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BIG INVESTMENT GROUP JOINT STOCK COMPANY

Separate Financial Statements for the Third Quarter
for the Accounting Period Ended 30 September 2026

Hanoi - October 2026

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REPORT OF THE EXECUTIVE BOARD

The Executive Board of Big Investment Group Joint Stock Company ("the Company") is pleased to present its report and the Separate Financial statements of the Company for the accounting period ended 30 September 2026.

CORPORATE INFORMATION

Big Investment Group Joint Stock Company (name changed from Big Group Holdings Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, The Certificate has been amended several times, with the 16th amendment dated 29 June 2026 relating to the Company's business lines, name, charter capital, head office address, and legal representative of the Company was also issued by the Hanoi Department of Planning and Investment.

Authorized Capital of the Company under the 16th Amended Enterprise Registration Certificate No. 0108045831 dated 29 June 2026 is VND 341,814,520,000 (*In word: Three hundred and forty-one billion eight hundred and fourteen million five hundred and twenty thousand dong*).

The company's name in a foreign language is: BIG INVESTMENT GROUP JOINT STOCK COMPANY.

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at No 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

THE BOARD OF MANAGEMENT, EXECUTIVE BOARD AND BOARD OF SUPERVISORS

The members of the Board of Management during the financial period and at the date of this report include:

Board of Management

Mr. Kieu Van Khoa	Chairman	*Appointed from 27 May 2026*
Mr. Kieu Van Khoa	Member	*Resigned from 27 May 2026*
Mr. Vo Phi Nhat Huy	Chairman	*Resigned from 27 May 2026*
Mr. Vo Phi Nhat Huy	Member	*Appointed from 27 May 2026*
Mrs. Tran Thi Mua Thao	Member	*Appointed from 29 April 2026*
Mr. Tran Nhat Duc	Member	*Appointed from 29 April 2026*
Mr. Vo Thuan Hoa	Independent member	

Executive board

Mr. Vo Phi Nhat Huy	General Director	*Appointed from 27 May 2026*
Mrs. Tran Thi Mua Thao	General Director	*Resigned from 27 May 2026*
Mrs. Tran Thi Mua Thao	Vice General Director	*Appointed from 27 May 2026*
Mr. Nguyen Minh Khang	Vice General Director	*Appointed from 25 February 2026*
Mr. Nguyen Trong Vinh	Vice General Director	*Appointed from 19 May 2026*

Board of Supervisors

Mr. Tan Loc Louis	Head of Supervisory board	*Resigned from 29 April 2026*
Mr. Trieu Hieu Khanh	Member	*Resigned from 29 April 2026*
Mr. Vo Tuan Hai	Member	*Resigned from 29 April 2026*

From 29 April 2026 Company is changing its organizational and operational model, discontinuing the Supervisory Board and establishing an Audit Committee under the Board of Directors.

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REPORT OF THE EXECUTIVE BOARD (Continued)

EVENTS SINCE THE BALANCE SHEET DATE

As at the date of this report, in all material respect, the Executive board confirmed there have been no significant events that require adjustments or disclosures in the accompanying Separate Financial statements of the Company.

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Executive board is responsible for preparing the Separate Financial Statements for the accounting period ended 30 September 2026, which give a true and fair view of the Company's financial position as at 30 September 2026 and of its results and separate cash flows. The Executive board believes there were no contingent events that might affect the going concern of the Company. In preparing those Separate Financial statements, the Executive board is required to:

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

The Executive Board is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying Separate Financial statements comply with Vietnamese Accounting Standards, Corporate Accounting System of Vietnam and the prevailing regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Board confirms that the Company has complied with the above requirements in preparing the Separate Financial statements.

On behalf of the Board of Management,

M.S.D.N: 0108045831 * STOCK SYMBOL: BIG * BIG INVESTMENT GROUP * BIG JSC * C.T.C.P. * TẬP ĐOÀN ĐẦU TƯ BIG

Kieu Van Khoa

Chairman of the Management Board

Hanoi, 28 October 2026

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BIG INVESTMENT GROUP JOINT STOCK COMPANY
62/6 Khuc Thua Du, Cau Giay ward, Hanoi

Issued under Circular No.99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance

SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 September 2026

ASSETS	Code	Notes	30 September 2026 VND	01 January 2026 VND
A. CURRENT ASSETS	**100**		**276,246,479,461**	**142,123,248,335**
I. Cash and cash equivalents	**110**	**5.1**	**110,644,800,457**	**31,877,953,127**
1. Cash	111		10,644,800,457	31,877,953,127
2. Cash equivalents	112		100,000,000,000	-
II. Current financial investments	**120**		-	-
III. Current receivables	**130**		**123,999,459,306**	**97,199,782,083**
1. Current trade receivables	131	5.2	36,430,801,745	45,190,089,703
2. Current advance to suppliers	132	5.3	87,560,565,698	51,937,770,922
3. Other current receivables	135	5.4	8,091,863	71,921,458
IV. Inventories	**140**	**5.6**	**41,474,743,638**	**12,883,913,516**
1. Inventories	141		41,474,743,638	12,883,913,516
2. Provision for inventory devaluation	142		-	-
V. Current biological assets	**150**		-	-
VI. Other current assets	**160**		**127,476,060**	**161,599,609**
1. Current prepaid expenses	161	5.7	124,476,060	158,599,609
2. Deductible value added tax	162		-	-
3. Taxes and other receivables from the State	163	5.14	3,000,000	3,000,000
B. NON - CURRENT ASSETS	**200**		**287,906,281,209**	**246,152,852,023**
I. Non - current receivables	**210**		**34,186,636,000**	**2,180,000,000**
1. Other non-current receivables	215	5.4	34,186,636,000	2,180,000,000
II. Fixed assets	**220**		**113,480,409,570**	**117,184,431,819**
1. Tangible fixed assets	221	5.8	43,442,759,570	47,146,781,819
- Historical cost	*222*		*50,040,536,045*	*51,606,917,863*
- Accumulated depreciation	*223*		*(6,597,776,475)*	*(4,460,136,044)*
2. Financial leases fixed assets	224		-	-
3. Intangible fixed assets	227	5.9	70,037,650,000	70,037,650,000
- Historical cost	*228*		*70,143,191,800*	*70,143,191,800*
- Accumulated depreciation	*229*		*(105,541,800)*	*(105,541,800)*
III. Non - current biological assets	**230**		-	-
IV. Investment property	**240**	**5.10**	**22,193,246,001**	**20,372,308,613**
- Historical cost	*241*		*23,578,860,327*	*21,407,088,327*
- Accumulated depreciation	*242*		*(1,385,614,326)*	*(1,034,779,714)*
V. Non - current assets in progress	**250**		-	-
1.Long-term work in progress	251		-	-
2.Long-term construction in progress	252		-	-
VI. Non - current financial investments	**260**	**5.5**	**114,709,527,179**	**104,966,724,304**
1. Investments in subsidiaries	261		114,800,000,000	105,000,000,000
2.Investments in joint-ventures, associates	262		-	-
3. Provision for impairment of non - current investments in other entities	264		(90,472,821)	(33,275,696)
VII. Other non - current assets	**270**		**3,336,462,459**	**1,449,387,287**
1. Non - current deferred expenses	271	5.7	3,336,462,459	1,449,387,287
TOTAL ASSETS	**280**		**564,152,760,670**	**388,276,100,358**

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BIG INVESTMENT GROUP JOINT STOCK COMPANY
62/6 Khuc Thua Du, Cau Giay ward, Hanoi

Form: B01-DN
Issued under Circular No.99/2025/TT-BTC
Dated 27 October 2025 of the Ministry of Finance

SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 September 2026
(Continued)

RESOURCES	Code	Notes	30 September 2026 VND	01 January 2026 VND
C. LIABILITIES	**300**		**195,309,108,305**	**188,691,476,773**
I. Current liabilities	**310**		**146,528,424,965**	**139,681,792,773**
1. Current trade payables	311	5.11	27,946,887,225	9,889,874,097
2. Current prepayments from customers	312	5.12	419,406,239	1,726,064,217
3. Dividends and profits payables	313	5.13	1,448,536,390	-
4. Taxes and other payables to the State	314	5.14	15,957,956,936	14,727,343,997
5. Payables to employees	315		348,176,250	381,493,000
6. Current accrual expenses	316	5.15	513,788,214	536,766,956
7. Current deferred revenue	319	5.17	-	54,000,000
8. Other current payables	320	5.16	2,852,428,500	298,709,439
9. Current loans and finance lease liabilities	321	5.18	97,041,245,211	112,067,541,067
II. Non - current liabilities	**330**		**48,780,683,340**	**49,009,684,000**
1. Other non - current payables	338	5.16	3,003,000,000	393,000,000
2. Non - current loans and finance lease liabilities	339	5.18	45,777,683,340	48,616,684,000
D - OWNER'S EQUITY	**400**	**5.19**	**368,843,652,365**	**199,584,623,585**
I. Owner's contributed capital	**410**		**368,843,652,365**	**199,584,623,585**
1. Owner's contributed capital	411		341,814,520,000	159,895,300,000
- Ordinary shares with voting rights	*411a*		*341,814,520,000*	*159,895,300,000*
- Preference shares	411b		-	-
2. Capital surplus	412		(526,100,000)	-
3. Equity conversion option	413		-	-
4. Other owner's equity	414		-	-
5. Treasury stock (*)	415		-	-
6. Asset revaluation difference	416		-	-
7. Foreign exchange rate difference	417		-	-
8. Development investment fund	418		-	-
9. Other equity funds	419		-	-
10. Undistributed post-tax profits	420		27,555,232,365	39,689,323,585
- Undistributed post-tax profits accumulated by the end of the previous period	*420a*		*2,402,527,585*	*3,152,108,823*
- Undistributed post-tax profits of current period	*420b*		*25,152,704,780*	*36,537,214,762*
TOTAL LIABILITIES AND OWNERS' EQUITY	**440**		**564,152,760,670**	**388,276,100,358**

Hanoi, 28 October 2026

Prepared	Chief Accountant	Chairman of the Management Board
Le Van Hung	Le Van Hung	Kien Van Khoa

SEPARATE INCOME STATEMENT

For the accounting period ended 30 September 2026

Currency: VND

ITEMS	Code	Notes	Third quarter of 2026	Third quarter of 2025	Accounting period ended 30 September 2026	Accounting period ended 30 September 2025
1. Revenue from sale of goods and rendering of services	01	6.1	85,187,800,584	83,255,892,932	272,597,965,513	291,949,676,850
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sale of goods and rendering of services	**10**		**85,187,800,584**	**83,255,892,932**	**272,597,965,513**	**291,949,676,850**
4. Costs of goods sold	11	6.2	60,795,972,681	75,918,528,053	220,829,811,482	274,698,641,499
5. Gross profit/(loss) from sale of goods and rendering of services	**20**		**24,391,827,903**	**7,337,364,879**	**51,768,154,031**	**17,251,035,351**
6. Profit/(loss) from the sale or disposal of investment property	21		-	-	-	-
7. Finance income	22	6.3	251,245,351	4,691,152	956,813,455	448,835,768
8. Finance expenses	23	6.4	3,974,526,818	3,047,168,918	11,744,747,541	7,128,305,269
- In which: Interest expense	*24*		*3,974,526,818*	*3,047,168,918*	*11,687,550,416*	*7,128,305,269*
9. Selling expenses	25	6.5	256,119,986	863,834,557	1,617,295,183	1,689,992,239
10. General and administrative expenses	26	6.5	2,601,022,710	1,616,882,158	6,990,639,389	4,248,601,963
11. Net profit/(loss) from operating activities	**30**		**17,811,403,740**	**1,814,170,398**	**32,372,285,373**	**4,632,971,648**
12. Other income	31	6.6	166,762	42,500,000	39,366,762	42,500,000
13. Other expenses	32	6.6	12,437,242	168,241,253	873,309,003	180,924,372
14. Other profit/(loss)	**40**		**(12,270,480)**	**(125,741,253)**	**(833,942,241)**	**(138,424,372)**
15. Accounting profit /(loss) before tax	**50**		**17,799,133,260**	**1,688,429,145**	**31,538,343,132**	**4,494,547,276**
16. Current corporate income tax expense	51	6.8	3,559,826,652	337,685,829	6,385,638,352	898,909,455
17. Deferred corporate income tax expense	52		-	-	-	-
18. Net profit /(loss) after tax	**60**		**14,239,306,608**	**1,350,743,316**	**25,152,704,780**	**3,595,637,821**

Hanoi, 28 October 2026

Prepared	Chief Accountant	Chairman of the Management Board
Le Van Hung	Le Van Hung	Kieu Van Khoa

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BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY
62/6 Khuc Thua Du, Cau Giay ward, Hanoi

Form: B03-DN
Issued under Circular No. 99/2025/TT-BTC
Dated 27 October 2025 by the Minister of Finance

SEPARATE CASH FLOW STATEMENTS

(Indirect method)

For the accounting period ended 30 September 2026

Currency: VND

ITEMS	CODE	Accounting period ended 30 September 2026	Accounting period ended 30 September 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Net profit/(loss) before tax	**01**	**31,538,343,132**	**4,494,547,276**
2. Adjustment for:			
- Depreciation of fixed assets and investment property	02	2,621,112,215	2,009,281,601
- Provisions	03	57,197,125	-
- (Profits) losses from investing and financial activities	05	(314,860,583)	(5,580,871)
- Interest expense	06	11,687,550,416	7,128,305,269
3. Operating profit/(loss) before changes in working capital	**08**	**45,589,342,305**	**13,626,553,275**
- Increase/(decrease) in receivables	09	(58,806,313,223)	(3,521,345,941)
- Increase/(decrease) in inventories	10	(28,590,830,122)	9,416,011,505
- Increase/(decrease) in payables (Other than interest, corporate income tax payable)	11	19,667,239,205	(107,233,575,755)
- Increase/(decrease) in prepaid expenses	12	(1,852,951,623)	(416,639,780)
- Interest paid	14	(11,629,834,530)	(6,993,141,227)
- Corporate income tax paid	15	(3,076,201,785)	(1,542,893,652)
Net cash inflows (outflows) from operating activities	**20**	**(38,699,549,773)**	**(96,665,031,575)**
II. CASH FLOW FROM INVESTING ACTIVITIES			
1. Lending, buying debt instruments of other entities	21	(2,171,772,000)	(38,677,709,318)
2. Loan recovery, resale of debt instruments of other entities	22	845,454,545	-
3. Capital contribution to other entities	25	(9,800,000,000)	-
4. Recovery of capital investment in other entities	26	-	34,396,000,000
5. Interest and dividends received	27	903,150,684	5,580,871
Net cash inflows (outflows) from investing activities	**30**	**(10,223,166,771)**	**(4,276,128,447)**
III. CASH FLOW FROM FINANCIAL ACTIVES			
1. Capital contribution and issuance of shares receivables	31	150,320,790,000	-
2. Borrowing received	33	142,744,414,842	183,392,113,149
3. Borrowing repayment	34	(160,609,711,358)	(87,000,922,163)
4. Dividends and profit paid	36	(4,765,929,610)	-
Net cash inflows (outflows) from financial activities	**40**	**127,689,563,874**	**96,391,190,986**
NET CASH INFLOWS (OUTFLOWS)	**50**	**78,766,847,330**	**(4,549,969,036)**
Cash and cash equivalents at the beginning of the year	**60**	**31,877,953,127**	**33,196,042,677**
Effects from changes of foreign exchange rate	61	-	-
Cash and cash equivalents at the end of the year	**70**	**110,644,800,457**	**28,646,073,641**

Hanoi, 28 October 2026

Prepared	Chief Accountant	Chairman of the Management Board
Le Van Hung	Le Van Hung	Kieu Van Khoa

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the accounting period ended 30 September 2026

1. CORPORATE INFORMATION

1.1 Formal equity

Big Investment Group Joint Stock Company (name changed from Big Group Holdings Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, The Certificate has been amended several times, with the 16th amendment dated 29 June 2026 relating to the Company's business lines, name, charter capital, head office address, and legal representative of the Company was also issued by the Hanoi Department of Planning and Investment.

Authorized Capital of the Company under the 16th Amended Enterprise Registration Certificate No. 0108045831 dated 29 June 2026 is VND 341,814,520,000 (*In word: Three hundred and forty-one billion eight hundred and fourteen million five hundred and twenty thousand dong*).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

1.2 Principal business and activities

The Company's activities are: Wholesale of other machines, equipment and spare parts; Installing industrial machines and equipment; Passenger road transport in urban and suburban areas (excluding bus transport); Cargo road transport; Warehouses and commodity storage; Installing electricity [power] systems; Maintenance, repair of automobiles and other motor vehicles; Wholesale of agricultural machines, equipment and spare parts; Wholesale of construction materials, installing equipment; Short-time accommodation; Wholesale of metals and ore ,Details: Except wholesale of precious metals and gemstones; Wholesale of beverages; Restaurants and mobile food services; Repairing prefabricated metal products; Repairing machines and equipment; Repairing other equipment; Consultancy, brokerage, real-estate auction, land use right auction, Details: Excluding real estate valuation and auction; Provision and management of labor resources, Details: Except for sending workers abroad; Advertising, Details: Except for tobacco advertising; Agency, intermediary, auction, Details: Except for auctions and excluding the exercise of export rights, import rights, and distribution rights for goods on the List of goods that foreign investors and foreign-invested economic organizations are not allowed to exercise export rights or distribution rights; Preparing construction sites, Details: Except for blasting activities; Computer programming, Details: Supply of microchips; Producing balls, gear-boxes, cog-wheels, control and movement transmission components; Computer consultancy services and network administration; IT services and other services related to computers, Details: Consulting services related to hardware installation; Software services; Data processing services; Database services; Maintenance and repair services of machinery and office equipment including computers; Other computer services; Completing construction works; Data processing, hosting and related activities, Details: Data processing services; Building other civil engineering works, Details: Building of industrial works; Soft-ware publishing, Details: Soft-ware production; Architectural practice and related technical consultancy, Details: Design of civil and industrial structures; Survey and design of traffic works; Design of technical infrastructure works. Construction supervision of civil and industrial works, roads, and irrigation works. Design and estimate review. Investment project consulting, project management, preparation and evaluation of bidding documents for construction works; Building non-residential houses; Trade promotion; Other uncategorized education, Details: Business training, education; Building of water supply and drainage works; Leasing machines, equipment and other tangible equipment, Details: (except for aircraft, hot air balloons); Doing business in real-estate, land use rights of owner, users or leased land, Details: Except for investment in building infrastructure for cemeteries and graveyards to transfer land use rights attached to infrastructure; Installing water supply and drainage, radiator and air-conditioning systems, (except installation of refrigeration equipment (freezers, cold storage, ice machines, air conditioners, water coolers) using R22 refrigerant in the field of seafood processing);

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

1. CORPORATE INFORMATION (Continued)

Installing other construction systems; Other specialized construction; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and other species of bamboo) and livestock (not operating at headquarters); Wholesale of rice, wheat, other cereals, flour (not operating at headquarters); Wholesale of food products (Wholesale of coffee); General wholesale, Details: Import and export of goods traded by the company; General wholesale; Uncategorized finance-assistant services, Details: Investment consulting activities; Management consultancy (except financial, accounting, legal consulting); Retail of food, foodstuff, beverages, cigarettes and rustic tobacco accounting for a large proportion in department stores; Retail business in supermarkets and trade centers; Retail of food in specialized stores; Retail of foodstuff in specialized stores; Retail of beverages in specialized stores; Retail of cigarettes, rustic tobacco in specialized stores; Coffee production; Leasing intangible non-financial assets; Travel agencies; Tour operation; Reservation services and support services related to promotion and organization of tours; General office administrative services; Building residential houses; Building electrical works; Building processing and manufacturing works; Destroying and dismantling; Retail of computers, peripheral devices, software and telecommunication equipment in specialized stores; Retail of audiovisual equipment in specialized stores; Retail of gold, silver, copper, iron and tin, and of paint, glass and other construction installing appliances in specialized stores; Retail of household electrical appliances, beds, wardrobes, tables, chairs and similar interior furniture, light and electric light sets, other uncategorized household appliances in specialized stores; Other accommodation; Producing electricity; Orchards (growing fruit trees); Reproducing and raising agricultural annual seedlings; Reproducing and raising agricultural perennial seedlings; Growing plants producing spices and pharmaceutical materials; Breeding water buffalo and cows; Breeding poultry; Combined cultivation of trees and plants with breeding animals; Growing vegetables, fruit, flowers and ornamental flowers; Mechanical engineering processing; treating and overlaying metal; Building railways; Building road; Specialized design; Producing mining and constructional machines; Beverage services (except bar and club activities with dancing); Processing and preserving fruit and vegetables; Producing other products from wood, producing products from straw, thatch and plaited materials; Producing plywood, veneer and other thin planks; Producing woodwork used for construction; Producing wooden crates for packaging; Producing pulp, paper and board; Producing wrinkle paper, wrinkle board, packages from paper and board...

The Company's main activities during the period include trading in construction materials, agricultural products, brokerage consulting, real estate leasing, and short-term accommodation services.

1.3 Normal business cycle:

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.4 The Company's structure

As at 30 September 2026, the Company has subsidiaries and associates as below:

Subsidiaries	Location	Main activities	Proportion of voting power held	Proportion of voting power held	Proportion of benefits held
1. Big Bro Brokerage JSC	62/6 Khuc Thua Du Street, Cau Giay Ward, Hanoi	Brokerage services	90%	90%	90%
2. Big CT Trading and Service JSC	35-37 Street No. 4, Trung Son Residential Area, Binh Hung Commune, HCM City	Building materials business	90%	90%	90%
3. Big Land Group JSC	35-37 Street No. 4, Trung Son Residential Area, Binh Hung Commune, HCM City	Real estate and accommodation services business	60%	60%	60%
4. Big EXPO Import-Export JSC	503+505 Hoang Lien Street, Lao Cai Ward, Lao Cai Province	Agricultural products business	90%	90%	90%
5. Big FNB JSC	95 Vo Thi Sau Street, Xuan Hoa Ward, Ho Chi Minh City	Food and beverage services business	98%	98%	98%

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

1.4 The Company's structure (Continued)

The affiliated units as at 30 September 2026 include:

Name	Address
Branch in Ho Chi Minh city	No. 94 Nguyen Thi Thap, Tan Hung Ward, Ho Chi Minh City
Branch in Lao Cai	No. 503 - 505 Hoang Lien, Lao Cai Ward Lao Cai
Representative office in Hanoi (*)	No. 68, Tran Thai Tong Street, Cau Giay Ward, Hanoi
Representative office in Da Nang	No. 24 Chinh Huu, An Hai Ward, Da Nang City
Trung Son Business Location	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Hung Commune, Ho Chi Minh City
Vung Tau Business Location	147-149 Hoang Hoa Tham Street, Vung Tau Ward, HCM City
Can Tho Business Location	31-33 Tran Quang Khai Street, Cai Khe Ward, Can Tho City
Company Business Location	95 Vo Thi Sau Street, Xuan Hoa Ward, Ho Chi Minh City

(*): Representative office in Hanoi is in the process of closing tax code but has not completed it.

1.5 Number of employees at the end of the accounting period

The number of Company's employees as at 30 September 2026 was 13 people, of which manager was 08. (The number of Company's employees as at 31 December 2025 was 33 people).

1.6 Declaration on comparative information in the Financial Statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting System, which replaces the Corporate Accounting System issued according to Circular No. 200/2014/TT/BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC applies to the fiscal years beginning on or after 01 January 2026.

The Company has applied Corporate Accounting System issued together with Circular No. 99/2025/TT-BTC since 01 January 2026. In the event that the application of this Circular results in changes to the presentation of the financial statements, the Company will restate or reclassify comparative figures in accordance with regulations. Therefore, information and accounting data are presented in the Financial Statements is comparable, as they have been calculated and presented consistently

2. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

2.1 Accounting period

The Company's fiscal year starts from 01 January and ends on 31 December of the calendar years.

The Company's Separate Financial statements are prepared for the 9-month accounting period from 01 January to 30 September.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam dong (VND).

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

3.1 Accounting system applied

The Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting System approved by the Minister of Finance in Circular No. 99/2025/TT-BTC dated 27 October 2025.

3.2 Declaration of compliance with Accounting Standards and Accounting System

The Company's Executive board ensures full compliance with Vietnamese Accounting Standards and the current Vietnamese Corporate Accounting System that has been promulgated and is in effect in connection with the preparation and presentation of these Separate Financial Statement.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

4. ACCOUNTING POLICIES APPLIED

The significant accounting policies, which have been adopted by the Company in the preparation of these separate financial statements, are as follows:

Basic for preparing separate financial statement

The accompanying Separate Financial Statements are presented in Vietnam Dong (VND), prepared on the principle of cost and in accordance with Vietnamese Accounting Standards, Vietnamese corporate accounting systems and legal regulation related to preparation and presentation of separate financial statements.

The Separate Financial Statements are not intended to present the financial position, income statement and cash flows in accordance with accounting principle and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting estimates

To comply with Accounting Standards, Accounting System and regulations in Vietnam, the Executive Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the separate financial statements as well as revenue and expenditure in the fiscal year. Although the accounting estimates are made with the knowledge of the Executive Board, actual business results could differ from those estimates and assumptions.

Accounting principle of Cash and cash equivalents

Cash is consist of cash on hand and cash at banks.

Cash equivalent comprise current investments with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase.

Accounting principle of Financial investments

Investment in subsidiaries

Investments in subsidiaries in which the Company has control investments are presented using the cost method in the separate financial statements.

Profit distributions received by the Company from the accumulated profits of subsidiaries after the Company gains control are recognized in the Company's operating results for the year. Other distributions are considered as a return of investment and are deducted from the investment value.

Provision for investment impairment

Provision for devaluation of investments in other subsidiaries is made when there is solid evidence showing a decline in the value of these investments at the balance sheet date. An increase or decrease in the provision account balance is recognized as a financial expense in the Income Statement.

Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities classified by maturity, receivable counterparty, receivable currency and other factors in accordance with the charteristics of the Company's business operations and its management requirements:

- Trade receivables includes commercial receivables arising from sales transactions, such as receivables from the sale of goods or provision of services, and receivables from the liquidation or disposal of assets between the Company and the buyer (an entity independent of the seller, rather than an internal unit of the enterprise). These receivables also from export sales proceeds made by a principal through an entrusted party;

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of receivables (Continued)

- Other receivables includes non-commercial receivables unrelated to sales transactions, such as receivables of cash dividends and profit distributions, amounts paid on behalf of third parties, amounts paid by an entrusted import-export party on behalf of the entrusting party, borrowings of non-monetary assets, penalties, compensation, shortages of assets pending resolution, etc.

Receivables are presented at their carrying amounts less allowance for doubtful debts. A provision for doubtful debts is recognized when there is any indication or evidence that the Company is unable or unlikely to recover its receivables in accordance with current accounting regulations.

Accounting principle of Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition or includes costs of purchase and other costs directly attributable to the acquisition of inventories.

The cost of inventories is determined using the weighted average method.

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution. Inventories are accounted for using the perpetual inventory method and are valued at cost using the weighted average method.

An inventories provision is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory.

Accounting principle and depreciation of Tangible fixed assets

Tangible fixed assets is measured at historical cost less accumulated depreciation. The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed asset into working condition for its intended use.

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

	Years
Buildings and structures	06 - 25 years
Means of transport	06 - 12 years

Accounting principle and depreciation of Intangible fixed assets

The Company's intangible fixed assets are land use rights and computer software, which are stated at cost less accumulated depreciation.

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as intangible fixed assets. Computer software is amortized using the straight-line method within 03 years.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle and depreciation of Intangible fixed assets (Continued)

The intangible fixed asset is the long-term land use right at No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai Province and No. 31-33 Tran Quang Khai Street, Cai Khe Ward, Can Tho, which is recorded as an intangible fixed asset when the Company is granted a land use right certificate. The original cost of the land use right includes all costs directly related to bringing the land into a state ready for use. The Company does not amortize intangible fixed assets because the land use right has no term.

Accounting principle and depreciation of Investment properties

Investment properties, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interrest from leasing or waiting for an increase in value, waiting for an increase in value are stated at cost minus accumulated depreciation.

The historical cost of investment property includes all costs (cash and cash equivalents) that the Company spends or the fair value of other amounts offered in exchange for the acquisition of the investment property to the time of purchase or completion of such Investment Property.

Expenses related to investment properties incurred after initial recognition must be recognized as production and business expenses in the year, unless this expense is likely to cause investment properties to make generate future economic benefits more than initially assessed, it will be recoginized as as an increase in the historical cost of the investment property.

Investment properties for lease are depreciated using the straight-line method over their estimated useful lives as follows:

	Years
Building and structures	25 years

No amortization has been recorded for intangible fixed assets as the land use rights are of indefinite duration.

Accounting principle of prepaid expenses

Prepaid expenses include expenses actually incurred but related to the result of business activities of many accounting periods. Prepaid expense include the following expenses:

Tools and supplies

Tools and instruments that have been put into used are amortized to expense on a straight - line basis over the amortization period from 12 to 36 months.

Office, hotel and fire systems repaired cost

Office, hotel and fire systems repaired costs are allocated to expenses using the straight-line method over an allocation period of 24 to 36 months.

Others

Other prepaid costs include insurance allocated for 12 months, software allocated for 24 months, internet fees, digital signatures, elevator repair... allocated for 06 months and 24 months.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at reporting date, original currencies and each object.

Payables including trade payables, debt payables, intra-company payables and other payables are liabilities which can be measured reliably at the amount and time, and recognised not less than the obligation to pay, classified as follows:

- Trade payables: includes trade payables arising from the purchase of goods, services and assets between the Company and independent sellers, including liabilities between the parent company and its subsidiaries.
- Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

Accounting principle of borrowing

Includes borrowings excluding borrowings in the form of an issue of bonds or preferred shares with a provision that obliges the issuer to redeem it at a specified time in the future.

Borrowing shall be recorded specifically to object and classified current and non - current by repayment period.

Expenses that are directly attributable to the borrowing are recognized as finance expense, except for cost incurred on a seperate borrowing for investment, construction or production in progress, which are capitalized under Accounting Standard Borrowing expense.

Accounting principle of recognition and capitalization of borrowing costs

All borrowing costs are recognized in the Income Statement when incurred, unless capitalized in accordance with the Vietnamese Accounting Standard on "Borrowing Costs."

Accounting principle of accrual expenses

Accrued expenses include expenses have been recorded into the operating cost, but not actually paid at the end of the fiscal year to ensure the consistency between revenues and expenses. By the time actually spent, any difference (if any) between record value and conduct value will be added or reduced. Accrued expenses at the balance sheet date include interest expense payable electricity and water bills, transportation expense, warehouse rental, internet... payable in September 2026.

Accounting principle of dividends and profits payable

Dividends are recognized as a liability upon approval by the General Meeting of Shareholders.

Accounting principle of owner's equity

Owner's equity is recognized under actual contribution of the shareholders.

Capital surplus is recognized according to the difference between the issue price and par value of shares when additionally issued. Direct expenses related to the additional issuance of shares and the re-issuance of treasury shares are recorded as a reduction in capital surplus.

Profit after corporate income tax is distributed to shareholders after fund allocation in accordance with the Company's Charter as well as the provision of Law and has been approved by the General Meeting of shareholders.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle and method of Revenue and other revenue

The Company's revenue includes revenue from sales of goods, brokerage consulting, revenue from real estate leased, and revenue from short-term accommodation rentals.

Revenue from sales of goods

Sales revenue is recognized when all five (5) following conditions are satisfied:

- The company has transferred the significant risks and rewards associated with the ownership of the product or goods to the buyer;
- The company no longer retains control over the goods as the owner or has the ability to control the goods;
- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the sales transaction.
- Determine the costs incurred for the transaction and the cost to complete the sales transaction.

Revenue from services render

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period according to the result of the work completed as at the statement of finacial position date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the transaction of providing such services;
- The portion of work completed at the statement of finacial position date can be determined; and
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

Revenue from interest and other income

Other revenue includes interest income from deposits, payment discounts, contractual penalties, and other income. Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the recoverability of interest is uncertain. Gains from the payment discounts, contractual penalties, and other income are recognized when actually incurred.

Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold and services provide and cost of real estate leased during period. Cost of goods sold is recorded on the principle of matching with revenue.

Principle and method of recording finance expense

Finance expense reflect the costs of borrowing and provisions for investments incurred during the period.

Principle and method of recording corporate income tax expense

Corporate income tax expense (or corporate tax income): The sum of current tax expense and deferred tax expense (or current tax income and deferred taxable income) when determined the profit or loss for a period.

Current corporate income tax (CIT): is the payable corporate income tax amount calculated on the taxable income for the period and the current corporate income tax rate. Current income tax is calculated based on taxable income and the applicable tax rate for the tax period. The difference between the taxable income and the accounting profit is due to the adjustment of the differences between the accounting profit and the taxable income according to the current tax regulation.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Principle and method of recording corporate income tax expense (Continued)

The Company is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the nature of the relationship is emphasized more than the legal form.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

Cash and cash equivalents held by the company unrestricted use

	30 September 2026 (VND)	01 January 2026 (VND)
Cash on hand	9,606,492,662	635,644
Cash at bank	1,038,307,795	31,877,317,483
Cash equivalents (*)	100,000,000,000	-
Total	**110,644,800,457**	**31,877,953,127**

(*): Cash equivalents are deposit with term of 01 month at commercial banks, details as follows:

	30 September 2026 (VND)	01 January 2026 (VND)
+ Deposit contract with term of 01 month at Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh Xuan Branch (Interest rate 4.75%/year)	*100,000,000,000*	-
Total	**100,000,000,000**	-

5.2 Current trade receivables

	30 September 2026 (VND)		01 January 2026 (VND)	
	Historical cost	Provision	Historical cost	Provision
OPMEC Co., Ltd.	-	-	5,996,607,987	-
Industrial Machinery and Automation Co., Ltd.	-	-	2,235,077,765	-
An Phong CT Manufacturing and Trading Co., Ltd.	-	-	4,742,211,600	-
Binh An Hung Yen Maritime Investment and Development Joint Stock Company	-	-	8,547,202,750	-
GP Resource Co., Ltd.	5,357,443,409	-	9,657,443,409	-
Danh Pham Import-Export Trading Joint Stock Company	-	-	4,709,873,490	-
T&T Food Rice and Agricultural Products Co., Ltd.	9,690,000,000	-	-	-
Cuong Thinh Development Investment Trading Service JSC	3,054,382,521	-	-	-
Thanh Hieu Construction Development Trading Co., Ltd.	2,439,573,168	-	838,997,269	-
Hai Duong Technical Co., Ltd.	2,806,000,000			
Minh Triet Agricultural Products Trading Co., Ltd.	5,415,000,000	-	-	-
Others	7,668,402,647	-	8,462,675,433	-
Total	**36,430,801,745**	**-**	**45,190,089,703**	**-**
In which:				
Trade receivables with related parties (Detail at Note 7.1)	**1,618,114,426**		-	

5.3 Current advance to suppliers

	30 September 2026 (VND)		01 January 2026 (VND)	
	Historical cost	Provision	Historical cost	Provision
TNB Trading and Service Joint Stock Company	66,911,552,532	-	21,671,933,332	-
Thuan Thien Building Materials Trading Co., Ltd	8,927,415,194	-	13,619,274,400	-
Nam Phuong Xanh Company Limited	1,069,187,020	-	7,117,000,000	-
Thien Long Trading and Service Investment Co., Ltd	-	-	9,474,313,590	-
Nhat Thien Construction Trading and Service JSC	4,172,696,145	-	-	-
Viet Phu Construction Trading and Service Co., Ltd	3,000,000,000	-	-	-
Others	3,479,714,807	-	55,249,600	-
Total	**87,560,565,698**	**-**	**51,937,770,922**	**-**

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.4 Other receivables

	30 September 2026 (VND)		01 January 2026 (VND)	
	Historical cost	Provision	Historical cost	Provision
Current	**8,091,863**	**-**	**71,921,458**	**-**
- Current mortgages, collateral, deposits (i)	4,000,000	-	-	-
- Advance	-	-	67,829,595	-
- Other receivables	4,091,863	-	4,091,863	-
+ Others	*4,091,863*	-	*4,091,863*	-
Non - current	**34,186,636,000**	**-**	**2,180,000,000**	**-**
- Non -current mortgages, collateral, deposits (i)	34,186,636,000	-	2,180,000,000	-
- Other receivables	-		-	
Total	**34,194,727,863**	**-**	**2,251,921,458**	**-**

(i) This includes deposits, performance bond deposits, and hotel/office rental deposits. Details are as follows:

- Current deposits for photocopier rental: 4,000,000 VND.
- Non - current deposits for hotel/office rentals in Hanoi, Ho Chi Minh City, and Vung Tau: 2,110,000,000 VND.
- Non - current deposits for electricity and water purchase contracts: 76,636,000 VND.
- Contract deposits for cooperation and real estate transfer commitments totaling VND 32,000,000,000. Of which:

(*) A deposit of VND 15,000,000,000 to Mr. Vo Phi Nhat Huy - General Director, under the investment cooperation and real estate transfer commitment contract No. 01/2026/HTĐT/BIG-CT dated 28 March 2026 and its appendix, for the investment cooperation to acquire land, construct and operate a hotel and restaurant in Binh Thuy Ward, Can Tho City. The expected completion date is 31 December 2027.

(*) A deposit of VND 17,000,000,000 to Mr. Vo Phi Nhat Huy - General Director, under the investment cooperation and real estate transfer commitment contract No. 01/2026/HTĐT/BIG-CT dated 28 March 2026 and an appendix for investment cooperation, land subdivision and development of serviced apartments and shophouses in Soc Trang Ward, Can Tho City. The expected completion date is 31 December 2027.

In which:		
Other receivables with related parties (Detail at Note 7.1)	**32,000,000,000**	**67,829,595**

5.5 Financial investments

a. Investment in other entities

Summary of business operations of subsidiaries and asociates during the period:

Subsidiaries/Associates	Operation result
Subsidiaries	
1. Big Bro Brokerage Joint Stock Company	Profit
2. Big CT Trading and Service Joint Stock Company	Profit
3. Big Land Group Joint Stock Company	Profit
4. Big EXPO Import-Export Joint Stock Company	Profit
5. Big FNB Joint Stock Company	Losses

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.5 Financial investments (Continued)

a. Investment in other entities (Continued)

	Ratio		30 September 2026 (VND)			01 January 2026 (VND)		
	Capital held	Voting rights	Historical cost	Recoverable value (i)	Provision value	Historical cost	Recoverable value	Provision value
Investment in subsidiaries			**114,800,000,000**	**114,709,527,179**	**(90,472,821)**	**105,000,000,000**	**104,966,724,304**	**(33,275,696)**
- Big Bro Brokerage Joint Stock Company	90%	90%	27,000,000,000	27,000,000,000	-	27,000,000,000	26,966,724,304	(33,275,696)
- Big CT Trading and Service JSC	90%	90%	45,000,000,000	45,000,000,000	-	45,000,000,000	45,000,000,000	-
- Big Land Group Joint Stock Company	60%	60%	6,000,000,000	6,000,000,000	-	6,000,000,000	6,000,000,000	-
- Big EXPO Import-Export JSC	90%	90%	27,000,000,000	27,000,000,000	-	27,000,000,000	27,000,000,000	-
- Big FNB Joint Stock Company (ii)	98%	98%	9,800,000,000	9,709,527,179	(90,472,821)	-	-	-
Total			**114,800,000,000**	**114,709,527,179**	**(90,472,821)**	**105,000,000,000**	**104,966,724,304**	**(33,275,696)**

(i) As of the date of the separate financial statements, the Company has not determined the fair value of these investments to be disclosed in the separate financial statements as they are unlisted and the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide guidance on the use of valuation techniques in determining the fair value of investments.

(ii): During the period, the Company fully contributed the committed capital to Big FNB Joint Stock Company in accordance with Resolution No. 07/2026/BIG/NQ-HĐQT dated 25 March 2026.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.6 Inventories

	30 September 2026 (VND)		01 January 2026 (VND)	
	Historical cost	Provision	Historical cost	Provision
Goods in transit	-	-	-	-
Raw materials	-	-	-	-
Tools and supplies	-	-	-	-
Works in progress	-	-	-	-
Products	-	-	-	-
Merchandises	41,474,743,638	-	12,883,913,516	-
Others merchandises	*41,474,743,638*	-	*12,883,913,516*	-
Consigned goods	-	-	-	-
Goods and raw materials in bonded warehouses	-	-	-	-
Total	**41,474,743,638**	**-**	**12,883,913,516**	**-**

5.7 Deferred expense

	30 September 2026 (VND)	01 January 2026 (VND)
Current	**124,476,060**	**158,599,609**
- Tools and supplies	48,927,151	96,311,203
- Insurance expense	28,673,687	37,387,004
- Elevator repair	27,225,928	-
- Others	19,649,294	24,901,402
Non-current	**3,336,462,459**	**1,449,387,287**
- Tools and supplies	326,724,413	368,916,665
- Office and hotel repair	2,932,919,689	892,696,685
- Fire protection system repairs	75,007,660	187,519,162
- Others	1,810,697	254,775
Total	**3,460,938,519**	**1,607,986,896**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.8 *Increased/ Decreased Tangible fixed assets*

Currency: VND

	Building and structure	*Means of transport*	*Total*
HISTORICAL COST			
As at 01 January 2026	48,555,190,591	3,051,727,272	51,606,917,863
Disposal	-	(1,566,381,818)	(1,566,381,818)
As at 30 September 2026	**48,555,190,591**	**1,485,345,454**	**50,040,536,045**
ACCUMULATED DEPRECIATION			
As at 01 January 2026	4,329,604,224	130,531,820	4,460,136,044
Depreciation in period	2,109,091,752	161,185,851	2,270,277,603
Disposal	-	(132,637,172)	(132,637,172)
As at 30 September 2026	**6,438,695,976**	**159,080,499**	**6,597,776,475**
NET BOOK VALUE			
As at 01 January 2026	44,225,586,367	2,921,195,452	47,146,781,819
As at 30 September 2026	**42,116,494,615**	**1,326,264,955**	**43,442,759,570**

The remaining value of tangible fixed assets used as mortgage or loan collateral as of 30 September 2026 is VND 43,442,759,570 (As at 01 January 2026, it was VND 47,146,781,819).

VND).

List of tangible fixed assets existing during the period with a value representing 10% or more of total tangible fixed assets:

	30 September 2026 (VND)			01 January 2026 (VND)		
	Historical cost	**Accumulated depreciation**	**Net book value**	**Historical cost**	**Accumulated depreciation**	**Net book value**
Assets						
Building and structure						
Lao Cai Complex Building Project	33,657,730,591	5,262,190,958	28,395,539,633	33,657,730,591	3,928,362,014	29,729,368,577
Residential building in Cai Khe Ward, Can Tho City	14,897,460,000	1,176,505,018	13,720,954,982	14,897,460,000	401,242,210	14,496,217,790

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.9 Intangible fixed assets

Currency: VND

	Land use rights	Computer software	Total
HISTORICAL COST			
As at 01 January 2026	70,037,650,000	105,541,800	70,143,191,800
Purchased	-	-	-
As at 30 September 2026	**70,037,650,000**	**105,541,800**	**70,143,191,800**
ACCUMULATED DEPRECIATION			
As at 01 January 2026	-	105,541,800	105,541,800
As at 30 September 2026	**-**	**105,541,800**	**105,541,800**
NET BOOK VALUE			
As at 01 January 2026	70,037,650,000	-	70,037,650,000
As at 30 September 2026	**70,037,650,000**	**-**	**70,037,650,000**

- The remaining value of Intangible fixed assets used as mortgage or loan collateral as of 30 September 2026 is VND 70,037,650,000 (As at 01 January 2026, it was VND70,037,650,000).
- The historical cost of fixed assets that have been fully depreciated but are still in use is VND 105,541,800 (As at 01 January 2026 it was VND 105,541,800).

List of intangible fixed assets existing during the period with a value representing 10% or more of total intangible fixed assets:

	30 September 2026 (VND)			01 January 2026 (VND)		
	Historical cost	Accumulated depreciation	Net book value	Historical cost	Accumulated depreciation	Net book value
Assets						
Land use rights						
Land use rights for plot number 102 in Lao Cai ward, Lao Cai province	31,669,500,000	-	31,669,500,000	31,669,500,000	-	31,669,500,000
Land use rights for plot number 290 in Lao Cai ward, Lao Cai province	13,577,500,000	-	13,577,500,000	13,577,500,000	-	13,577,500,000
Land use rights for plot number 406 in Cai Khe ward, Can Tho City	24,790,650,000	-	24,790,650,000	24,790,650,000	-	24,790,650,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.10 Increased/ Decreased investment real estate

Currency: VND

	Beginning balance	Increase during the period	Decreased during the period	Closing balance
INVESTMENT REAL ESTATE FOR LEASE				
HISTORICAL COST	**21,407,088,327**	**2,171,772,000**	-	**23,578,860,327**
Building and land use right	21,407,088,327	2,171,772,000	-	23,578,860,327
IMPAIRMENT LOSS	**1,034,779,714**	**350,834,612**	-	**1,385,614,326**
Building and land use right	1,034,779,714	350,834,612	-	1,385,614,326
NET BOOK VALUE	**20,372,308,613**	**1,820,937,388**	-	**22,193,246,001**
Building and land use right	20,372,308,613	1,820,937,388	-	22,193,246,001

Revenue and cost of goods sold related to investment real estate for lease during the period are presented in Note 6.1 and 6.2, amounting to VND 272,727,274 and VND 350,834,612 respectively.

The remaining value of investment real estate used as mortgage or loan collateral as of 30 September 2026 is VND 22,193,246,001 (as of 01 January 2026: VND 20,372,308,613).

According to Vietnamese Accounting Standard No. 05 - Investment Properties, the fair value of Investment Property as at 30 September 2026 should be presented. However, with regard to the land use rights and assets on the land of 9 plots in Suoi Cao A hamlet, the company have no sufficient information enough to determine the fair value of these assets at the statement of financial position date.

List of investment real estate existing during the period with a value representing 10% or more of total investment real estate:

	30 September 2026 (VND)			01 January 2026 (VND)		
	Historical cost	Accumulated depreciation	Net book value	Historical cost	Accumulated depreciation	Net book value
Assets						
Land use rights and ownership of assets on the land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province	23,578,860,327	1,385,614,326	22,193,246,001	21,407,088,327	1,034,779,714	20,372,308,613

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.11 Current trade payables

	30 September 2026 (VND)	01 January 2026 (VND)
IDcast Vietnam Pressure Casting JSC	3,732,745,203	798,739,686
SGG Architecture Construction JSC	945,377,510	1,346,698,245
M.A.P Global Joint Stock Company	971,635,741.00	441,480,871
An Thai Auto Joint Stock Company	-	1,560,880,000
Nhat Thien Construction Trading Service JSC	-	3,107,921,083
Ngoc Thien Import and Export Co., Ltd	10,934,940,215	-
Minh Quan Import-Export Services Trading Investment Co., Ltd	3,665,285,000	-
DC Hanoi Steel Company Limited	1,316,149,298	869,488,627
Others	6,380,754,258	1,764,665,585
Total	**27,946,887,225**	**9,889,874,097**
In which		
Payable to related parties (Details in note 7.1)	-	**197,500,000**

5.12 Current customer advances

	30 September 2026 (VND)	01 January 2026 (VND)
Hai Phuc Thinh Steel Manufacturing and Trading Company Limited	-	719,064,217
Dai Viet Luxury Trading and Services Co., Ltd	-	900,000,000
Big Land Group Joint Stock Company	188,718,311	-
Others	230,687,928	107,000,000
Total	**419,406,239**	**1,726,064,217**
In which:		
Advance from related parties (Details in note 7.1)	**188,718,311**	-

5.13 Dividends, profits payables

	30 September 2026 (VND)	01 January 2026 (VND)
Dividends, profits payables	1,448,536,390	-

The company distribute dividends in accordance with General Meeting of Shareholders Resolution No.01/2026/BIG/NQ-ĐHĐCĐ dated 29 April 2026, regarding the payment of cash dividends. The cash dividend is payable at a rate of 2% of the charter capital at the time of closing the shareholder list, with the expected payment date being 30 September 2026, in accordance with the Board of Directors' Resolution No. 19/2026/BIG/NQ-HĐQT dated 27 July 2026.

5.14 Taxes and receivables and payables to the State

Currency: VND

	01 January 2026	Payable in the period	Paid in the period	30 September 2026
Payables	**14,727,343,997**	**10,976,535,696**	**9,745,922,757**	**15,957,956,936**
Current	**14,727,343,997**	**10,976,535,696**	**9,745,922,757**	**15,957,956,936**
Value added tax	5,217,677,807	4,114,625,194	6,388,072,386	2,944,230,615
Corporate income tax	9,190,437,786	6,385,638,352	3,076,201,785	12,499,874,353
Personal income tax	115,228,404	185,272,152	77,648,586	222,851,970
Fees, charges, and payables	204,000,000	290,999,998	204,000,000	290,999,998
Receivables	**3,000,000**	-	-	**3,000,000**
Overpaid business license tax	3,000,000	-	-	3,000,000

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.15 Current accrued expenses

	30 September 2026 (VND)	01 January 2026 (VND)
Current	**513,788,214**	**536,766,956**
Bank loan interest	431,418,820	373,702,934
Electricity and water costs	82,369,394	154,863,990
Warehouse rental and transportation costs		8,200,032
Non - current	-	-
Total	**513,788,214**	**536,766,956**

5.16 Other payables

	30 September 2026 (VND)	01 January 2026 (VND)
Current	**2,852,428,500**	**298,709,439**
Union funds	11,860,000	-
Social insurance	108,630,000	44,494,278
Health Insurance	19,890,000	6,097,500
Unemployment Insurance	8,520,000	2,710,000
Other payables	1,328,500	1,807,661
+ Others	*1,328,500*	*1,807,661*
Receivable funds, deposit	2,702,200,000	243,600,000
Non - current	**3,003,000,000**	**393,000,000**
Receivable funds, deposit	3,003,000,000	393,000,000
Total	**5,855,428,500**	**691,709,439**
In which:		
Other payables to related parties (Detail at Note 7.1)	**5,300,000,000**	**15,000,000**

5.17 Deferred revenue

	30 September 2026 (VND)	01 January 2026 (VND)
	-	**54,000,000**
Current	-	54,000,000
Office rental revenue	-	-
Non - current	-	**54,000,000**
Total		

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.18 Loans and finance leases

a. Loans

	30 September 2026 VND	Increase during the period VND	Decrease during the period VND	01 January 2026 VND
Current loan	**93,112,133,215**	**141,464,414,842**	**156,596,710,694**	**108,244,429,067**
+ Loc Phat Vietnam JSC Bank - ho Chi Minh City Branch (I)	18,803,967,969	18,806,249,596	18,805,940,191	18,803,658,564
+ JSC Bank for Foreign Trade of Vietnam - Saigon Branch (ii)	-	-	35,000,000,000	35,000,000,000
+ Military Commercial Joint Stock Bank - Cu Chi Branch (iii)	33,088,165,245	46,523,165,245	29,967,287,704	16,532,287,704
+ Vietnam Prosperity JSC Bank - Ho Chi Minh City Branch (iv)	19,220,000,001	34,135,000,001	29,830,000,000	14,915,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao CaiBranch (v)	20,000,000,000	40,000,000,000	39,993,482,799	19,993,482,799
+ Tin Viet Finance Company (vi)	-	-	1,000,000,000	1,000,000,000
+ Electricity Finance Company (vii)	2,000,000,000	2,000,000,000	2,000,000,000	2,000,000,000
Non-current loan due to date	**3,929,111,996**	**3,010,833,996**	**2,904,834,000**	**3,823,112,000**
+ Vietnam Prosperity JSC Bank - Ho Chi Minh City Branch (i)	1,793,112,000	1,344,834,000	1,344,834,000	1,793,112,000
+ Vietnam Prosperity JSC Bank (ii)	255,999,996	255,999,996	-	-
+ Shinhan Bank Vietnam Limited - Phu My Hung Branch (iii)	-	-	150,000,000	150,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iv)	1,880,000,000	1,410,000,000	1,410,000,000	1,880,000,000
Total current loan	**97,041,245,211**	**144,475,248,838**	**159,501,544,694**	**112,067,541,067**
Non-current loan	**45,777,683,340**	**1,280,000,000**	**4,119,000,660**	**48,616,684,000**
+ Vietnam Prosperity JSC Bank - Ho Chi Minh City Branch (i)	22,264,350,000	-	1,344,834,000	23,609,184,000
+ Vietnam Prosperity JSC Bank (ii)	853,333,340	1,280,000,000	426,666,660	-
+ Shinhan Bank Vietnam Limited - Phu My Hung Branch (iii)	-	-	937,500,000	937,500,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iv)	22,660,000,000	-	1,410,000,000	24,070,000,000
Total	**142,818,928,551**	**145,755,248,838**	**163,620,545,354**	**160,684,225,067**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5.18 Loans and finance leases (Continued)

b. Current loan details

(i) Loc Phat Vietnam Commercial Joint Stock Bank - Ho Chi Minh City Branch

Credit limit contract No. HDTD503202500061 dated 21 May 2025, loan limit is 28,000,000,000 VND, the term of the loan is 12 months from 21 May 2025. The company borrows to serve production and business activities. This loan bears interest for each disbursement. The loan is secured by Land use rights and assets on the land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province (Details in note 5.10) and assets of a third party.

(ii) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch

Credit limit contract No. 0114/SGN.KHDN/LD25 dated 13 May 2025 and Amended and supplemented contract No. 0114/SGN.KHDN/LD25-01 dated 10 June 2025, credit limit is 35,000,000,000 VND, the validity period of the credit limit is 36 months from 13 May 2025. The loan facility comprises: Loan Agreement No. 0115/SGN.KHDN/LD25 dated 13 May 2025, as amended and supplemented under Amendment No. 0115/SGN.KHDN/LD25-01 dated 10 June 2025; Guarantee Facility Agreement No. 0116/SGN.KHDN/LD25 dated 13 May 2025, as amended and supplemented under Amendment No. 0116/SGN.KHDN/LD25-01 dated 10 June 2025; and Letter of Credit Facility Agreement No. 0117/SGN.KHDN/LD25 dated 13 May 2025, and its amendment and supplemented under Amendment No. 0117/SGN.KHDN/LD25-01 dated 10 June 2025 .The term for maintaining the loan facility is 12 months. Each loan has a maximum term of 6 months. Loan interest rate is specifically stated on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. Collateral includes: 2,500,000 BIG shares of Big Group Joint Stock Company deposited in
account No. 094C024305.01 at Nhat Viet Securities Joint Stock Company and assets of third parties.

(iii) Military Commercial Joint Stock Bank - Cu Chi Branch

Credit limit contract No. 281932.25.900.37054416.TD dated 10 April 2025, Contract Appendices No. 281932.25.900.37054416.TD.PL01 dated 10 April 2025, No. 281932.25.900.37054416.TD.PL02 dated 16 April 2025, and No. 281932.25.900.37054416.TD.PL03 dated 11 September 2025., limit of VND 30,000,000,000, the term of credit from 10 April 2025 to 17 February 2026. Loan interest rate is specified on each Debt Receipt. The company borrows capital to supplement working capital for production

Credit limit contract No. 394849.26.900.37054416.TD dated 09 April 2026, limit of VND 60,000,000,000, the term of crediy from 09 April 2026 to 07 April 2027. Loan interest rate is specified on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. The loan is secured by assets of a third party, all goods and receivables arising from the financing plan funded by MB; security deposits at MB; and deposits under deposit contract/savings

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5.18 Loans and finance leases (Continued)

b. Current loan details (Continued)

(iv) Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan under the Framework Agreement on Credit Granting No. CLC-38542/7961974/TTK dated 24 March 2025; Credit Contract No. CLC-51135/7961974/TTK dated 29 July 2025; Credit Contract No. CLC-51165-01 dated 29 July 2025, credit limit of VND 38,000,000,000. The term of the loan is 12 months. Interest rate according to each debt receipt. Purpose is to supplementing capital for iron, steel and other metal trading activities. The loan is secured by assets of a third party.
Loan contract No. CLC-56772-01 dated 10 September 2025, Loan limit of VND 3,000,000,000. The term of loan is 12 months. Loan interest rate is specifically stated on each Debt Note. Loan purpose is to supplement working capital for iron and steel trading operations. The loan is unsecured.

(v) Bank for Agriculture and Rural Development - Lao Cai Branch

Credit contract No. 8800-LAV202501597 dated 13 October 2025, credit limit of VND 20,000,000,000, The term of credit 12 months. Loan interest rate is specifically stated on each Debt Note. Loan purpose is to supplement working capital. Collateral is Land Use Rights: Land plot 39, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area 216.82m2, House on land with area 121.8m2, floor area 639m2 according to the certificate of land use rights, house ownership rights and assets attached to land No. DL 515047 issued by Lao Cai Provincial Land Registration Office on 11 August 2023 in the name of the Company. (Details in Notes No. 5.8 and 5.9).

(vi) Tin Viet Finance Company

Credit limit contract No. 2200006694 dated 12 November 2025. Credit limit of VND 2,000,000,000. Limit maintenance period is 12 months from the disbursement date. Loan interest rate is specifically stated on each Debt Note. The purpose of the loan is to supplement working capital. The loan is unsecured.

(vii) Electricity Finance Company

Credit limit contract No. MSLADWL355121 dated 04 December 2025 . Credit limit of VND 1,000,000,000. Limit maintenance period is 12 months from the disbursement date. Loan interest rate is specifically stated on each Debt Note. The purpose of the loan is to supplement working capital. The loan is unsecured.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5.18 Loans and finance leases (Continued)

c. Non - current loan details

(i) Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan contract No. CLC-38542-01 dated 24 March 2025 (Non - current loan contract), Disbursement request and Debt acknowledgement contract dated 25 March 2025. Loan limit of VND 26,000,000,000. The term of loan is 180 months from 25 March 2025. Loan purpose is to purchase real estate. Interest rate 11.5% from 25 March 2025 and adjusted every 12 months. Collateral is Land Use Rights Certificate No. AA 01294321, Certificate: VP2334 Can Tho Land Registration Office issued on 14 May 2025. Land plot No. 406, map sheet No. 59, address 31-33 Tran Quang Khai Street, Cai Khe Ward, Can Tho City, in the name of the Company. (Details in Note No. 5.8 and 5.9).

(ii) Vietnam Prosperity Joint Stock Commercial Bank

Automobile Loan and Mortgage Contract No. 150126-7961974-AUTO-1/HĐ (Non - current loan contract); disbursement under Contract No. 150126-7961974-AUTO-1 dated 15 January 2026; The term of loan is 60 months; loan interest rate is 7.9% for the first 12 months, subject to adjustment every 12 months thereafter (first adjustment date: 15 January 2027). Loan purpose is to purchase of a VinFast VF9 automobile. Collateral is VinFast VF9 automobile, license plate 30M-784.22, Vehicle Registration Certificate No. 2900167645 issued by the Ministry of Public Security on 12 January 2026. (Details in Note 5.8).

(iii) SHINHAN Bank Vietnam Limited - Phu My Hung Branch

Credit contract No. SHBVN/SSG/2025-HDTD-070 dated 25 February 2025 (Non - current loan contract), Loan withdrawal application cum Debt acknowledgement agreement dated 3 March 2025. Limit of VND 1,200,000,000. Purpose of loan is to purchase assets as cars for business activities. The term of credit is 96 months from 3 March 2025. Interest rate is 7.9% from 3 March 2025 and adjusted every 3 months. The collateral is a Vinfast VF9 Plus E6AC01 vehicle with license plate 51L-619.60 according to the vehicle registration certificate No. 50 079280 of the Company. (Details in Note No. 5.8).

(iv) *Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch*

Loan under Credit Contract 8800-LAV-20241462 dated 13 September 2024, limit of VND 28,300,000,000, the term of loan is 180 months from 13 September 2024. Loan interest rate is 6.5%/year from 13 September 2024 to 13 September 2026, from 14 September 2026, loan interest is adjusted every 6 months. The collateral is the Land Use Rights and assets on the land at plot 34, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area of 525.5m2 of the Company (Details in Note No. 5.8 and 5.9).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.19 Owner's equity

a. Increase and decrease in owner's equity

Currency: VND

	Contributed legal capital	Share premium	Foreign exchange differences reserve	Undistributed earnings	Total
Beginning balance of previous year	**150,846,890,000**	-	-	**12,200,518,823**	**163,047,408,823**
Increase in capital in previous year	-	-	-	-	-
Profit from previous year	-	-	-	36,537,214,762	36,537,214,762
Other increase	-	-	-	-	-
Stock dividend distribution	9,048,410,000	-	-	(9,048,410,000)	-
Other decrease	-	-	-	-	-
Ending balance of previous year/ Beginning balance of current period	**159,895,300,000**	-	-	**39,689,323,585**	**199,584,623,585**
Increase in capital in current period (*)	150,846,890,000	(526,100,000)	-	-	150,320,790,000
Profit from current period	-	-	-	25,152,704,780	25,152,704,780
Other increase	-	-	-	-	-
Dividend to shareholders (**)	31,072,330,000	-	-	(37,286,796,000)	(6,214,466,000)
Other decrease	-	-	-	-	-
Ending balance	**341,814,520,000**	**(526,100,000)**	-	**27,555,232,365**	**368,843,652,365**

(*): The Company increased its charter capital through a public offering of shares in accordance with General Meeting of Shareholders Resolution No. 01/2025/BIG/NQ-ĐHĐCĐ dated 27 April 2025. The charter capital increase was completed in accordance with Document No. 2166/UBCK-QLCB issued by the State Securities Commission on 19 March 2026 and the 13th Amended Business Registration Certificate dated 2 April 2026.

(**): The company distribute dividends in accordance with General Meeting of Shareholders Resolution No. 01/2026/BIG/NQ-ĐHĐCĐ dated 29 April 2026, regarding dividend payment.

- The distribution rates is 10% for stock dividends based on the charter capital at the time of closing the shareholder list, with a value of VND 31,072,330,000. The stock dividend distribution was completed on 29 June 2026

- The distribution rates is 2% for cash dividends based on the charter capital at the time of closing the shareholder list, with a value of VND 6,214,466,000. The cash dividend is expected to be paid on 30 September 2026, in accordance with the Board of Directors' Resolution No. 19/2026/BIG/NQ-HĐQT dated 27 July 2026.

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.19 Owner's equity (Continued)

b. Detail of owner's equity

	30 September 2026 (VND)	01 January 2026 (VND)
Mr. Vo Phi Nhat Huy	55,000,230,000	32,000,560,000
Mr. Tran Sinh Vuong	-	11,000,000,000
Safari Asia Limited	18,083,000,000	-
Other shareholders	268,731,290,000	116,894,740,000
Total	**341,814,520,000**	**159,895,300,000**

c. Capital transactions with owners and distribution of dividends, profits:

	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Contributed capital		
+ Beginning balance	159,895,300,000	150,846,890,000
+ Increase	181,919,220,000	9,048,410,000
+ Decrease	-	-
+ Ending balance	341,814,520,000	159,895,300,000
Dividend paid:	37,286,796,000	9,048,410,000

d. Shares

	30 September 2026 Shares	01 January 2026 Shares
Number of shares registered for issuance	**34,181,452**	**15,989,530**
Number of shares sold to the public	**34,181,452**	**15,989,530**
Common shares	34,181,452	15,989,530
Number of shares to be redeemed	-	-
Common shares	-	-
Number of shares outstanding	**34,181,452**	**15,989,530**
Common shares	34,181,452	15,989,530
Par value of outstanding shares:	10,000 VND/per share	

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

5. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.20 Off statement of financial position items

Assets used for pledged and mortgaged as at 30 September 2026:

b. Fixed asset

No.	Assets	Item	Historical cost VND	Remaining value VND	Collateral for mortgages and pledges	Purpose of security	Duration
1.	Building and structure	Tangible fixed assets	33,657,730,591	28,395,539,633	Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch	Non - current loan	13 September 2039
1.	Building and structure	Tangible fixed assets	14,897,460,000	13,720,954,982	Vietnam Prosperity JSC Bank - HCM City Branch	Non - current loan	25 March 2040
2.	Means of transport	Tangible fixed assets	1,485,345,454	1,326,264,955	Vietnam Prosperity JSC Bank - HCM City Branch	Non - current loan	15 January 2031
3.	Land use rights	Intangible fixed assets	31,669,500,000	31,669,500,000	Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch	Non - current loan	13 September 2039
3.	Land use rights	Intangible fixed assets	13,577,500,000	13,577,500,000	Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch	Current loan	13 October 2026
3.	Land use rights	Intangible fixed assets	24,790,650,000	24,790,650,000	Vietnam Prosperity JSC Bank - HCM City Branch	Non - current loan	25 March 2040

c. Investment real estate

No.	Assets	Item	Historical cost VND	Remaining value VND	Collateral for mortgages and pledges	Purpose of security	Duration
1.	Building and land use right	Investment real estate	23,578,860,327	22,193,246,001	Loc Phat Vietnam Commercial Joint Stock Bank - Ho Chi Minh City Branch	Current loan	18 October 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

6. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE INCOME STATEMENT

6.1 Net revenue from sales of goods and rendering of services

	Third quarter of 2026 VND	Third quarter of 2025 VND	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Revenue from sale of goods, finished goods	58,761,864,957	73,954,324,273	216,233,611,195	274,666,053,132
Revenue from service rendering	26,349,571,991	9,203,386,840	56,091,627,044	17,024,860,080
Revenue from investment real estate lease	76,363,636	98,181,819	272,727,274	258,763,638
Total	**85,187,800,584**	**83,255,892,932**	**272,597,965,513**	**291,949,676,850**
In which:				
Revenue with related parties			**15,790,533,069**	**10,290,741**
(Details at Note 7.1).				

6.2 Cost of goods sold and services rendered

	Third quarter of 2026 VND	Third quarter of 2025 VND	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Cost of goods sold	57,453,837,794	73,085,866,586	210,508,841,305	267,838,693,454
Cost of service rendering	3,180,196,129	2,738,590,584	9,970,135,565	6,577,735,396
Cost of investment real estate lease	161,938,758	94,070,883	350,834,612	282,212,649
Total	**60,795,972,681**	**75,918,528,053**	**220,829,811,482**	**274,698,641,499**

6.3 Finance income

	Third quarter of 2026 VND	Third quarter of 2025 VND	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Bond, deposits and loan receivable interest	251,245,351	4,691,152	906,813,455	5,580,871
Unrealized gain from foreign exchange rate	-	-	-	-
Dividends, distributed profits	-	-	-	-
Realized gain from foreign exchange rate	-	-	-	-
Dividends and profits distributed in cash	-	-	-	-
Payment discount	-	-	50,000,000	443,254,897
Total	**251,245,351**	**4,691,152**	**956,813,455**	**448,835,768**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

6. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE INCOME STATEMENT (Continued)

6.4 Finance expense

	Third quarter of 2026 VND	Third quarter of 2025 VND	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Loan interest	3,974,526,818	3,047,168,918	11,687,550,416	7,128,305,269
Provision for devaluation of investment	-	-	57,197,125	-
Total	**3,974,526,818**	**3,047,168,918**	**11,744,747,541**	**7,128,305,269**

6.5 Selling expenses and general and administrative expenses

	Third quarter of 2026 VND	Third quarter of 2025 VND	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
General and administrative expenses				
Employee expenses	1,128,557,107	946,064,320	3,426,581,682	2,573,824,024
Expenses of office equipments	354,727,856	96,001,495	786,789,734	200,099,269
Depreciation expenses of fixed assets	53,026,833	-	161,185,851	52,212,728
Taxes and fee	-	-	-	7,000,000
Outsourcing services	774,629,214	397,146,249	1,784,215,606	979,853,154
Other cash expenses	290,081,700	177,670,094	831,866,516	435,612,788
Total	**2,601,022,710**	**1,616,882,158**	**6,990,639,389**	**4,248,601,963**
Selling expenses				
Employee expenses	75,240,152	670,040,367	1,025,711,559	1,308,131,928
Tools and supplies	2,662,034	9,921,926	12,535,267	14,690,793
Outsourcing services	178,217,800	119,960,057	579,048,357	276,723,812
Other cash expenses	-	63,912,207	-	90,445,706
Total	**256,119,986**	**863,834,557**	**1,617,295,183**	**1,689,992,239**

6.6 Other income and expense

	Third quarter of 2026 VND	Third quarter of 2025 VND	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Other income	**166,762**	**42,500,000**	**39,366,762**	**42,500,000**
- Income from contractual compensation	166,762	42,500,000	39,366,762	42,500,000
Other expense	**12,437,242**	**168,241,253**	**873,309,003**	**180,924,372**
- Disposal and sale of fixed assets and tools & equipment	-	-	648,290,101	-
- Late payment in tax, social insurance interest	12,354,551	43,241,253	185,056,151	55,924,372
- Others	82,691	125,000,000	39,962,751	125,000,000
Other profit/loss (Net)	**(12,270,480)**	**(125,741,253)**	**(833,942,241)**	**(138,424,372)**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

6. ADDITIONAL INFORMATION FOR ITEMS ON THE SEPARATE INCOME STATEMENT (Continued)

6.7 Production and operating cost

	Third quarter of 2026 VND	Third quarter of 2025 VND	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Raw materials	357,389,890	105,923,421	799,325,001	214,790,062
Purchase price of goods	57,453,837,794	73,085,866,586	210,488,841,305	267,838,693,454
Labor costs	1,203,797,259	1,616,104,687	4,452,293,241	3,881,955,952
Depreciation expenses of fixed assets	917,996,175	742,270,530	2,621,112,215	1,970,122,055
Made/(Reversal) provision of doubtful receivables	-	-	-	-
Outsourcing services	3,424,805,656	2,476,816,741	10,146,994,604	5,915,112,615
Other cash expenses	295,288,603	372,262,803	929,179,688	816,561,563
Total	**63,653,115,377**	**78,399,244,768**	**229,437,746,054**	**280,637,235,701**

6.8 Current corporate income tax (CIT)

	Third quarter of 2026 VND	Third quarter of 2025 VND	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Net profit / (loss) before tax	**17,799,133,260**	**1,688,429,145**	**31,538,343,132**	**4,494,547,276**
Tax calculated based on the current corporate income tax rate	-	-	**389,848,628**	-
Adjustments	-	-	389,848,628	-
Invalid expense	**17,799,133,260**	**1,688,429,145**	**31,928,191,760**	**4,494,547,276**
Adjusted profit/(loss) before tax has not deducted previous year's loss	-	-	-	-
Losses carried forward from the previous year	**17,799,133,260**	**1,688,429,145**	**31,928,191,760**	**4,494,547,276**
Income subject to corporate income tax	20%	20%	20%	20%
Corporate income tax rate	-	-	-	-
Adjustment of under/ (over) corporate income tax of the previous year	3,559,826,652	337,685,829	6,385,638,352	898,909,455
Current CIT expense				
Deferred corporate income tax expense				
Current CIT expense	**3,559,826,652**	**337,685,829**	**6,385,638,352**	**898,909,455**

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

7. OTHER INFORMATION

7.1 Related parties

List of related parties with significant transactions and balance in the period:

Related parties	Relationship
Big Bro Brokerage JSC	Subsidiaries
Big CT Trading and Service JSC	Subsidiaries
Big Land Group JSC	Subsidiaries
Big EXPO Import-Export JSC	Subsidiaries
Big FNB Joint Stock Company	Subsidiaries
Members of the Board of Management, Board of Directors, other managers and close individuals in the families of these members	Significant influence

a. Remuneration of the Board of Management and Directors

Remuneration paid to members of the Board of Directors and Management, Board of supervisor and Chief accountant of the Company during the period, details are as follows:

	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Salary and allowances	2,009,874,686	1,847,383,155
Total	**2,009,874,686**	**1,847,383,155**

Remuneration of Board of

Name	Position	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Mr. Vo Phi Nhat Huy	Member	429,188,890	322,895,000
Mr. Kieu Van Khoa	Chairman	369,555,555	299,999,997
Mr. Vo Thuan Hoa	Independent member	191,666,668	138,888,890
Mr. Tran Nhat Duc	Member	118,888,889	-
Total		**1,109,300,002**	**761,783,887**
Board of Supervisors			
Mr. Tan Loc Louis	Head of Supervisory Board	111,111,111	227,777,778
Mr. Trieu Hieu Khanh	Member	22,222,223	49,999,995
Mr. Vo Tuan Hai	Member	63,255,000	123,247,000
Mrs. Trinh Thi Thanh Phuong	Former Member	-	140,320,000
		196,588,334	**541,344,773**

Salaries of the Board of Management and other managers

Name	Position	Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Ms. Tran Thi Mua Thao	Vice General Director	206,510,000	221,842,620
Mrs. Nguyen Thi Hao	Former Vice General Director	-	186,786,875
Mr. Nguyen Trong Vinh	Vice General Director	80,000,000	-
Mr. Nguyen Minh Khang	Vice General Director	270,309,028	-
Mr. Le Van Hung	Chief Accountant	147,167,322	135,625,000
Total		**703,986,350**	**544,254,495**

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

b. Transactions with related parties

Related parties	Relationship		Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Revenue				
Big Land Group JSC	Subsidiaries	Hotel and office rentals	4,754,400,368	-
Big Bro Brokerage JSC	Subsidiaries	Brokerage services	10,977,874,181	-
Big CT Trading and Service JSC	Subsidiaries	Office leasing	58,258,520	-
Mrs. Tran Thi Mua Thao	Vice General Director	Accommodation services	-	10,290,741
Total			**15,790,533,069**	**10,290,741**
Purchase				
Big Land Group JSC	Subsidiaries	Operating costs	188,888,888	-
Total			**188,888,888**	**-**

Related parties	Relationship		Accounting period ended 30 September 2026 VND	Accounting period ended 30 September 2025 VND
Advances				
Mr. Kieu Van Khoa	Chairman	Advance	20,000,000	-
		Refund	20,000,000	-
Mr. Nguyen Minh Khang	Vice General Director	Advance	5,000,000	-
		Refund	5,000,000	-
Mrs. Tran Thi Mua Thao	Vice General Director	Advance	200,000,000	1,200,000,000
		Refund	200,000,000	1,200,000,000
Mr. Vo Phi Nhat Huy	General Director	Advance	101,263,216	214,341,939
		Refund	147,092,811	200,000,000
Mrs. Nguyen Thi Hao	Former Vice General Director	Advance	-	100,000,000
		Refund	-	100,000,000
Mrs. Trinh Thi Thanh Phuong	Former Member of Supervisory Board	Advance	-	93,403,000
		Refund	-	93,403,000
Mr. Vo Tuan Hai	Member of Supervisory Board	Advance	5,240,000	22,000,000
		Refund	27,240,000	-
Mr. Le Van Hung	Chief Accountant	Advance	-	100,000,000
		Refund	-	100,000,000
Deposit				
Mr. Vo Phi Nhat Huy	General Director	Deposit	62,000,000,000	-
		Refund	30,000,000,000	-

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ BIG
Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ BIG
DN: C=VN, CN=CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ BIG, O=CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ BIG, ST=Hồ Chí Minh, UID=MST:0108045831
Reason: I agree to specified parts of this document
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period ended 30 September 2026

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

c. Balances with related parties

Related parties	Relationship	30 September 2026 VND	01 January 2026 VND
Trade receivables		**1,618,114,426**	-
Big CT Trading and Service JSC	Subsidiaries	20,652,270	-
Big Bro Brokerage JSC	Subsidiaries	1,597,462,156	-
Margin deposit		**32,000,000,000**	-
Mr. Vo Phi Nhat Huy	General Director	32,000,000,000	-
Advance		-	**67,829,595**
Mr. Vo Phi Nhat Huy	General Director	-	45,829,595
Mr. Vo Tuan Hai	Member of Supervisory Board	-	22,000,000
Advance from customers		**188,718,311**	-
Big Land Group JSC	Subsidiaries	188,718,311	-
Trade payables		-	**197,500,000**
Big Land Group JSC	Subsidiaries	-	197,500,000
Margin deposit receivables		**5,300,000,000**	**15,000,000**
Big Land Group JSC	Subsidiaries	5,300,000,000	-
Big CT Trading and Service JSC	Subsidiaries	-	15,000,000

7.2 Subsequent events since the balance sheet date

There were no extraordinary events occurring after the balance sheet date that affected the financial position and operations of the Company which required adjustment or disclosure in subsequent periods.

7.3 Comparative figures

Comparative information of the Interim Balance Sheet is the data on the Separate Financial Statement for the fiscal year ended 31 December 2025, which were audited by CPA VIETNAM Auditing Co., Ltd. – Northern Branch.

Hanoi, 28 Octorber 2026

Prepared	Chief Accountant	Chairman of the Management Board
Le Van Hung	Le Van Hung	Kieu Van Khoa