.187.109
2. Short-term Advances Received from the Customers	312	19	888.686.150.036	887.520.638.894
4. Short-term taxes and amounts payable to the State	314	20	46.413.491.830	45.621.965.244
5. Payables to employees	315		34.351.513.446	25.164.321.724
6. Short-term payable expenses	316	21	42.347.451.616	79.085.302.517
10. Other short-term payables	320	22.a	19.369.573.655	19.961.325.927
11. Short-term borrowings and financial leases	321	17	2.016.791.632.469	1.203.357.647.376
13. Reward and Welfare Fund	323		12.570.582	6.030.000
II. Long-term liabilities	**330**		**482.701.486.560**	**484.858.010.396**
8. Others long term payables	338	22.b	73.358.968.505	78.858.968.505
9. Long-term borrowings and finance lease	339	17	409.342.518.055	405.999.041.891
D - OWNER'S EQUITY	**400**	**23**	**914.441.647.362**	**862.244.879.371**
1. Owner's equity invested capital	411		600.000.000.000	600.000.000.000
- Ordinary stock with voting right	411a		600.000.000.000	600.000.000.000
2. Capital surplus	412		(3.255.000.000)	(3.255.000.000)
7. Exchange rate difference	417		2.146.643.513	2.146.643.513
8. Development Investment Fund	418		228.740.477.767	191.841.738.018
10. Undistributed Profit	420		86.809.526.082	71.511.497.840
- Accumulated Undistributed Profit by The End of The Previous Period	420a		34.613.163.238	16.612.758.091
- Undistributed Profit of the Current Period	420b		52.196.362.844	54.898.739.749
TOTAL RESOURCES (440 = 300 + 400)	**440**		**4.654.349.604.685**	**3.911.256.308.558**

Hai Phong City, day 29 month 07 year 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
Tran Trung Hoa	Nguyen Huu Phong	Nguyen Van Tho

M.S.D.N: 0200780983
CÔNG TY CỔ PHẦN CƠ KHÍ XÂY DỰNG AMECC
THÀNH PHỐ HẢI PHÒNG

AMECC MECHANICAL CONSTRUCTION ,. JSC
Km35 - Highway 10, An Quang commune, Hai Phong city

Form No. B 02a-DN/HN

(Issued with Circular No. 43/2026/TT-BTC on April 20th, 2026, of the Minister of Finance)

INTERIM CONSOLIDATED INCOME STATEMENT REPORT

Second quarter of 2026

Unit: VND

DESCRIPTION	Code	Note	Second quarter of 2026	Second quarter of 2025
			(Reclassified)	
1	2	3	4	5
1. Revenues from sales and services rendered	01	24	**920.492.692.548**	**1.060.878.488.038**
2. Revenue deductions	*02*			
3. Net sales from goods and services sold (10 = 01- 02)	10		**920.492.692.548**	**1.060.878.488.038**
4. Costs of goods sold	11	25	**805.327.092.008**	**985.153.011.591**
5. Gross profit from goods and services sold (20 = 10 - 11)	20		**115.165.600.540**	**75.725.476.447**
6. Gain (loss) on disposal of investment properties	21			
7. Revenue from financing activity	22	26	**8.699.871.429**	**4.789.000.266**
8. Financial activities expenses	23	27	**40.586.797.211**	**22.269.619.931**
- In which: Interest expense	*24*		*40.586.797.211*	*21.854.637.933*
9. Selling expenses	25	28	**7.274.035.779**	**6.617.778.787**
10. General & administration expenses	26	29	**26.232.261.484**	**22.948.004.241**
11. Profit sharing from Investments in Associates, Joint-Ventures	27		**427.685.354**	**826.533.274**
12. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26)}	30		**50.200.062.849**	**29.505.607.028**
13. Other incomes	31	30	**8.448.211.191**	**19.712.230.252**
14. Other expenses	32	31	**11.309.553.245**	**21.562.200.002**
15. Other profits (40 = 31 - 32)	40		**(2.861.342.054)**	**(1.849.969.750)**
16. Total accounting profit before tax (50 = 30 + 40)	50		**47.338.720.795**	**27.655.637.278**
17. Current profit tax expense	*51*	*32*	*12.398.783.837*	*5.659.195.193*
18. Deferred profit tax expense	*52*			*893.643.719*
19. Profit after profit tax (60 = 50 - 51 - 52)	60		**34.939.936.958**	**21.102.798.366**
20. Earning per share (*)	70		582	352
21. Diluted earning per share (*)	71		582	352

Hai Phong City, day 29 month 07 year 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
		M.S.D.N: 0200786963 CÔNG TY CỔ PHẦN CƠ KHÍ XÂY DỰNG AMECC THÀNH PHỐ HẢI PHÒNG
Tran Trung Hoa	**Nguyen Huu Phong**	**Nguyen Van Tho**

Form No. B 02a-DN/HN

(Issued with Circular No. 43/2026/TT-BTC on April 20th, 2026, of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF INCOME

Second quarter of 2026

Unit: VND

DESCRIPTION	Code	Note	Second quarter of 2026	Second quarter of 2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
				(Reclassified)		
1	2	3	4	5	4	5
1. Revenues from sales and services rendered	01	24	920.492.692.548	1.060.878.488.038	1.612.680.482.597	1.613.908.178.844
2. Revenue deductions	02					
3. Net sales from goods and services sold (10 = 01- 02)	10		920.492.692.548	1.060.878.488.038	1.612.680.482.597	1.613.908.178.844
4. Costs of goods sold	11	25	805.327.092.008	985.153.011.591	1.429.480.389.186	1.487.152.334.555
5. Gross profit from goods and services sold (20 = 10 - 11)	20		115.165.600.540	75.725.476.447	183.200.093.411	126.755.844.289
6. Gain (loss) on disposal of investment properties	21					
7. Revenue from financing activity	22	26	8.699.871.429	4.789.000.266	15.674.660.681	10.039.741.242
8. Financial activities expenses	23	27	40.586.797.211	22.269.619.931	71.584.795.750	43.629.090.549
- In which: Interest expense	*24*		*40.586.797.211*	*21.854.637.933*	*71.060.646.678*	*43.016.127.587*
9. Selling expenses	25	28	7.274.035.779	6.617.778.787	9.009.387.897	12.930.197.316
10. General & administration expenses	26	29	26.232.261.484	22.948.004.241	46.772.305.985	40.695.400.085
11. Profit sharing from Investments in Associates, Joint-Ventures	27		427.685.354	826.533.274	843.419.614	826.533.274
12. Net profit from operating activity {30 = 20 + 21 + 22 - (23+ 25 + 26)}	30		50.200.062.849	29.505.607.028	72.351.684.074	40.367.430.855
13. Other incomes	31	30	8.448.211.191	19.712.230.252	9.277.721.217	19.808.607.569
14. Other expenses	32	31	11.309.553.245	21.562.200.002	13.331.014.258	22.112.308.050
15. Other profits (40 = 31 - 32)	40		(2.861.342.054)	(1.849.969.750)	(4.053.293.041)	(2.303.700.481)
16. Total accounting profit before tax (50 = 30 + 40)	50		47.338.720.795	27.655.637.278	68.298.391.033	38.063.730.374
17. Current profit tax expense	51	32	12.398.783.837	5.659.195.193	16.102.028.189	7.783.961.374
18. Deferred profit tax expense	52			893.643.719		893.643.719
19. Profit after profit tax (60 = 50 - 51 - 52)	60		34.939.936.958	21.102.798.366	52.196.362.844	29.386.125.281
20. Earning per share (*)	70		582	352	870	490
21. Diluted earning per share (*)	71		582	352	870	490

Hai Phong City, day 29 month 07 year 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
Tran Trung Hoa	Nguyen Huu Phong	Nguyen Van Tho

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AMECC MECHANICAL CONSTRUCTION ,. JSC
Km35 - Highway 10, An Quang commune, Hai Phong city

Form No. B 03a-DN/HN

(Issued with Circular No. 43/2026/TT-BTC on April 20th, 2026, of the Minister of Finance)

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Under indirect method)

Second quarter of 2026

Unit: VND

Description	Code	Note	Second quarter of 2026	Second quarter of 2025
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	***01***		***47.338.720.795***	***38.063.730.374***
- Depreciation of fixed assets and investment properties	02		*24.094.049.462*	*36.219.094.840*
- Provisions	03			*3.617.977.264*
- Gain/loss from investing and financing activities	05		*(3.375.279.863)*	*(3.795.967.950)*
- Borrowing costs / interest expenses	06		*40.586.797.211*	*43.016.127.587*
3. Operating profit before changes in working capital	***08***		***108.644.287.605***	***117.120.962.115***
- Increase/decrease in receivables	09		*208.750.881.836*	*139.131.957.375*
- Increase/decrease in inventories	10		*(473.058.389.708)*	*74.793.668.995*
- Increase/decrease in payables (excluding interest and corporate income tax payable)	11		*(166.293.252.444)*	*(222.380.780.754)*
- Increase/decrease in prepaid expenses	12		*4.535.694.755*	*3.202.219.181*
- Interest paid	14		*(40.586.797.211)*	*(43.016.127.587)*
- Corporate income tax paid	15		*(7.503.293.717)*	*(9.500.000.000)*
- Other cash payments for operating activities	17		*12.570.582*	*37.212.491.334*
Net cash flows from operating activities	***20***		***(365.498.298.302)***	***96.564.390.659***
1. Cash paid to acquire and construct fixed assets and other long-term assets	21		*(55.217.426.033)*	*(14.392.240.172)*
2. Cash received from disposal or sale of fixed assets and other long-term assets	22			*92.950.000*
3. Cash paid for loans granted or purchase of debt instruments of other entities	23		*29.771.481.856*	*(43.330.061.170)*
4. Cash received from loan collections or sale of debt instruments of other entities	24		*(25.646.948.101)*	*10.460.497.807*
5. Cash paid to invest in other entities	25		*(427.685.354)*	
7. Cash received from interest, dividends, and profit shares	27		*3.375.279.863*	*3.703.017.950*
Net cash flows from investing activities	***30***		***(48.145.297.769)***	***(43.465.835.585)***
3. Proceeds from borrowings	33		*806.360.072.790*	*1.151.958.673.420*
4. Repayment of borrowings	34		*(460.657.116.955)*	*(1.136.917.631.345)*
5. Repayment of finance lease liabilities	35		*(22.679.053.232)*	*(34.651.671.409)*
Net cash flows from financing activities	***40***		***323.023.902.603***	***(19.610.629.334)***
Net increase/(decrease) in cash and cash equivalents during the period (50 = 20 + 30 + 40)	**50**		**(90.619.693.468)**	**33.487.925.740**
Cash and cash equivalents at the beginning of the period	**60**		***355.779.695.930***	***186.363.602.406***
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**		**265.160.002.462**	**219.851.528.146**

Hai Phong City, day 29 month 07 year 2026

PREPARED BY	CHIEF ACCOUNTANT	GENERAL DIRECTOR
(Sign, fullname)	*(Sign, fullname)*	*(Sign, fullname, stamp)*
Tran Trung Hoa	Nguyen Huu Phong	Nguyen Van Tho

M.S.D.N: 020078...
CÔNG TY CỔ PHẦN CƠ KHÍ XÂY DỰNG AMECC
THÀNH PHỐ HẢI PHÒNG

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Second quarter of 2026

1. GENERAL INFORMATION

Form of ownership

AMECC Mechanical Construction Joint Stock Company ("the Company") formerly LISEMCO 2 Joint Stock Company, is established and operates activities under Business Registration Certificate No. 0200786983 dated issued by Hai Phong Authority for Planning and Investment for the first time on 01 February 2008, 21st re-registered on 30 March 2023.

The Company's head office is located at: Km 35, Highway 10, An Quang Commune, Hai Phong City, Vietnam.

Company's Charter capital is VND 600.000.000.000, actual contributed Charter capital by 31 March 2026 is VND 600.000.000.000; equivalent to 60.000.000 shares with the price of VND 10.000 per share.

The total number of employees of the Company as of Jun 30, 2026 is: 1.756 people (as of January 1, 2026: 1.284 people).

Business field

The company operates in the field of industrial production.

Business activities

Main business activities of the Company include:

- Steel structure and equipment fabrication;
- Manufacture of hot-dip galvanized products;
- Construction and installation of project items;
- General contractor/EPC contractor for civil and industrial projects.

Corporate structure

The Company's member entities are as follows:	Address	Main business activities
AMECC Consultancy & Design Center	Hai Phong city	Consulting, design
Company Representative Office in Ho Chi Minh City	Hai Phong city	Business
Company Representative Office in Hanoi	Hai Phong city	Business
AMECC Equipment And Steel Structure Factory No.01	Hai Phong city	Construction
AMECC Equipment And Steel Structure Factory No.02	Hai Phong city	Construction
AMECC Equipment And Steel Structure Factory No.03	Hai Phong city	Construction
AMECC 1 Branch	Hai Phong city	Construction
AMECC Civil And Industrial Construction Branch	Hai Phong city	Construction
AMECC Modul Branch	Hai Phong city	Construction
AMECC Painting And Anti - Corrosion Branch	Hai Phong city	Construction
AMECC Cutting Center	Hai Phong city	Construction
AMECC Precision Machining Center	Hai Phong city	Construction
AMECC Welding Technology Center	Hai Phong city	Construction
AMECC Insulation & Refractoty	Hai Phong city	Construction

Information of Subsidiaries, Associated companies of the Company is provided in Note No 4.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

Statement on Compliance with Vietnamese Accounting Standards and the Accounting System: The Company has applied Vietnamese Accounting Standards and the guiding documents issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, guiding circulars for the implementation of the standards, and the current Accounting System.

2.3. Basis for preparation of Separate Financial Statements

The Separate Financial Statements are presented based on historical cost principle.

The Separate Financial Statements of the Company are prepared based on summarization of the Financial Statements of the independent accounting entities and the head office of the Company.

In the Separate Financial Statements of the Company, the intra-group balances and transactions related to assets, equity, receivables and payables are/are not eliminated in full.

2.4. Accounting estimates

The preparation of Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the [Separate] financial statements and the reported amounts of revenues and expenses during the accounting fiscal year.

The estimates and assumptions that have a material impact in the Separate Financial Statements include:

- Provision for bad debts
- Provision for devaluation of inventory
- Provision for payables
- Estimated allocation of prepaid expenses
- Estimated useful life of fixed assets
- Classification and provision of financial investments
- Estimated income tax

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

2.5. Financial instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilites are not revalued according to fair value at the end of the period because the Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6. Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at transaction date./or applies the approximate exchange rate as real exchange rate, its disparity does not exceed +/- 1% compared to the average Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Separate Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For cash deposited in bank, applying the bid rate of the commercial bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the year.

2.7. Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8. Financial investments

Investments held to maturity comprise term, bonds and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year as follows:

- Investments in subsidiaries and associates: provisions shall be made based on the Seperate Financial Statement of subsidiaries, join ventures, associates at the provision date;
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.9. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the separate financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual method.

Method for valuation of work in process at the end of the year: Unfinished production and business costs are collected for each project that has not been completed or has not recorded revenue, corresponding to the amount of unfinished work at the end of the year.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

2.11. Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these expenses increase the expected future economic benefits derived from the use of tangible fixed assets beyond the standard operating level as initially assessed, these costs are capitalized as an additional cost of the tangible fixed asset.

Other expenses incurred after the fixed assets have been put into operation such as repair, maintenance and overhaul costs are gradually allocated and recorded in the report on business results in the year in which the expenses are incurred.

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred related with finance lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses in order to fully recover the capital.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	06 - 46	years
- Machinery, equipment	02 - 20	years
- Vehicles, Transportation equipment	06 - 10	years
- Office equipment and furniture	04 - 10	years
- Other fixed assets	05 - 25	years
- Land use rights	30 - 50	years
- Management software	04 - 20	years

2.12. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to income statement on a straight-line basis over the period of the lease.

2.14. Prepaid expenses

The expenses incurred but related to operating results of several fiscal years are recorded as prepaid expenses and are allocated to the operating results in the following fiscal years.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:

- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 12 to 36 months.

- The loan guarantee fees are amortized using the straight-line method over a period of 5 years (in accordance with the loan term).
- Prepaid expenses for repairing assets used for ordinary business operations are allocated on a straight-line basis over a period of 12 months.
- Other prepaid expenses are amortised on a straight-line method over their useful lives.

2.15. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the separate financial statements according to their remaining terms at the reporting date.

2.16. Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.17. Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred exceptingthose which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.18. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting year, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, accrued expenses to estimate the cost of goods sold estate, etc. which are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.19. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payable is the most reasonably estimated amount required to settle the current debt obligation at the end of the fiscal year.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payable.

The work warranty reserve is set aside based on the characteristics of each work and the Board of Directors' assessment of the actual warranty time and cost.

Provisions for payables are recorded as operating expenses of the fiscal year. In case provision made for the previous accounting year but not used up exceeds the one made for the current accounting year, the difference is recorded as a decrease in operating expenses. The excess of the provision for payables relating to construction warranty is recorded as other income in the fiscal year.

2.20. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company.

2.21. Revenue

Revenue is recognized when it is probable that the economic benefits, which can be measured reliably, will flow to the Company. Revenue is determined at the fair value of amounts received or expect to get after deducting trade discounts, sales discounts, and sales returns.

Revenue from sale of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services:

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Revenue from construction contract:

- In case the construction contract stipulates that the contractor is paid according to the planned progress, when the results of the construction contract performance can be reliably estimated, the revenue and costs related to the contract are recorded corresponding to the completed work portion determined by the contractor on the date of preparing the financial statements, regardless of whether the invoice for payment according to the planned progress has been prepared or not and how much is recorded on the invoice.
- In case the construction contract stipulates that the contractor is paid according to the value of the performed volume, when the results of the construction contract performance are reliably determined and confirmed by the customer, the revenue and expenses related to the contract are recorded corresponding to the completed work confirmed by the customer in the year reflected on the issued invoice.

Increases and decreases in contract performance, bonuses and other payments are only recorded in revenue when agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that are reasonably certain to be recoverable; contract costs are recognised as expenses in the period when they are incurred.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

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

2.22. Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

2.23. Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Exchange loss.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.24. Corporate income tax

a) Deferred income tax asset

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and deferred income tax liability are determined based on the prevailing corporate income tax rate or the corporate income tax rate which is estimated to change in the future (if the deferred income tax asset or deferred income tax liability are reversed when the new tax rates have been enacted), based on the tax rates and tax laws enacted at the end of the accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded as a decrease to the extent that it is not sure taxable economic benefits will be usable.

Deferred income tax asset and Deferred income tax liability shall be offset against each other when preparing the Statement of Financial position.

b) Current corporate income tax expenses and Deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate. The Head Office and branches maintain separate accounting records and independently finalize their tax obligations.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate

For the fiscal year ended as at 31 December 2026, The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.25. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;

- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.26. Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
- Cash on hand	13.473.012.002	39.806.044.335
- Demand deposits	246.682.763.578	381.438.335.367
- Cash equivalents	5.004.226.882	9.663.337.216
	265.160.002.462	**430.907.716.918**

At 30 Jun, 2026, cash equivalents are term deposits from 01 month to 03 months valued at VND 5.004.226.882 deposited at commercial banks with interest rates from ,.8%/year to 3,8%/year.

As of 30 Jun 2026, cash equivalents valued at VND 5.004.226.882 have been used as collateral for short/long-term loans from banks (see details in Note 17)

4. FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Short-term investments	147.470.498.265	-	137.639.196.096	-
- Term deposits (1)	147.470.498.265	-	137.639.196.096	-
Long-term investments	44.999.568.708	-	800.000.000	-
- Term deposits	44.199.568.708	-	-	-
- Bonds (2)	800.000.000	-	800.000.000	-
	192.470.066.973	-	**138.439.196.096**	-

At 30 Jun 2026, the term deposits are deposits with term of under 12 months with the amount of VND 147.470.498.265 at commercial banks at the interest rate of 2,9% / year to 7,5% / year. the term deposits are deposits with term of over 12 months with the amount of VND 44.199.568.708 at commercial banks at the interest rate of 4,2% / year to 5,8% / year. The term deposits are being used as collaterals for short-term loans from the bank.

(3) The balance of bonds held as at 31 Mar 2026 are bonds purchased under certificates with the Vietnam Joint Stock Commercial Bank for Industry and Trade, 10-year term, marginal interest rate from 1,2%/year - 1,3%/year; Face value 100.000 VND/bond; Maturity from 27 September 2029 to 01 November 2033.

b) Equity investments in other entities

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Investments in joint ventures and associates	**77.119.605.000**	-	**77.119.605.000**	-
- AMECC Trading Joint Stock Company	9.869.765.000	-	9.869.765.000	-
- Global Module Center Joint Stock Company	67.249.840.000	-	67.249.840.000	-
Investments in other entities	**169.117.944.405**	-	**169.117.944.405**	-
- Lisemco 3 Joint Stock Company	100.000.000	-	100.000.000	-
- Lisemco 5 Joint Stock Company	100.000.000	-	100.000.000	-
- AMECC GT Joint Stock Company	13.494.000.000	-	13.494.000.000	-
- Myanma Shippyards - AMECC Joint Venture Co.,Ltd (1)	155.423.944.405	-	155.423.944.405	-
	246.237.549.405	-	**246.237.549.405**	-

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not had any detailed guidance on the determination of the fair value.

(*) Investment in Myanmar Shippyards - AMECC Joint Venture Co.,Ltd: As at 31 March 2026, the actual contributed capital is USD 6.809.900 (out of the total committed capital of USD 26.310.000) equivalent to VND 155.423.944.405. At the time of preparing these Separate Financial Statements, the Joint Venture Company is temporarily suspending operations and is unable to prepare financial statements due to the political instability in Myanmar. This issue shows that there are potential material uncertainties that may affect the ability of the Joint Venture Company to continue as a going concern. However, the Board of Director of the Joint Venture Company assesses that the political situation in Myanmar will soon stabilize and the Joint Venture Company will soon resume investment, production and business activities as planned. On this basis, the Board of Management of the Company has assessed and concluded that there is no need to set up a provision for loss of investment in the Joint Venture Company.

Investments in other entities:

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting rights	Main business activities
Name of joint venture and associates				
- AMECC Trading Joint Stock Company	Hai Phong City	23,50%	23,50%	Commercial business
- Global Module Center Joint Stock Company	Hai Phong City	20,40%	20,40%	Production, service
Name of investee				
- Lisemco 3 Joint Stock Company	Hai Phong City	(*)	(*)	Assembly, manufacturing
- Lisemco 5 Joint Stock Company	Hai Phong City	(*)	(*)	Assembly, manufacturing
- AMECC GT Joint Stock Company	Hai Phong City	11,53%	11,53%	Processing, manufacturing, installation of steel
- Myanma Shippyards - AMECC Joint Venture Co.,Ltd (1)	Myanmar	15,00%	15,00%	Shipbuilding

(*) As at 30 June 2026, the Company has not yet collected complete information on the interest ratio and voting rights ratio of these investments.

5. SHORT - TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Related parties	***31,525,804,990***	-	***35,668,928,751***	-
- AMECC Trading Joint Stock Company	31,525,804,990	-	30,025,804,990	-
- AMECC GT Joint Stock	-	-	5,643,123,761	-
Other	***420,637,457,044***	***(65,477,580,380)***	***709,286,020,905***	***(76,441,554,674)***
- Joint Venture MC - HDEC - CC1	58,712,023,414	-	75,717,048,254	-
- Green Tech Engineering Construction Joint Stock	33,005,675,658	-	62,810,268,701	-
- Joint Venture of Samsung Engineering CO.,LTD and CTCI Corporation (SCJV)	-	-	-	-
- Samsung Engineering Co., Ltd	30,195,755,412	-	43,829,004,526	-
Viet Nam T-Tech Technology Corporation	9,477,017,995	-	35,600,335,920	-
BHI Co., Ltd	15,646,759,813	-	131,556,188,050	-
- Others	273,600,224,752	(65,477,580,380)	359,773,175,454	(76,441,554,674)
	452,163,262,034	**(65,477,580,380)**	**744,954,949,656**	**(76,441,554,674)**

6. SHORT -TERM PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
- Bach Dang 12 Development Investment And Construction	11,874,260,299	-	11,874,260,299	-
- Green Tech Engineering Construction Joint Stock	11,760,942,975	-	10,056,807,404	-
- Hoang Mai Development and Industry Joint Stock Company	4,017,497,700	-	4,819,145,707	-
- Others	83,873,893,187	-	64,649,542,824	-
	111,526,594,161	-	**91,399,756,234**	-

7. RECEIVABLE ACCORDING TO THE PROGRESS OF CONSTRUCTION CONTRACTS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others				
-	12,348,184,695	-	-	-
- Samsung E&A Co., LTD.	318,057,949,229	-	148,895,550,000	-
- Terra Nova Technologies, Inc	- 78,908,909,243	-	-	-
	251,497,224,681	-	**148,895,550,000**	-

8. SHORT - TERM LOAN RECEIVABLES (not increase & not decrease)

9. OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
a.1) Details by content				
- Receivables from social insurance	436,458,180	-	433,740,080	-
- Receivables from health	477,900	-	359,871,642	-
Receivables from VAT related to financial leasing activities	16,256,066,319	-	14,846,125,264	-
- Advances	64,003,387,559	-	11,343,961,513	-
- Mortgages	30,112,612,675	-	14,155,036,768	-
- Materials sent for processing	13,758,405,938	-	14,022,750,641	-
- Other receivables	28,725,244,246	-	2,487,370,359	-
	153,292,652,817	-	**57,648,856,267**	-
a.2) Detail by object				
Related parties	***13,758,405,938***	-	***14,022,750,641***	-
AMECC GT Joint Stock	13,758,405,938	-	14,022,750,641	-
	139,534,246,879	-	***43,626,105,626***	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Phong Branch	-	-	9,353,195,038	-
- Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank For Industry And Trade	3,550,710,107	-	4,059,388,394	-
- Vietnam International Leasing Company Limited	4,271,085,370	-	2,989,513,761	-
- Vietcombank Financial Leasing CO.,LTD	8,274,724,890	-	9,767,729,401	-
- Others	123,437,726,512	-	17,456,279,032	-
	153,292,652,817	-	**57,648,856,267**	-
b) Long-term				
b.1) Details by content				
- Mortgages	32,211,172,036	-	25,068,924,036	-
	32,211,172,036	-	**25,068,924,036**	-

b.2) Detail by object

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
- Vietnam International Leasing Company Limited	23,178,687,000	-	17,437,383,000	-
- Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank For Industry	5,404,537,280	-	4,943,593,280	-
- Others	3,627,947,756	-	2,687,947,756	-
	32,211,172,036	-	**25,068,924,036**	-

10. DOUBTFUL DEBTS

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Total value of receivables and debts that are overdue or not due but difficult to be recovered				
Trade receivables	65.477.580.380	11.267.777.447	81.284.741.978	4.843.187.304
	65.477.580.380	**11.267.777.447**	**81.284.741.978**	**4.843.187.304**

11. INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
- Raw material	1.007.462.675.900	-	440.636.140.426	-
- Tools, supplies	9.376.991.135	-	3.280.750.778	-
- Work in progress	977.193.737.582	-	686.171.597.418	-
	1.994.033.404.617	-	**1.130.088.488.622**	-

12. LONG-TERM ASSET IN PROGRESS

	30/06/2026	01/01/2026
	VND	VND
Investment project to build factories in zone 2 (*)	18.101.135.644	18.001.035.144
The 2025 investment project for the construction of the factory to manufacture integrated equipment - S200 (**)	52.038.757.907	45.214.585.671
The investment project for upgrading GMC (***)	52.017.797.346	20.090.891.735
Others	1.653.703.961	1.079.350.000
	123.811.394.858	**84.385.862.550**

(*) Project name: Investment and construction of factories in zone 2
- Construction location: An Quang commune, Hai Phong;
- Purpose of construction: To build more factories, upgrade office buildings, internal road systems, water supply and drainage, electricity, purchase of machinery and equipment,..;
- Investment capital sources: Own capital and loans;
- Total investment: 225 billion VND;
- Time to start implementation and expected completion: from 01/2022, expected to be completed in the 2nd quarter of 2026;
- Status of the project as of 30/06/2026: completed and increased assets of A5, A6, A7 house items; the remaining items are continuing to be implemented.

(**) Project name: Investment project to build a synchronous equipment factory in 2025 - S200
- Construction location: An Quang commune, Hai Phong;
- Purpose of construction: Prepare infrastructure, machinery and equipment to serve the needs of production and the development of the Company;
- Investment capital sources: Own capital;
- Implementation start time: deployment at 14/01/2025;
- Status of the project as of 30/06/2026: Still continuing to implement many items on the Company's premises.

(***) Project Name: GMC Upgrade Investment Project
- Construction location: Land lot KB2-01, Nam Dinh Vu non-tariff zone and industrial park (Zone 1), in Dinh Vu - Cat Hai economic zone, Dong Hai ward, Hai Phong city;
- Purpose of construction: Preparing infrastructure, machinery and equipment to serve the Company's production needs at GMC;
- Total investment: 56 billion VND;
- Investment capital sources: Own capital;
- Expected completion time: second quarter of 2026;
- Status of the project as of 30/06/2026: The project is continuing to be implemented.

13. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation	Office equipment and furniture	Others	**Total**
	VND	VND	VND	VND	VND	**VND**
Historical cost						
Beginning balance	394.558.489.329	176.147.402.681	47.729.044.206	21.940.158.221	55.082.935.935	695.458.030.372
- Purchase in the period	1.385.500.000	9.594.144.697	220.000.000	571.729.962	197.800.000	11.969.174.659
- Completed construction investment	-	-	-	-	-	-
- Liquidation, disposal	-	(7.735.944.444)	-	-	-	(7.735.944.444)
- Purchase of finance leased fixed assets	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
Ending balance of the period	**395.943.989.329**	**178.005.602.934**	**47.949.044.206**	**22.511.888.183**	**55.280.735.935**	**699.691.260.587**
Accumulated depreciation						
Beginning balance	119.676.824.736	141.797.171.152	30.543.058.634	8.586.553.777	15.451.282.182	316.054.890.481
- Depreciation in the period	6.204.331.026	2.599.955.079	840.384.085	762.012.711	1.515.768.189	11.922.451.090
- Liquidation, disposal	-	(76.242.795)	-	-	-	(76.242.795)
- Purchase of finance leased fixed assets	-	-	-	-	-	-
- Reclassification of depreciation for finance leased assets	-	-	-	-	-	-
- Other decrease	-	-	-	-	-	-
Ending balance of the perid	**125.881.155.762**	**144.320.883.436**	**31.383.442.719**	**9.348.566.488**	**16.967.050.371**	**327.901.098.776**
Net carrying amount						
Beginning balance	274.881.664.593	34.350.231.529	17.185.985.572	13.353.604.444	39.631.653.753	379.403.139.891
Ending balance	**270.062.833.567**	**33.684.719.498**	**16.565.601.487**	**13.163.321.695**	**38.313.685.564**	**371.790.161.811**

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 76.125.529.316
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 120.534.154.354

14. FINANCE LEASE FIXED ASSETS

	Machinery, equipment	Vehicles, transportation equipment	Total
	VND	VND	VND
Historical cost			
Beginning balance	523.988.691.526	5.673.056.733	529.661.748.259
- Finance lease in the period	28.008.415.444	15.287.222.222	43.295.637.666
- Purchase of finance lease fixed assets	-	-	-
Ending balance of the year	**551.997.106.970**	**20.960.278.955**	**572.957.385.925**
Accumulated depreciation			
Beginning balance	126.100.179.055	2.514.074.533	128.614.253.588
- Depreciation in the period	11.380.084.276	11.213.327.454	22.593.411.730
- Purchase of finance lease fixed assets	-	-	-
- Reclassification of depreciation for tangible fixed assets	-	-	-
Ending balance of the year	**137.480.263.331**	**13.727.401.987**	**151.207.665.318**
Net carrying amount			
Beginning balance	397.888.512.471	3.158.982.200	401.047.494.671
Ending balance	**414.516.843.639**	**7.232.876.968**	**421.749.720.607**

15. INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	44.042.972.877	7.872.942.542	51.915.915.419
- Purchase in the peroid	-	-	-
Ending balance of the peroid	**44.042.972.877**	**7.872.942.542**	**51.915.915.419**
Accumulated amortization			
Beginning balance	16.114.984.710	3.137.073.327	19.252.058.037
- Amortization in the peroid	240.163.147	181.945.178	422.108.325
Ending balance of the peroid	**16.355.147.857**	**3.319.018.505**	**19.674.166.362**
Net carrying amount			
Beginning balance	27.927.988.167	4.735.869.215	32.663.857.382
Ending balance	**27.687.825.020**	**4.553.924.037**	**32.241.749.057**

In which:

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 421.800.000.

(*) The land use right value includes 2 land plots with areas of 89.083,9 m2 and 55.126,83 m2 respectively in An Quang commune, Hai Phong city, which are being used to build Lisemco 2 Synchronous Equipment Manufacturing Factory.

16. PREPAID EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
- Dispatched tools and supplies	82.381.304	393.110.231
- Property repair expenses	1.854.070.411	8.610.770.445
- Others	532.969.038	647.382.100
	2.469.420.753	9.651.262.776
b) Long-term		
- Dispatched tools and supplies	4.994.318.722	3.217.113.357
- Loan guarantee fees	11.327.634.832	12.629.282.782
	16.321.953.554	15.846.396.139

17. BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the period		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
- Short-term debts	1.090.943.201.376	1.090.943.201.376	1.737.763.385.247	946.100.003.587	1.882.606.583.036	1.882.606.583.036
- Current portion of long-term debts	34.447.620.000	34.447.620.000	34.447.620.000	34.447.620.000	34.447.620.000	34.447.620.000
- Long-term financial lease liabilities is due for	77.966.826.000	77.966.826.000	6.595.998.869	-	84.562.824.869	84.562.824.869
	1.203.357.647.376	**1.203.357.647.376**	**1.778.807.004.116**	**980.547.623.587**	**2.001.617.027.905**	**2.001.617.027.905**
b) Long-term borrowings						
- Long-term debts	334.942.628.924	334.942.628.924	5.000.000.000	1.106.700.000	338.835.928.924	338.835.928.924
- Long-term finance lease liabilities	183.470.858.967	183.470.858.967	63.466.583.354	42.245.803.757	204.691.638.564	204.691.638.564
	518.413.487.891	**518.413.487.891**	**68.466.583.354**	**43.352.503.757**	**543.527.567.488**	**543.527.567.488**
Amount due for settlement within 12 months	(112.414.446.000)	(112.414.446.000)	41.043.618.869	34.447.620.000	(119.010.444.869)	(119.010.444.869)
Amount due for settlement after 12 months	**405.999.041.891**	**405.999.041.891**			**424.517.122.619**	**424.517.122.619**

Detailed information on Short–term borrowings:

	Contract/ Currency	Interest Rate	Maturity	Loan purpose	Guarantee	30/06/2026	01/01/2026
						VND	VND
Others						**1.882.606.583.036**	**1.090.943.201.376**
Ho Chi Minh City Development Joint Stock Commercial Bank - Hai Phong Branch	Contract No. 10859/23MB/HĐTD (VND)	Floating	19/06/2026	Supplement working capital, payment guarantee, open LC	Factory, machinery and equipment, future assets, debt collection rights from the Company's sales contracts, inventories	47.008.065.491	4.466.031.273
An Binh Commercial Joint Stock Bank - Hai Phong Branch (1)	Contract No. 146/23/TD/BB/075 (VND and USD)	Floating	09/03/2026	Supplement working capital, payment guarantee, open LC	Means of transport, valuable papers, AMS shares of some major shareholders, debt collection rights from the Company's sales contracts	21.426.170.355	21.430.000.000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Hai Phong Branch (2)	Contract No. 30/2024-HĐCVHM/NHCT162-CK (VND and USD)	Floating	From 12/02/2026 to 28/12/2026	Supplement working capital, payment guarantee, open LC	Real estate and shares of some major shareholders, debt collection rights from the Company's sales contracts, deposit contracts	551.290.246.846	585.846.680.152
Military Commercial Joint Stock Bank - Nam Hai Phong Branch (3)	Contract No. 206023.24.253.1614 561.TD (VND and USD)	Floating	From 02/01/2026 to 26/09/2026	Supplement working capital, payment guarantee, open LC	Debt collection rights from the Company's sales contracts, inventories	145.668.161.042	165.544.911.118
Vietnam Prosperity Joint Stock Commercial Bank	Contract No. BCLC-6751-01 (VND và USD)	Floating	From 02/06/2025 to 02/06/2026	Supplement working capital, payment guarantee, open LC	Debt collection rights from the Company's sales contracts, inventories	97.387.398.999	-

	Contract/ Currency	Interest Rate	Maturity	Loan purpose	Guarantee	30/06/2026	01/01/2026
						VND	VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Hai Phong Branch (4)	Contract No. 14583890/2024/HDTL (VND and USD)	Floating	From 02/01/2026 to 26/09/2026	Supplement working capital, payment guarantee, open LC	Land use rights, deposit contracts and debt collection rights from the Company's sales contracts, deposit contracts	168.850.027.289	139.294.379.294
Tien Phong Commercial Joint Stock Bank	Contract No. 65/2024/HDTD/VTY (VND)	Floating	From 02/01/2026 to 26/09/2026	Supplement working capital, payment guarantee, open LC	Debt collection rights from sales contracts, real estate of some major shareholders	-	19.974.632.755
Vietnam Technological and Commercial Joint Stock Bank - Hai Phong Branch	Contract No. HPG20231124327/HDTD (VND)	Floating	From 02/01/2026 to 26/09/2026	Supplement working capital, payment guarantee, open LC	Inventory, AMS shares of some major shareholders and debt claims from the Company's sales contracts	547.692.461.613	46.163.515.383
Woori Bank Viet Nam Limited - Vinh Phuc Branch	Contract No. VN124017283-003/WBVN304 (VND)	Floating	From 02/01/2026 to 26/09/2026	Supplement working capital for business production activities	Deposit contracts	294.861.000.000	100.000.000.000
Others	According to the debt agreements (VND)	Floating	12 months	Supplement capital	Unsecured	8.423.051.401	8.223.051.401
						1.882.606.583.036	1.090.943.201.376

The balance of short-term loans in foreign currencies is as follows:

	31/03/2026	31/03/2026	01/01/2026	01/01/2026
	USD	convert to VND	USD	convert to VND
(1) An Binh Commercial Joint Stock Bank - Hai Phong Branch	-	-	-	-
(2) Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Hai Phong Branch	4.099.042	109.224.256.538	1.668.448	44.008.653.160
(3) Military Commercial Joint Stock Bank - Nam Hai Phong Branch	318.930	8.347.992.750	318.930	8.347.992.750
(4) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Hai Phong Branch	1.265.434	33.372.299.370	43.150	1.138.174.672
(5) Vietnam Prosperity Joint Stock Commercial Bank	2.612.479	68.911.521.942	-	-
(6)Vietnam Technological and Commercial Joint Stock Bank - Hai Phong Branch	5.236.886	138.259.540.079	-	-

Detailed information on Long-term borrowings:

	Contract/ Currency	Interest Rate	Date due	Loan purpose	Guarantee	30/06/2026	01/01/2026
						VND	VND
Others						**338.835.928.924**	**334.942.628.924**
Orient Commercial Joint Stock Bank	According to each debt agreement (VND).	9,80%	05/07/2028	Improve production and business capacity	998 kW rooftcp solar power system	1.986.128.924	2.592.428.924
Union Bank of Taiwan	(USD)	Theo từng thời kỳ	19/11/2030	Supplement capital	Unsecured	332.350.200.000	332.350.200.000
Ho Chi Minh City Developm	Contract No. 1016.01/22MB/HĐTD	4,60%	20/01/2031	Improve production and business capacity	Mortgage assets	4.499.600.000	-
						338.835.928.924	**334.942.628.924**
Amount due for settlement within 12 months						(34.447.620.000)	(34.447.620.000)
Amount due for settlement after 12 months						304.388.308.924	300.495.008.924

The balance of long-term loans in foreign currencies is as follows:

	30/06/2026	30/06/2026	01/01/2026	01/01/2026
	USD	convert to VND	USD	convert to VND
Union Bank of Taiwan	12.600.000,00	332.350.200.000	12.600.000,00	332.350.200.000

Loans from banks and other credit institutions are secured by collateral/mortgage contracts with the lender and have been fully registered as secured transactions.

Detailed information on finance lease liabilities:

	Contract/ Currency	**Asset**	**Maturity**	**Interest**	**30/06/2026**	**01/01/2026**
					VND	VND
Others					**204.691.638.564**	**183.470.858.967**
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank For Industry And Trade	According to each debt agreement (VND).	Machinery, equipment, vehicles	60 months	Floating	49.221.877.650	53.728.105.488
Vietnam International Leasing Company Limited	According to each debt agreement	Machinery, equipment, vehicles	36 months	5.97% - 6.40%	60.324.550.528	44.076.385.829
Vietcombank Financial Leasing Co., Ltd	According to each debt agreement	Machinery, equipment, vehicles	36 - 60 months	Floating	95.145.210.386	85.666.367.650
					204.691.638.564	**183.470.858.967**
Amount due for settlement within 12 months					**(84.562.824.869)**	**(77.966.826.000)**
Amount due for settlement after 12 months					**120.128.813.695**	**105.504.032.967**

18. SHORT - TERM TRADE PAYABLES

	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Related parties	***20.648.810.326***	***20.648.810.326***	***50.075.639.519***	***50.075.639.519***
- AMECC Trading Joint Stock Company	-	-	-	-
- AMECC GT Joint Stock Company	4.037.226.183	4.037.226.183	33.464.055.376	33.464.055.376
- Amecc Myanmar Co.,LTD	16.611.584.143	16.611.584.143	16.611.584.143	16.611.584.143
Others	***188.585.276.803***	***188.585.276.803***	***253.360.547.590***	***253.360.547.590***
- Petro Vietnam Marine Shipyard Joint Stock Company (PVSHIPYARD) (*)	50.541.569.579	50.541.569.579	50.541.569.579	50.541.569.579
- Delta Viet Nam Joint Stock Company	-	-	35.512.638.047	35.512.638.047
- Others	138.043.707.224	138.043.707.224	167.306.339.964	167.306.339.964
	209.234.087.129	**209.234.087.129**	**303.436.187.109**	**303.436.187.109**

(*) Of which, the balance payable under the judgment No. 1658/VIVC of the Vietnam International Arbitration Center dated 19 October 2022 is VND 15.015.885.044 (including principal, late interest and arbitration fees) - details see Note No. 37.

b) Overdue trade payables

- Petro Vietnam Marine Shipyard Joint Stock Company (PVSHIPYARD) (*)	50.541.569.579	50.541.569.579	50.541.569.579	50.541.569.579
	50.541.569.579	**50.541.569.579**	**50.541.569.579**	**50.541.569.579**

19. SHORT - TERM PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
Related parties	**13.843.501.673**	**13.843.501.673**
- Myanma Shippyards - AMECC Joint Venture Co.,Ltd	13.843.501.673	13.843.501.673
Others	**874.842.648.363**	**873.677.137.221**
- Vietnam Airlines Engineering Company Limited	75.065.907.540	75.065.907.540
- BHI Co., Ltd	598.747.425.937	426.623.489.653
- Samsung Engineering Co., Ltd	311.174.711.899	120.893.031.923
- Vogt Power International (VPI)	160.771.732.454	98.338.360.543
- Others	(270.917.129.467)	152.756.347.562
	888.686.150.036	**887.520.638.894**

20. TAX AND PAYABLES FROM STATE BUDGET

	Openning receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	4.245.362.571	46.930.170.668	45.735.562.919	24.032.240	5.464.002.560
Export, import duties	-	-	10.419.833	49.602.833	39.183.000	-
Corporate income tax	-	26.957.446.374	17.303.659.420	7.503.293.717	-	36.757.812.077
Personal income tax	-	549.979.234	1.543.932.140	244.638.765	-	1.849.272.609
Land tax and land rental	-	1.171.202.292	1.171.202.292	-	-	2.342.404.584
Fees, charges and other payables	-	1.845.000	1.240.204.727	1.242.049.727	-	-
	-	**32.925.835.471**	**68.199.589.080**	**54.775.147.961**	**63.215.240**	**46.413.491.830**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

21. SHORT - TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
- Provision for construction costs of projects	42,347,451,616	79,085,302,517
	42,347,451,616	**79,085,302,517**

22. OTHER PAYABLES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term payables		
a.1) Details by content		
- Trade union fee	984,993,467	473,418,953
- Social insurance	11,179,263,066	11,284,944,613
- Health insurance	24,751,816	-
- Unemployment insurance	4,176,544	304,455
- Dividend, profit payables	2,250,852,576	2,250,852,576
- Others	4,925,536,186	5,951,805,330
	19,369,573,655	**19,961,325,927**
a.2) Detail by object		
- Hai Phong Social Insurance Agency	11,208,191,426	11,285,249,068
- Others	8,161,382,229	8,676,076,859
	19,369,573,655	**19,961,325,927**
b) Long-term payables		
- Advance payment for implementation of investment cooperation contract	73,358,968,505	74,803,412,954
- Interest payables to Mr. Nguyen Van Nghia	-	4,055,555,551
	73,358,968,505	**78,858,968,505**
c) Unpaid overdue payables		
- Hai Phong Social Insurance Agency	10,252,061,715	10,628,940,891
	10,252,061,715	**10,628,940,891**

(*) Mr. Nguyen Van Nghia's advance payment to the Company to implement the Investment Cooperation Contract No. 0121/HDCN-AMECC dated 15 May 2021. According to the contract, AMECC agrees to transfer to Mr. Nguyen Van Nghia:
(1) 68.099 shares with a value of USD 6.809.900 equivalent to VND 155.423.944.405, accounting for 6,8% of the total shares of Myanmar Shipyards - AMECC Joint Venture Co., Ltd.
(2) Unfinished production costs of the project "Construction and supply of equipment - Steel structure factory project (MSDA-002) Myanmar" corresponding to a value of VND 43.668.975.104.
The total transfer value is USD 199.092.919.509.
Mr. Nguyen Van Nghia agrees to contribute the above transfer value to AMECC to invest capital in Myanmar Shipyards - AMECC Joint Venture Co., Ltd.
Currently, due to the civil war situation in Myanmar, this contract has not been implemented.

23. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Exchange rate differences	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	**600.000.000.000**	**(3.255.000.000)**	**1.770.328.776**	**154.611.356.684**	**56.215.883.044**	**809.342.568.504**
Increase in capital in previous year	-	-	-	-	-	-
Profit for previous year	-	-	-	-	54.898.739.749	54.898.739.749
Profit distribution	-	-	-	37.230.381.334	(37.230.381.334)	-
Buying treasury shares	-	-	-	-	-	-
Collection according to tax authority's decision	-	-	-	-	(4.021.187.806)	(4.021.187.806)
Collection according to tax authority's decision	-	-	-	-	(185.672.084)	(185.672.084)
Other decrease	-	-	-	-	1.834.116.271	1.834.116.271
Other increase due to reporting conversion from USD to VND			376.314.737	-	-	376.314.737
Deduction from development investment fund	-	-	-	-	-	-
Dividend payment	-	-	-	-	-	-
Decrease in capital inprevious year	-	-	-	-	-	-
Reissuing treasury shares	-	-	-	-	-	-
Other decrease	-	-	-	-	-	-
Other decrease	-	-	-	-	-	-
Other decrease	-	-	-	-	-	-
Ending balance of previous year	**600.000.000.000**	**(3.255.000.000)**	**2.146.643.513**	**191.841.738.018**	**71.511.497.840**	**862.244.879.371**
Beginning balance of period	**600.000.000.000**	**(3.255.000.000)**	**2.146.643.513**	**191.841.738.018**	**71.511.497.840**	**862.244.879.371**
Increase in capital of period	-	-	-	-	405.147	405.147
Profit for this period	-	-	-	-	52.196.362.844	52.196.362.844
Profit distribution	-	-	-	36.898.739.749	(36.898.739.749)	-
Other decrease	-	-	-	-	-	-
Ending balance of this period	**600.000.000.000**	**(3.255.000.000)**	**2.146.643.513**	**228.740.477.767**	**86.809.526.082**	**914.441.647.362**

23. OWNER'S EQUITY

b) Details of Contributed capital

	30/06/2026	Rate	01/01/2026	Rate
	VND	%	VND	%
Mr. Nguyen Van Tho	114.546.140.000	19,09	114.546.140.000	19,09
Mr. Nguyen Van Nghia	103.920.000.000	17,32	103.920.000.000	17,32
Sankyu .Inc	210.300.000.000	35,05	210.300.000.000	35,05
Others	171.233.860.000	28,54	171.233.860.000	28,54
	600.000.000.000	**100**	**600.000.000.000**	**100**

c) Capital transactions with owners and distribution of dividends and profits

	30/06/2026	01/01/2026
	VND	VND
Owner's contributed capital		
- At the beginning of year	600.000.000.000	600.000.000.000
- At the ending of year	**600.000.000.000**	**600.000.000.000**
Distributed dividends and profit		
- *Dividend payable at the beginning of the period*	*2.250.852.576*	*2.250.852.576*
- *Dividend payable in the period*	-	-
- Dividend paid in cash in the period	-	-
- Dividend payable at the end of the year	**2.250.852.576**	**2.250.852.576**

d) Share

	30/06/2026	01/01/2026
	VND	VND
Quantity of Authorized issuing shares	60.000.000	60.000.000
Quantity of issued shares and full capital contribution	60.000.000	60.000.000
- *Common shares*	60.000.000	60.000.000
Quantity of outstanding shares in circulation	60.000.000	60.000.000
- *Common shares*	60.000.000	60.000.000
Par value per share (VND)	10.000	10.000

f) Company's reserves

	30/06/2026	01/01/2026
	VND	VND
- Development and investment funds	228.740.477.767	191.841.738.018
	228.740.477.767	**191.841.738.018**

24. TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Revenue from sale of materials and goods	342.614.284.829	494.570.506.413
Revenue from manufacturing and installation contracts	577.878.407.719	566.307.981.625
	920.492.692.548	**1.060.878.488.038**

25. COSTS OF GOODS SOLD

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Cost of materials and goods sold	335.077.165.359	481.191.240.564
Cost of manufacturing and installation contracts	470.249.926.649	503.961.771.027
In which: Accrued costs of goods/ finished goods sold include:	-	-
- *Accrued expense items*	-	-
- *Accrued amount of each item*	-	-
- *Estimated time when costs incurred*	-	-
Cost of services rendered	-	-
Net carrying amount, expenses of sold liquidation and disposal of investment properties	-	-
Expenses of sales of investment properties	-	-
Normal loss of inventories	-	-
Abnormal loss of inventories	-	-
Other abnormal expenses included in cost of goods sold	-	-
Provision for devaluation of inventories	-	-
	805.327.092.008	**985.153.011.591**

26. FINANCIAL INCOME

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Interest income	3.375.279.863	1.021.287.986
Other	415.734.260	-
Bond interest	-	-
Gain on exchange difference in the period	4.908.857.306	3.767.178.357
	8.699.871.429	**4.788.466.343**

27. FINANCIAL EXPENSES

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Interest expenses	38.071.736.285	21.854.637.933
Loss on exchange difference in the period	2.515.060.926	414.981.998
Loss on exchange difference at the period - end	-	-
	40.586.797.211	**22.269.619.931**

28. SELLING EXPENSES

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Expenses of outsourcing services	7.274.035.779	6.617.778.787
	7.274.035.779	**6.617.778.787**

29. GENERAL AND ADMINISTRATIVE EXPENSES

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Labour expenses	17.189.540.164	12.618.776.269
Other expenses in cash	9.042.721.320	10.329.227.972
	26.232.261.484	**22.948.004.241**

30. OTHER INCOME

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Gain from liquidation, disposal of fixed assets	-	11.000.592.002
Others	8.448.211.191	8.711.638.250
	8.448.211.191	**19.712.230.252**

31. OTHER EXPENSES

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Expenses from liquidation, disposal of fixed assets	-	11.018.445.115
Fines	1.242.049.727	821.934
Others	10.067.503.518	10.483.539.758
	11.309.553.245	**21.502.806.807**

32. CURRENT CORPORATE INCOME TAX EXPENSES

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Corporate income tax from main business activities		
Total profit before tax	47.338.720.795	27.655.637.278
Increase	14.655.198.390	640.338.687
- *Ineligible expenses*	*14.655.198.390*	*640.338.687*
Taxable income	61.993.919.185	28.295.975.965
Current corporate income tax expense (tax rate 20%)	**12.398.783.837**	**5.659.195.193**

33. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Separate Financial Statements.
The Company does not prepare segment reports by geographical area because it mainly operates in Vietnam.

34. TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	**Relation**
Amecc Trading Joint Stock Company	Associated company
Global Module Center Joint Stock Company	Joint Venture Company
Amecc GT Joint Stock Company	Other investment company
Amecc Myanmar Company Limited	Subsidiary company
Myanma Shippyards - AMECC Joint Venture Co.,Ltd	Other investment company
V.I.S.C International Shipping Joint Stock Company	The Company has a member of the Board of Directors who is the legal representative
Vietnam GKM Company Limited	The Company has the spouse of a member of the Board of Directors who is the legal representative
Sankyu .Inc	Major shareholder

In addition to the information with related parties presented in the above Notes. During the period, the Company has transactions with related parties as follows:

	Second quarter of 2026	Second quarter of 2025
	VND	VND
Revenue from sales of goods and services	**32.685.105.912**	**10.110.987.458**
- Amecc GT Joint Stock Company	3.018.799.212	1.364.627.118
- Amecc Trading Joint Stock Company	29.666.306.700	8.746.360.340
-	-	-

	Second quarter of 2026	Second quarter of 2025
Buy goods and services	**180.256.394.934**	**91.748.941.208**
- Amecc GT Joint Stock Company	102.564.683.974	33.492.802.629
- Amecc Trading Joint Stock Company	41.639.861.510	42.166.915.413
- Global Module Center Joint Stock Company	35.734.071.674	16.089.223.166
- Vietnam UKM Company Limited	317.777.776	-

35. COMPARATIVE FIGURES

The comparative figures are figures in the Separate Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Auditing Firm Company Limited and the company's financail statements for the second quarter of 2025.

Tran Trung Hoa	Nguyen Huu Phong	Nguyen Van Tho
Preparer	Chief Accountant	General Director

Hai Phong City, 29 July 2026