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CƠ PHÂN TẬP ĐOÀN
COTANA
DN: C=VN, S=HÀ NỘI,
L=Phường Hoàng Liệt,
CN=CÔNG TY CƠ PHÂN
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For the period from 01/01/2026 to 30/6/2026

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BOARD OF GENERAL DIRECTORS' REPORT

We, members of the Board of General Directors of Cotana Group Joint Stock Company (hereinafter referred to as "the Company") present this Report together with the reviewed Separate Interim Financial Statements of the Company for the period from January 01, 2026 to June 30, 2026.

Board of Management and Board of General Directors

Members of the Board of Management and the Board of General Directors who held the Company during the period from January 01, 2026 to June 30, 2026 and to the date of this report, are as follows:

Board of Management

Mr. Dao Ngoc Thanh	Chairman
Mrs. Dao Thu Thuy	Member
Mr. Dao Van Tuan	Member (Dismissed from April 24, 2026)
Mrs. Dinh Thi Minh Hang	Member (Appointed from April 24, 2026)
Mr. Bui Tien Hung	Independent Member
Mr. Nguyen Duc Quan	Member

Board of General Directors

Mr. Le Van Thanh	General Director - Legal Representative of the Company
Mrs. Dinh Thi Minh Hang	Deputy General Director – Chief Financial Officer (Dismissed from June 08, 2026)
Mrs. Nguyen Thi Thu Huong	Deputy General Director – Chief Human Resources Officer
Mr. Nguyen Ngoc Tien	Deputy General Director
Mr. Pham Van Hau	Deputy General Director

Legal Representative of the Company

The legal representative during the accounting period and up to the date of these financial statements was as follows:

Mr. Le Van Thanh	General Director - Legal Representative of the Company
Mr. Nguyen Ngoc Tien	Deputy General Director, authorized to sign the accompanying interim financial statements for the accounting period from January 1, 2026 to June 30, 2026 pursuant to Authorization Letter No. 12/2026/UQ-CNG issued by the General Director on June 8, 2026.

Respective responsibilities of Board of General Directors

Board of General Directors of the Company is responsible for preparing Interim Separate Financial Statements which give a true and fair view of the financial position, business performance and cash flows of the Company in the period, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Separate Financial Statements. In the preparation of these Interim Separate Financial Statements, Board of General Directors is required to:

- Select suitable accounting policies and then consistently apply them;
- Make judgments and estimates that are reasonable and prudent;
- State whether appropriate accounting standards are respected or any application of material misstatements that needs to be disclosed and justified in Interim Separate Financial Statements;
- Prepare the Separate Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Separate Interim Financial Statements so as to minimize risks and frauds.

BOARD OF GENERAL DIRECTORS' REPORT

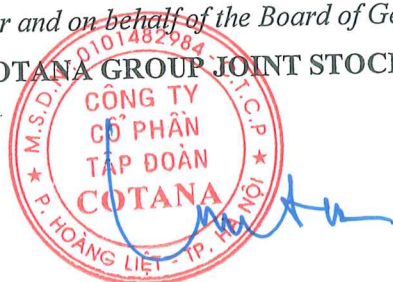
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The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the Interim Separate Financial Statements comply with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Separate Financial Statements. Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other

The Board of General Directors confirms that the Company has complied with the above requirements in preparing these Separate Interim Financial Statements.

For and on behalf of the Board of General Directors,

COTANA GROUP JOINT STOCK COMPANY



Nguyen Ngoc Tien

Deputy General Director

(Power of Attorney No. 12/2026/UQ-CNG dated June 08, 2026)

Hanoi, August 24, 2026

No. 2708.01 - 26/BC-TC/VAE

Hanoi, August 27, 2026

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

**To: The Shareholders
The Board of Management and Board of General Directors
Cotana Group Joint Stock Company**

We have reviewed the accompanying Interim Separate Financial Statements of Cotana Group Joint Stock Company (hereinafter referred to as "the Company"), prepared on August 24, 2026, from page 05 to page 42, which comprises: Interim Separate Statement of Financial Position as at June 30, 2026, Interim Separate Income Statement, Interim Separate Cash Flow Statement for the six-month period then ended and Notes to the Interim Separate Financial Statements.

Board of General Directors' responsibility

Board of General Directors of the Company is responsible for the preparation and fair presentation of these Interim Separate Financial Statements of Company in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Separate Financial Statements and for such internal control as Board of General Directors determines is necessary to enable the presentation of Interim Separate Financial Statements that are free from material misstatements whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagement (VSRE) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements do not give a true and fair view, in all material respects, of the financial position of the Company as at June 30, 2026, and of its Interim Income Statement and Interim Cash Flows for the 6 month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese corporate accounting system, and the relevant statutory requirements on the preparation and presentation of Interim Separate Financial Statements.

Tran Quoc Tuan
General Director

Audit Practising Registration Certificate No. 0148-2023-034-1

For and on behalf of

VIETNAM AUDITING AND EVALUATION CO., LTD

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

At as 30/6/2026

Unit: VND

01/01/2026

(Restated)

ASSETS	Codes	Notes	30/6/2026	01/01/2026 (Restated)
A CURRENT ASSETS	100		306,015,349,765	300,895,937,808
I Cash and cash equivalents	110	V.1.	38,937,812,822	75,738,302,007
1 Cash	111		13,363,082,629	35,366,758,764
2 Cash equivalents	112		25,574,730,193	40,371,543,243
II Short-term financial investments	120		33,549,961,939	9,590
1 Trading securities	121	V.2.	60,428	60,428
2 Provision for decline in value of trading securities	122		(51,238)	(50,838)
3 Short-term held-to-maturity investments	123	V.2.	33,549,952,749	-
III Short-term receivables	130		198,404,151,155	198,471,405,468
1 Short-term trade receivables	131	V.3.	137,479,920,212	154,025,348,769
2 Short-term advances to suppliers	132	V.4.	78,871,975	268,022,999
3 Other short-term receivables	135	V.5.	70,446,558,721	58,105,769,638
4 Provision for short-term doubtful debts	136		(9,601,199,753)	(13,927,735,938)
IV Inventories	140	V.7.	34,980,522,235	26,568,207,161
1 Inventories	141		34,980,522,235	26,568,207,161
V Short-term biological assets	150		-	-
VI Other current assets	160		142,901,614	118,013,582
1 Short-term deferred expenses	161	V.10.	18,959,872	42,049,528
2 Deductible VAT	162		72,604,426	-
3 Taxes and receivables to the State budget	163	V.13.	51,337,316	75,964,054
B NON-CURRENT ASSETS	200		356,328,704,712	357,344,736,595
I Other long-term receivables	210		-	-
II Fixed assets	220		27,711,625,254	28,353,361,555
1 Tangible fixed assets	221	V.9.	24,558,125,255	25,199,861,556
- Historical cost	222		57,174,367,269	57,689,284,575
- Accumulated depreciation	223		(32,616,242,014)	(32,489,423,019)
2 Intangible fixed assets	227	V.8.	3,153,499,999	3,153,499,999
- Historical cost	228		3,297,468,989	3,297,468,989
- Accumulated amortization	229		(143,968,990)	(143,968,990)
III Long-term biological assets	230		-	-
IV Investment property	240		-	-
V Long-term assets in progress	250		-	-
VI Long-term financial investments	260	V.2.	327,476,913,159	327,368,104,105
1 Investments into subsidiaries	261		318,000,797,444	318,000,797,444
2 Investments into joint-venture, associates	262		10,911,878,500	10,911,878,500
3 Investments into other entities	263		1,984,017,688	1,984,017,688
4 Provision for long-term financial investments	264		(3,419,780,473)	(3,528,589,527)
VII Other long-term assets	270		1,140,166,299	1,623,270,935
1 Long-term deferred expenses	271	V.10.	1,140,166,299	1,623,270,935
TOTAL ASSETS (280=100+200)	280		662,344,054,477	658,240,674,403

(Notes from page 10 to page 42 are an integral part of these Interim Separate Financial Statements)

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula,

Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL

For the period from 01/01/2026

to 30/6/2026

Form B 01a - DN

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

At as 30/6/2026

(continued)

Unit: VND

01/01/2026

RESOURCES	Codes	Notes	30/6/2026	01/01/2026
C LIABILITIES	300		120,045,777,734	133,119,652,130
I Current liabilities	310		99,620,626,244	112,473,618,152
1 Short-term trade payable	311	V.11.	31,548,071,918	38,036,722,165
2 Short-term advances from customers	312	V.12.	66,397,157	111,933,832
3 Short-term taxes and payables to the State budget	314	V.13.	903,683,243	3,074,118,302
4 Payables to employees	315		1,478,050,901	2,286,902,201
5 Short-term accrued expenses	316	V.14.	188,785,999	535,932,893
6 Short-term deferred revenue	319	V.16.	1,269,210,337	1,396,734,770
7 Other short-term payables	320	V.15.	32,886,086,313	34,677,539,812
8 Short-term loans and obligations under finance lease	321	V.18.	-	3,005,320,062
9 Provision for short-term payables	322	V.17.	217,244,931	566,666,667
10 Welfare and bonus fund	323		31,063,095,445	28,781,747,448
II Non-current liabilities	330		20,425,151,490	20,646,033,978
1 Long-term deferred revenue	337	V.16.	17,938,240,778	18,159,123,266
2 Other long-term payables	338	V.15.	2,486,910,712	2,486,910,712
D EQUITY	400	V.19.	542,298,276,743	525,121,022,273
1 Owner's contributed capital	411		411,492,640,000	411,492,640,000
- Ordinary shares with voting right	411a		411,492,640,000	411,492,640,000
2 Share premium	412		509,724,891	509,724,891
3 Other owner's capital	414		41,143,180,000	-
4 Development and investment fund	418		40,088,588,715	37,023,101,829
5 Retained earnings	420		49,064,143,137	76,095,555,553
- Retained earnings accumulated to the prior year end	420a		26,502,754,148	45,440,686,693
- Retained earnings of the current period	420b		22,561,388,989	30,654,868,860
TOTAL RESOURCES (440=300+400)	440		662,344,054,477	658,240,674,403

Approved, August 24, 2026

COTANA GROUP JOINT STOCK COMPANY

Prepared

Chief Accountant

Deputy General Director



Vu Anh Quy



Tran Trong Dai



Nguyen Ngoc Tien

(Notes from page 10 to page 42 are an integral part of these Interim Separate Financial Statements)

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula,

Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026

to 30/6/2026

Form B 02a - DN

INTERIM SEPARATE INCOME STATEMENT

For the period from 01/01/2026 to 30/6/2026

Unit: VND

ITEMS	Codes	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1 Gross revenue from goods sold and services rendered	01	VI.1.	62,870,177,984	53,633,811,296
2 Deductions	02		-	-
3 Net revenue from goods sold and services rendered (10=01-02)	10		62,870,177,984	53,633,811,296
4 Cost of sales	11	VI.2.	56,648,673,694	48,527,413,038
5 Gross profit from goods sold and services rendered (20=10-11)	20		6,221,504,290	5,106,398,258
6 Gain/Loss from disposal of investment properties	21		-	-
7 Financial income	22	VI.3.	22,753,091,544	27,847,146,213
8 Financial expenses	23	VI.4.	(367,508)	1,298,875,862
- In which: Borrowing costs	24		108,441,146	1,738,551,096
9 Selling expenses	25		-	-
10 General and administration expenses	26	VI.5.	5,726,567,857	6,552,415,295
11 Operating profit	30		23,248,395,485	25,102,253,314
{30=20+21+22-(23+25+26)}				
12 Other income	31	VI.6.	90,909,091	1,833,017,860
13 Other expenses	32	VI.7.	24,147,166	213,908,074
14 Profit from other activities (40=31-32)	40		66,761,925	1,619,109,786
15 Accounting profit before tax	50		23,315,157,410	26,721,363,100
(50=30+40)				
16 Current corporate income tax expenses	51	VI.9.	753,768,421	758,108,480
17 Deferred corporate income tax expenses	52		-	-
18 Net profit after corporate income tax	60		22,561,388,989	25,963,254,620
(60=50-51-52)				

Approved, August 24, 2026

COTANA GROUP JOINT STOCK COMPANY

Prepared

Chief Accountant

Deputy General Director



Vu Anh Quy



Tran Trong Dai




(Notes from page 10 to page 42 are an integral part of these Interim Separate Financial Statements)

INTERIM SEPARATE CASH FLOWS STATEMENT

(Under indirect method)

For the period from 01/01/2026 to 30/6/2026

Unit: VND

ITEMS	Codes Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025 (Restated)
I. Cash flows from operating activities			
1. Profit before tax	01	23,315,157,410	26,721,363,100
2. Adjustments for			
- Depreciation of fixed assets and investment properties	02	673,634,450	849,340,633
- Provisions	03	(4,784,766,575)	1,052,898,287
- Foreign exchange losses, gains arising from translating monetary items denominated in foreign currencies	04	-	(374,338)
- Gain, loss from investing activities	05	(22,824,091,581)	(29,001,052,134)
- Borrowing costs	06	108,441,146	1,738,551,096
3. Operating profit before movements in working capital	08	(3,511,625,150)	1,360,726,644
- Increase, decrease in receivables	09	21,520,130,780	33,710,609,359
- Increase, decrease in inventories	10	(8,412,315,074)	(3,529,204,493)
- Increase, decrease in payables (Excluding accrued loan interest and corporate income tax payable)	11	(10,301,708,244)	3,895,393,406
- Increase, decrease in deferred expenses	12	506,194,292	(274,002,492)
- Borrowing costs paid	14	(108,441,146)	(1,738,551,096)
- Corporate income tax paid	15	(2,452,540,772)	(359,208,363)
- Other cash outflows	17	(3,102,786,522)	(909,122,573)
Net cash flows from operating activities	20	(5,863,091,836)	32,156,640,392
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other long-term assets	21	(31,898,149)	(35,836,000)
2. Proceeds from liquidation, disposal of fixed assets and other non-current assets	22	90,909,091	1,281,000,000
3. Cash inflows for lending, buying debt instruments of other entities	23	(33,000,000,000)	-
4. Equity investment in other entities	25	-	(27,352,300,000)
5. Cash recovered from investment in other entities	26	-	414,360,200
6. Interest earned, dividends and profits received	27	5,008,911,771	27,837,586,274
Net cash flows from investment activities	30	(27,932,077,287)	2,144,810,474
III. Cash flow from financial activities			
1. Proceeds from borrowings	33	-	29,087,106,567
2. Prepayment of borrowings	34	(3,005,320,062)	(39,552,926,030)
Net cash flow from financial activities	40	(3,005,320,062)	(10,465,819,463)
Net cash flow in the period (50=20+30+40)	50	(36,800,489,185)	23,835,631,403

(Notes from page 10 to page 42 are an integral part of these Interim Separate Financial Statements)

INTERIM SEPARATE CASH FLOWS STATEMENT

(Under indirect method)

For the period from 01/01/2026 to 30/6/2026
(continued)

Items	Codes	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Cash and cash equivalents at the beginning of the period	60		75,738,302,007	9,840,821,315
Effects of changes in foreign currency exchange rates	61		-	374,338
Cash and cash equivalents at the end of the period (70=50+60+61)	70	V.1.	38,937,812,822	33,676,827,056

Approved, August 24, 2026

COTANA GROUP JOINT STOCK COMPANY

Prepared



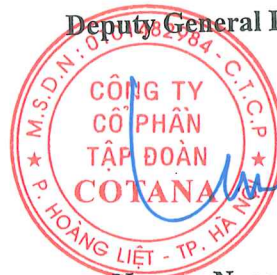
Vu Anh Quy

Chief Accountant



Tran Trong Dai

Deputy General Director



 Nguyen Ngoc Tien

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

I. Operational characteristics of enterprise**1. Structure of ownership**

Cotana Group Joint Stock Company (hereinafter referred to as "the Company") was formerly known as Thanh Nam Construction Co., Ltd., established on June 1, 1993, under Decision No. 2162/QĐ-UB by the Chairman of the Hanoi People's Committee. It was later converted into Thanh Nam Investment and Construction Joint Stock Company and operating under the initial Certificate of Business Registration No. 0103003621 dated February 4, 2004, (first registration) issued by the Hanoi Department of Planning and Investment. On August 31, 2017, the Company was renamed Cotana Group Joint Stock Company based on Resolution No. 02/2017/NQ-DHĐCĐ-CNG of the General Meeting of Shareholders of Thanh Nam Investment and Construction Joint Stock Company. The Company has made 28 times of changes in its Business Registration Certificate.

According to the 28th amended Enterprise Registration Certificate No. 0101482984 dated July 29, 2026, the Company's charter capital is **VND 452,635,820,000** (*Four hundred and fifty-two billion, six hundred and thirty-five million, eight hundred and twenty thousand Vietnamese dong*).

The Company's shares are listed on the Hanoi Stock Exchange (HNX) with the stock code CSC.

2. Business domain

The company operates in the field of construction and real estate business.

3. Business lines

- Completion of construction works; Rental of motor vehicles;
- Real estate business services: real estate consulting services; real estate advertising services; real estate management services; real estate brokerage services; real estate auction services; real estate appraisal services; real estate trading floor services; rental of construction machinery and equipment;
- Agency services for purchasing, selling, and consignment of goods; real estate business;
- Construction and installation of power lines and transformer stations up to 35kV; installation of electrical, water supply, and air-conditioning systems; interior and exterior decoration for buildings;
- Construction of civil, industrial, transportation, irrigation, and infrastructure engineering works;
- For business lines subject to statutory conditions, the Company shall only engage in such activities upon fully satisfying all legal requirements.

The Company's head office: Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam.

4. Normal course of production and business

An ordinary course of production and business of the Company lasts no more than 12 months.

INTERIM SEPARATE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/6/2026

COTANA GROUP JOINT STOCK COMPANY
Address: Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

Form B09a - DN

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

5. Structure of enterprise

Unit: VND

a) List of Directly Controlled Subsidiaries

No.	Company name	Head quarter	Principal activities	Capital contribution ratio	Beneficial interest ratio	Voting rights ratio
1.	Cotana Infrastructure Construction Joint Stock Company	Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City	Construction	51%	51%	51%
2.	Cotana Consultant Construction Joint Stock Company	Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City	Construction consulting	51%	51%	51%
3.	Cotana Investment Consultancy and Trading Joint Stock Company	Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City	Trading, installation construction, and services	51%	51%	51%
4.	Cotana Capital Housing Investment and Development Joint Stock Company (i)	CM3-03 Camellia, An Van Duong Urban Area, Vy Da Ward, Hue City	Real estate business	65.60%	65.60%	71.12%
5.	Cotana Ecolife Urban Joint Stock Company (ii)	DAH2-03A Dahlia, An Van Duong Urban Area, Vy Da Ward, Hue City	Real estate business	62.98%	62.98%	64.71%

(i) The Company's ownership interest in Cotana Capital Housing Investment and Development Joint Stock Company is 65.60%, comprising: The Company's direct ownership interest in Cotana Capital Housing Investment and Development Joint Stock Company is 59.85%, the indirect ownership interest through Cotana Investment Consultancy and Trading Joint Stock Company is 1.632%, the indirect ownership interest through Cotana Consultant Construction Joint Stock Company is 2.423% and the indirect ownership interest through Cotana Infrastructure Construction Joint Stock Company is 1.694%.

The Company's voting rights in Cotana Capital Housing Investment and Development Joint Stock Company is 71.12%, comprising: the Company's direct voting rights in Cotana Capital Housing Investment and Development Joint Stock Company is 59.85%, the indirect voting rights through Cotana Investment Consultancy and Trading Joint Stock Company is 3.20%, the indirect voting rights through Cotana Consultant Construction Joint Stock Company is 4.75%, and the indirect voting rights through Cotana Infrastructure Construction Joint Stock Company is 3.32%.

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/6/2026

Form B09a - DN

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

(ii) The Company's ownership interest in Cotana Ecolife Urban Joint Stock Company is 62.98%, comprising: The Company's direct ownership interest in Cotana Ecolife Urban Joint Stock Company is 61.18%, the indirect ownership interest through Cotana Consultant Construction Joint Stock Company is 1.80%. The Company's voting rights in Cotana Ecolife Urban Joint Stock Company is 64.71%, comprising: the Company's direct voting rights in Cotana Ecolife Urban Joint Stock Company is 61.18%, the indirect voting rights through Cotana Consultant Construction Joint Stock Company is 3.53%.

List of Associated Companies

No.	Company name	Head quarter	Principal activities	Capital contributi on ratio	Ownership ratio	Voting rights ratio
1.	BMS - Thanh Nam Company Limited	Ngoc Liep Industrial Park, Kieu Phu Commune, Hanoi City	Reinforcement production	25.09%	25.09%	25.09%
2.	Cotana Green Landscape Architecture Joint Stock Company	Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City	Landscape architecture	20.68%	20.68%	20.68%
3.	Green Garden Urban Service Joint Stock Company	2nd Floor, CM3-21 Camellia An Van Duong Urban Area, Vy Da Ward, Hue	Service	30%	30%	30%
4.	Cotana Construction Joint Stock Company	Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City	Construction	45%	45%	45%

List of Independent Accounting Units

The Company has 01 branch, which is Cotana Group Joint Stock Company - Branch, located at No. 2-4-6, Street No. 7, Conic Residential Area, Nguyen Van Linh Street, Binh Hung Commune, Ho Chi Minh City, Vietnam. On September 4, 2025, and March 16, 2026, the Company's Board of Directors issued Decisions No. 07/2025/QD/CNG and No. 01/2026/QD/HDQT-CNG regarding the termination of operations of Cotana Group Joint Stock Company - Branch. However, as of the date of issuance of this Report, the Branch is still working with the tax authority to complete procedures for deactivating its tax identification number.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

6. Comparability of information on the Interim Separate Financial Statements

Comparative figures are taken from the separate financial statements for the financial year ended December 31, 2025, and the Interim Separate Financial Statements for the accounting period from January 1, 2025, to June 30, 2025, of Cotana Group Joint Stock Company, which were audited and reviewed by Vietnam Auditing and Valuation Company Limited. Certain figures of the previous reporting period have been reclassified to conform to the current period's presentation as presented in Note VIII.4 of the Notes to the Interim Separate Financial Statements.

7. Number of employees

Number of employees as at June 30, 2026 is 52 employees (As at December 31, 2025: 49 employees).

II. Accounting period, accounting currency

1. Accounting period

The Company's accounting period begins on 01 January and ends on 31 December every year. These Interim Separate Financial Statements are prepared for the period from 01/01/2026 to 30/6/2026.

2. Accounting currency

The currency used in accounting is Vietnam dong ("VND") accounted under the principle of historical cost, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and the legal regulations related to the preparation and presentation of the Interim Separate Financial

III. Applied accounting regime and standard

1. Applied accounting regime and standard

The Company applies the Vietnamese Accounting Standards and the Accounting Regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance guiding the accounting regime for enterprises.

2. Statement on the compliance to Accounting Standards and Accounting regime

The Company's Interim Separate Financial Statements are prepared and presented in accordance with current Vietnamese Accounting Standards and Vietnamese Accounting regime for enterprises and relevant legal regulations to the preparation and presentation of the Interim Separate Financial Statements.

3. Application of new accounting guidance

New guidelines on the Corporate Accounting regime

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises. This Circular is effective for fiscal years beginning on or after January 1, 2026. Circular 99 replaces the regulations on the accounting regime for enterprises promulgated under Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014. The Board of General Directors has applied Circular 99 in preparing and presenting the interim Separate financial statements for the period from 01/01/2026 to 30/6/2026.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

IV. Applied accounting policies, accounting estimates, and relevant legal regulations

1. Basis of preparing the Interim Separate Financial Statements

The Interim Separate Financial Statements are separate for the Company's head office only and do not include the financial data of its branch. The Company prepares these Interim Separate Financial Statements with a view to disclosing information, in particular, in accordance with regulations in the Circular No. 96/2020/TT-BTC dated 16/11/2020 by Ministry of Finance guiding information disclosure on stock exchange market. In addition, the Company also prepares Interim Consolidated Financial Statements for the Company and Subsidiaries (as presented in details in Note I.5.) for the period from 01/01/2025 to 30/6/2025 and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations related to the preparation and presentation of Interim Consolidated Financial Statements.

The Company's Interim Separate Financial Statements are prepared based on the aggregation of the interim financial statements of the Company and its dependent units. Internal transactions and balances between the Company and its dependent units have been eliminated upon the preparation of the Interim Separate Financial Statements.

Users of the Interim Separate Financial Statements should read them together with the Interim Consolidated Financial Statements in order to obtain full information on the Company's interim consolidated financial position, consolidated results of operations, and consolidated cash flows.

2. Accounting estimates

The preparation of Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the Interim Separate Financial Statements and the reported amounts of revenues and expenses during the financial period. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

3. Foreign exchange rates applied in accounting

Foreign currency transactions are translated at the actual exchange rates prevailing on the transaction dates. Monetary items denominated in foreign currencies at the end of the accounting period are translated at the average transfer buying and selling exchange rates of the commercial bank with which the Company regularly conducts transactions on that date, except for balances of demand deposits in foreign currencies which are translated at the average transfer buying and selling exchange rates of the commercial bank where the Company maintains its deposit accounts. Exchange differences arising are recognized in the Interim Income Statement.

4. Principle for recognizing Cash and cash equivalent

Cash and cash equivalents comprise cash on hand, demand deposits, highly liquid investments (no more 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

5. Accounting principle for financial investments

Trading securities

Trading securities are securities held by the Company for trading purposes. Trading securities are initially recognized from the date on which the Company obtains ownership and are initially measured at the fair value of the consideration paid at the transaction date, plus transaction costs directly attributable to the acquisition of trading securities.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

After initial recognition, trading securities are measured at cost less provision for impairment of trading securities.

Provision for decline in value of trading securities is recognized when there is objective evidence that the market value of the securities has fallen below their carrying amount. For listed trading securities or securities whose fair value can be reliably determined, the provision is made based on the market value of the securities at the end of the accounting period.

Held-to-maturity investments

Held-to maturity investments comprise investment that the Company has positive intent and or ability to hold to the maturity. Held-to-maturity investments including term deposits. Held-to-maturity investments comprise term deposits with banks for the purpose of earning interest.

Held-to maturity investments are stated at cost less any provision for investments held-to-maturity.

Provision for held-to-maturity investments is recognized when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Investment into subsidiaries, associates***Investment into subsidiaries***

Subsidiaries are companies under control of the Company. The control means the Company is able to control financial policies and operations of investee companies in order to get economic benefits from these companies.

Investments into associates

An associate is an entity in which the Company has significant influence but not control over the financial and operating policies and that is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The Company initially recognizes investments in subsidiaries at cost, comprising the purchase price and directly attributable costs incurred in connection with the investment. The Company recognizes in income in the Statement of Income the distributions received from the investee's accumulated net profit arising after the date of investment. Other amounts received by the Company, apart from the aforementioned profit distributions, are considered a recovery of the investment and are recognized as a deduction from the cost of the investment.

Investments in subsidiaries are presented in the Statement of Financial Position at cost less any provision for impairment.

Investments into other entities

Investments in other entities represent investments in equity instruments over which the Company does not have control, joint control or significant influence over the investee, and investments in business cooperation contracts over which the Company does not have joint control but is entitled to benefits dependent on the after-tax profits of the business cooperation contract.

Investments in other entities are carried at cost less any provision for impairment, if any.

Provision for impairment loss of investments

Provision for impairment of investments in subsidiaries is recognized when the investee incurs losses or the investment declines in value, resulting in a potential loss of the Company's investment.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

6. Accounting principle of receivable

Receivables are stated at book value less provision for doubtful debts.

Classification of receivables is made on the following principle:

- Trade accounts receivable consist of receivables with their commercial nature arising from transactions with their purchasing-selling nature between the Company and buyers who are independent entities from the Company.
- Other receivables consist of receivables with their non-commercial nature, not related to transactions with their purchasing-selling nature.

Provisions for doubtful debts are made for receivables that are past due or for receivables where the debtor is unlikely to settle due to liquidation, bankruptcy, or similar financial difficulties.

7. Principle for recognizing inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises all costs of purchase, costs of conversion, and other directly attributable costs incurred (if any) in bringing the inventories to their present location and condition.

The company determines the cost of inventories issued at each occurrence for inventory accounting purposes.

The cost of inventories is determined under the monthly weighted average system. Net realizable value is determined as the estimated selling price of inventories during the normal business period minus the estimated costs to complete and necessary estimated costs to sell.

Provision for inventory obsolescence is recognized when inventories are damaged, obsolete, of inferior quality, or when the carrying amount of inventories exceeds their net realizable value as at the date of the Interim Financial Statements.

8. Principle for fixed assets recognition and depreciation

Tangible fixed assets are presented at historical cost, accumulated depreciation, and carrying amount.

The historical cost of tangible fixed assets acquired through purchase comprises the purchase price together with all directly attributable costs necessary to bring the asset to the location and condition required for it to be capable of operating in the manner intended by the Company.

The cost of fixed assets constructed by contractors includes the value of the completed and handed-over construction works, directly related expenses, and registration fees.

The historical cost of tangible fixed assets constructed or manufactured by the Company includes construction costs, actual production costs incurred, installation and trial run costs, and other directly attributable costs necessary to bring the asset to the location and condition required for it to be capable of

Expenses incurred after the initial recognition of tangible fixed assets are recognized at an increase in cost when these expenses certainly bring more economic benefits in the future. Those which do not meet the above conditions are recognized into production costs of the period.

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

Type of fixed assets	Useful life (years)
Land, building and architectural objects	15 - 49
Machinery, equipment	05 - 10

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

Means of transportation	06 - 07
Managerial equipment, tools	03 - 06
Other fixed assets	03

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the Interim Separate Income Statement.

9. Principle for intangible fixed asset recognition and amortization

Intangible fixed assets are presented at historical cost, accumulated amortization, and carrying amount.

The historical cost of intangible fixed assets comprises all expenditures incurred by the Company to acquire such assets up to the time the assets are brought to the condition necessary for them to be capable of operating in the manner intended by the Company. Related expenses incurred after the initial recognition of intangible fixed assets are recognized into production costs of the period unless these expenses are associated to a specific intangible fixed asset and bring more economic benefits from these assets.

An intangible fixed asset is sold or disposed, historical cost and accumulated amortization are written off and gain or loss from disposal is recognized into income or expense in the period.

Intangible Fixed assets of the Company includes accounting software and land use rights with indefinite term.

Costs related to computer software programs not embedded as an integral part of the associated hardware are capitalized. The historical cost of the computer software includes all expenses incurred by the Company until the software is ready for use. Computer software is depreciated using the straight-line method over a period of three years.

Land use rights with indefinite usage periods are not depreciated.

10. Principle for recognizing deferred expenses

Prepaid expenses consist of actual expenses incurred but related to the business performance of many accounting periods. Prepaid expenses include tools, instruments issued for use and awaiting for allocation and other prepaid expenses.

Tools and instruments: Tools and instruments that are put into use are allocated to expenses over a period not exceeding 3 years, using the straight-line method.

11. Accounting principles for trade payables

Trade payables represent obligations arising from the purchase of goods, services, or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

12. Principle for recognizing accrued expense

Accrued expenses of the Company include provisions/accrual for completed construction work, which represent actual expenses incurred during the reporting period but not yet paid due to the lack of invoices or sufficient accounting documents, and are recognized into production and business expenses of the reporting period.

13. Principle for recognizing deferred revenue

Deferred revenue for the Company during the accounting period refers to revenue received in advance from customers for one or more periods related to office rental at the Cotana building, Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

14. Principle for recognizing borrowings

Borrowings are stated at historical cost, which comprises the proceeds received net of directly attributable transaction costs.

Borrowings are monitored by details of each item, due date and original currency.

15. Principle for recognizing owner's equity

Owners' contributed capital is recognized by shareholders' actual capital contribution.

Ordinary shares

Ordinary shares with voting rights are recorded at par value. Shares issued to increase charter capital are recognized at the actual proceeds received corresponding to the par value of successfully issued shares.

Profit distribution

Profit after corporate income tax is distributed to shareholders after setting aside funds in accordance with the Company's Charter as well as applicable legal regulations, and upon approval by the General Meeting of Shareholders.

Dividends declared and paid from undistributed profits are based on the approval of shareholders at the Annual General Meeting of Shareholders.

16. Principle and method of recognizing revenue, other income

Revenue of the Company includes revenue from real estate sales, construction, office leasing, provision of other services and revenue from interest income, dividends.

Revenue from services rendered

Revenue from service provision is recognized when the outcome of such transaction is determined reliably. In case such provision of services is related to many periods, the revenue is recognized in the period corresponding to the amount of work completed at the cut-off date of the period. Revenue from service provision is determined when all the following four (4) conditions are simultaneously met:

- Turnover is determined with relative certainty; In case the contract specifies that buyers have the right to return services that were bought under specific terms, the revenue is only recognized when these specific terms no longer exist and the buyers have no right to return services rendered;
- It is possible to obtain economic benefits from the service provision transaction;
- The work volume completed on the cut-off date of the Financial Statements can be determined; and
- The costs incurred from the transaction and the costs of its completion can be determined.

Revenue from construction contract

When the outcome of a construction contract can be reliably estimated:

- + Revenue and expenses related to the contract are recognized in proportion to the percentage of work completed as confirmed by the customer during the period.

Increases or decreases in construction volume, compensation receivables, and other receipts are recognized as revenue only when agreed with the customer.

When the outcome of a construction contract cannot be reliably estimated, then:

- + Revenue is recognized only to the extent of contract costs incurred for which recovery is reasonably assured.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

Finance income

Interest income from deposits is recognized on an accrual basis, determined based on the balances of deposit accounts and the applicable interest rates.

Investment income is recognized when the Company's right to receive payment is established.

Other income

Other income represents earnings from non-recurring activities outside the Company's principal revenue-generating operations.

17. Accounting principles for cost of goods sold

Cost of sales and services provided includes the cost of construction and services provided during the period, and is recognized in matching with revenues generated during the period.

18. Accounting principles for financial expenses

Financial expense recognized in Interim Separate Income Statement is the total financial expense incurred in the period, without offset with revenue from financial income, including borrowing costs.

19. Accounting principles for general and administrative expenses

General and administrative expenses represent costs incurred in connection with the Company's overall management activities, not directly related to sales or production, and are recognized as expenses in the period incurred on an accrual basis.

20. Tax liabilities**Value added tax (VAT)**

The Company declares and calculates VAT under the guidelines of current value added tax law.

Corporate income tax

Corporate income tax presents the total amount of current tax payable.

Current tax payable is calculated on taxable profit in the period. Taxable income differs from net profit presented in the Income Statement because taxable income does not include assessable incomes or expenses or deductible one in other years (including losses carried forward, if any) and it further excludes items that are non-taxable or non-deductible.

The Company applies corporate income tax rate at 20% on taxable profit.

The corporate income tax of the Company is determined in conformity with current tax regulations. However, these regulations may change from time to time and the final determination of corporate income tax will depend on the tax check results of competent tax authorities.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***Other taxes**

Other taxes and fees are declared and paid to the local tax authorities in compliance with the current regulations of the State.

21. Related parties

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly, control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common control or under common significant influence. Related parties can be enterprises or individual, including close member of their families.

V. Additional information of items presented in Interim Separate Statement of Financial Position**1. Cash and cash equivalents**

	30/6/2026	01/01/2026 (Restated)
	VND	VND
Cash	13,363,082,629	35,366,758,764
Cash on hand	452,819,842	416,943,873
Demand deposits (VND)	12,896,150,704	34,935,552,076
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Hanoi	11,507,136,085	24,060,018,612
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch - Linh Dam Transaction Office	990,498,589	10,493,329,481
Other Banks	398,516,030	382,203,983
Demand deposits (USD)	14,112,083	14,262,815
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Operations Centre	14,112,083	14,262,815
Cash equivalents (*)	25,574,730,193	40,371,543,243
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Hanoi	25,574,730,193	40,371,543,243
Total	38,937,812,822	75,738,302,007

(*) Deposits at commercial banks with terms of no more than three months, interest rates are determined by individual contracts, with interest payable at maturity.

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

2. Financial investments

a) Trading securities

	30/6/2026			01/01/2026			Unit: VND
	Cost	Fair value	Provision	Cost	Fair value	Provision	
Total value of shares	60,428	9,190	(51,238)	60,428	9,590	(50,838)	
GTA: Thuan An Wood Processing., JSC	60,428	9,190	(51,238)	60,428	9,590	(50,838)	
Total	60,428	9,190	(51,238)	60,428	9,590	(50,838)	

b) Held-to-maturity investments

	30/6/2026			01/01/2026			Unit: VND
	Carrying amount	Recoverable amount	Provision	Carrying amount	Recoverable amount	Provision	
Short-term							
Term deposits (*)	33,549,952,749	33,549,952,749	-	-	-	-	
Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Hanoi Branch	3,034,520,548	3,034,520,548	-	-	-	-	
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch							
Total	33,549,952,749	33,549,952,749	-	-	-	-	

(*) Deposits at commercial banks with terms of more than three months and less than twelve months, bearing interest at rates specified in the respective contracts, with interest payable at maturity.

Address: 1 lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS IS (CONCLUDE)
(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

	30/6/2026		01/01/2026		
	Cost	Provision	Recoverable amount	Provision	Recoverable amount
Investment into subsidiaries	318,000,797,444	(241,967,007)		318,000,797,444	(244,774,168)
Cotana Infrastructure Construction., JSC	6,781,860,332	-	(**)	6,781,860,332	-
Cotana Consultant Construction., JSC	4,463,000,000	-	(**)	4,463,000,000	-
Cotana Capital Housing Investment and Development., JSC (*)	299,555,310,000	-	(**)	299,555,310,000	-
Cotana Investment Consultancy and Trading., JSC	5,900,627,112	-	(**)	5,900,627,112	-
Cotana Ecolife Urban., JSC	1,300,000,000	(241,967,007)	(**)	1,300,000,000	(244,774,168)
Investment in associates	10,911,878,500	(2,839,629,595)		10,911,878,500	(2,945,972,013)
BMS - Thanh Nam Company Limited	4,311,878,500	(2,434,732,967)	(**)	4,311,878,500	(2,212,402,718)
Cotana Green Landscape Architecture., JSC	600,000,000	-	(**)	600,000,000	-
Green Garden Urban Service., JSC	1,500,000,000	-	(**)	1,500,000,000	-
Cotana Construction., JSC	4,500,000,000	(404,896,628)	(**)	4,500,000,000	(733,569,295)
Investment in other entities	1,984,017,688	(338,183,871)		1,984,017,688	(337,843,346)
Thanh Nam Import and Export Investment., JSC	550,000,000	(44,769,907)	(**)	550,000,000	(44,769,907)
ICC BIG Construction Investment., JSC	534,017,688	-	(**)	534,017,688	-
Capella Viet Nam., JSC	500,000,000	(293,413,964)	(**)	500,000,000	(293,073,439)
Thanh Nam Architecture and Interior., JSC	400,000,000	-	(**)	400,000,000	-
Total	330,896,693,632	(3,419,780,473)		330,896,693,632	(3,528,589,527)

(*) During the period the Company received stock dividends totaling 1,797,331 shares (at a ratio of 100:6).

(*) During the period, the Company received stock dividends totaling 2,279,300 shares.

(**) As at June 30, 2026, the Company did not have sufficient basis to determine the recoverable amounts of its investments in subsidiaries, associates and other entities for disclosure in the separate interim financial statements for the accounting period from January 1, 2026 to June 30, 2026, as the prevailing regulations do not provide specific guidance on the determination of the recoverable amounts of financial investments.



COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

Summary of the operations of subsidiaries and associates

The subsidiaries and associates are operating normally, with no significant changes compared to the previous year.

Significant transactions between the Company and subsidiaries and associates during the year

- Cotana Infrastructure Construction Joint Stock Company: Construction execution.
- Cotana Consultant Construction Joint Stock Company: Service rental.
- Cotana Capital Housing Investment and Development Joint Stock Company: Construction execution.
- Cotana Investment Consultancy and Trading Joint Stock Company: Purchase and sale of goods, installation services.
- BMS - Thanh Nam Company Limited: Service rental.
- Cotana Green Landscape Architecture Joint Stock Company: Construction execution.
- Green Garden Urban Service Joint Stock Company : Asset rental.
- Cotana Ecolife Urban Joint Stock Company: No transactions incurred.

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula,
Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026
to 30/6/2026

Form B09a - DN

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

3. Trade accounts receivable

Unit: VND

	30/6/2026		01/01/2026	
	Amount	Provision	Amount	Provision
a) Short term				
Ivland Joint Stock Company	95,605,238,405	-	105,753,944,118	-
Ecopark Corporation Joint Stock Company	7,437,678,365	-	13,589,575,765	-
Viet Nam Construction and Import - Export Joint Stock Corporation	10,920,804,241	-	9,121,616,248	-
Others	23,516,199,201	(2,613,047,910)	25,560,212,638	(3,482,337,910)
Total	137,479,920,212	(2,613,047,910)	154,025,348,769	(3,482,337,910)

b) Trade accounts receivable from related parties: Details are presented in Note VIII.3.

4. Advances to suppliers

	30/6/2026 VND	01/01/2026 VND
Short term		
Thanh Thanh Tung Company Limited	16,966,620	-
Hue Power Company - Branch Of Central Power Corporation	25,000,000	-
Dai Duong Ecological Investment Joint Stock Company	-	142,845,043
Trung Da Thanh VN Trade and Service One Member Company Limited	-	48,910,510
Nam Song Huong Electricity	-	38,500,000
Others	36,905,355	37,767,446
Total	78,871,975	268,022,999

5. Other receivables

Unit: VND

	30/6/2026		01/01/2026	
	Amount	Provision	Amount	Provision
a) Short term				
Advances	844,672,055	-	888,183,023	-
Nguyen Thi Thu Huong	520,000,000	-	520,000,000	-
Bach Quynh Trang	125,016,179	-	130,201,482	-
Others	199,655,876	-	237,981,541	-
Other receivables	69,601,886,666	(6,988,151,843)	57,215,746,145	(10,445,398,028)
BB Investment and Development One Member Company Limited (1)	18,929,875,000	-	18,929,875,000	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

DB Investment and Development One Member Company Limited (1)	12,858,125,000	-	12,858,125,000	-
Kieu Le Construction Joint Stock Company (2)	5,596,164,382	-	5,396,712,328	-
Branch of Cotana Group Joint Stock Company	-	-	5,786,630,133	(5,786,630,133)
Cotana Capital Housing Investment and Development Joint Stock Company (4)	17,973,318,600	-	-	-
Bemes Production and Export-Import Corporation (3)	13,976,303,684	(6,988,151,843)	13,976,303,684	(4,658,767,895)
Others	268,100,000	-	268,100,000	-
Insurance receivables	-	-	1,840,470	-
Total	70,446,558,721	(6,988,151,843)	58,105,769,638	(10,445,398,028)

(1) Receivables from BB Investment and Development One Member Company Limited and DB Investment and Development One Member Company Limited regarding the transfer of capital contributions Comaland Investment and Development Real Estate Joint Stock Company, which Cotana Group Joint Stock Company had been entrusted by individuals to invest in and transfer capital contributions at Comaland Investment and Development Real Estate Joint Stock Company. As at December 31, 2025, the Company has not yet recovered the transferred capital contributions to repay the individual investors who entrusted the investment.

(2) This represents the capital contribution to Kieu Le Construction Joint Stock Company for the implementation of the Kieu Le Housing Project, pursuant to Investment Cooperation Contract No. 113/2018/HDHT/Kieule - Cotana dated April 20, 2018.

(3) Other receivables from Bemes Production and Export-Import Corporation represent the amount paid by the Company on behalf of Bemes Production and Export-Import Corporation for land rental fees under the Business Cooperation Contract No. 10/HDHTKD/Cotana-Bemes dated March 19, 2013. This is due to the fact that the Company has not yet completed the procedures for transferring the investor's obligations, along with the responsibility for fulfilling financial obligations related to land use, for Lot VP5 to Bemes Production and Export-Import Corporation.

(4) The receivable from Cotana Capital Housing Investment and Development Joint Stock Company represents the advance payment for dividends in accordance with the Notice on the exercise of rights to receive cash dividend advances for 2025, executed pursuant to the Board of Directors' Resolution No. 01/2026/NQ/HDQT-CAPITAL dated January 20, 2026.

b) Other receivables from related parties: Details are presented in Note VIII.3.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***6. Bad debts**

Unit: VND

	30/6/2026		01/01/2026	
	Cost	Recoverable value	Cost	Recoverable value
<i>Total value of receivables that are overdue or not overdue but hardly to be recovered</i>				
<i>Trade accounts receivable</i>	2,613,047,910	-	3,982,337,910	500,000,000
Housing and Urban Development Corporation	720,914,571	-	720,914,571	-
BOT Quoc Lo 6 – Hoa Lac – Hoa Binh Limited Liability Company	1,322,719,462	-	1,322,719,462	-
Sai Gon - Ha Noi Investment Joint Stock Company	569,413,877	-	1,938,703,877	500,000,000
<i>Other receivables</i>	6,988,151,843	-	10,445,398,028	-
Branch of Cotana Group Joint Stock Company	-	-	5,786,630,133	-
Bemes Production and Export-Import Corporation	6,988,151,843	-	4,658,767,895	-
Total	9,601,199,753	-	14,427,735,938	500,000,000

7. Inventories

Unit: VND

	30/6/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Work in progress (*)	23,744,936,868	-	16,013,310,776	-
Real estate inventories	11,235,585,367	-	10,554,896,385	-
Total	34,980,522,235	-	26,568,207,161	-

(*) Including work-in-progress (WIP) costs for the construction of the substructure up to 0.00 level (including piles, foundations, walls and first floor beams and slabs) of Block XH1; construction of Block XH4 (substructure, superstructure, finishing, and MEP works) within the OXH1 Social Housing - High-rise Apartment Project; provision of equipment, labor, and auxiliary materials for the construction of Suoi Man Bridge (Km5+806.4) and Km10+626.6 Bridge under the Ha Giang - Tuyen Quang Expressway Project, and other works where the Company acts as the construction contractor.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

8. Increases, decreases of intangible fixed assets

Unit: VND

Items	Land use rights	Management software	Total
Historical cost			
Balance as at 01/01/2026	3,153,499,999	143,968,990	3,297,468,989
Balance as at 30/6/2026	3,153,499,999	143,968,990	3,297,468,989
Accumulated amortization			
Balance as at 01/01/2026	-	143,968,990	143,968,990
Amortization in the period	-	-	-
Balance as at 30/6/2026	-	143,968,990	143,968,990
Carrying amount			
As at 01/01/2026	3,153,499,999	-	3,153,499,999
As at 30/6/2026	3,153,499,999	-	3,153,499,999

- Historical cost of intangible fixed assets fully amortized but still in use as at 30/6/2026: VND 143,968,990 (As at 31/12/2025: VND 143,968,990).

- The net book value of intangible fixed assets used as mortgages and pledges to secure loans: VND 0 (As at 31/12/2025: VND 3,153,499,999).

Details of intangible fixed assets with original cost equal to or greater than 10% of the total value of intangible fixed assets:

Name of fixed assets	Historical cost
	30/6/2026 VND
Land use right at Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City	3,153,499,999
Total	3,153,499,999

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COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City, Vietnam

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

9. Increases, decreases of tangible fixed assets

Items	Buildings, structures	Machinery, equipment	Means of transportation	Managerial equipment, tools	Other fixed asset	Total	Unit: VND
<i>Historical Cost</i>							
Balance as at 01/01/2026	41,727,811,460	5,026,002,926	8,280,310,767	1,366,159,422	1,289,000,000	57,689,284,575	
Purchase in the period	-	-	-	31,898,149	-	31,898,149	
Liquidation, transfer	-	-	(579,365,455)	-	-	(579,365,455)	
Other increases	-	32,550,000	-	-	-	32,550,000	
Balance as at 30/6/2026	41,727,811,460	5,058,552,926	7,700,945,312	1,398,057,571	1,289,000,000	57,174,367,269	
<i>Accumulated depreciation</i>							
Balance as at 01/01/2026	17,213,114,656	4,345,502,926	8,280,310,767	1,361,494,670	1,289,000,000	32,489,423,019	
Depreciation in the period	612,112,555	56,857,143	-	4,664,752	-	673,634,450	
Liquidation, transfer	-	-	(579,365,455)	-	-	(579,365,455)	
Other increases	-	32,550,000	-	-	-	32,550,000	
Balance as at 30/6/2026	17,825,227,211	4,434,910,069	7,700,945,312	1,366,159,422	1,289,000,000	32,616,242,014	
<i>Carrying amount</i>							
As at 01/01/2026	24,514,696,804	680,500,000	-	4,664,752	-	25,199,861,556	
As at 30/6/2026	23,902,584,249	623,642,857	-	31,898,149	-	24,558,125,255	

- The carrying amount of tangible fixed assets pledged as collateral for loans as at 30/6/2026 is VND 0 (As at 31/12/2025: VND 21,950,949,907).

- Historical cost of fixed assets which has been fully depreciated but still in use as at 30/6/2026 is VND 14,586,107,661 (As at 31/12/2025: VND 14,997,836,753).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

(*) Details of tangible fixed assets existing during the period with a value accounting for 10% or more of the total value of tangible fixed assets:

Name of tangible fixed asset	Historical cost
	30/6/2026 VND
Existing tangible fixed assets	
CC5A Linh Dam Building (construction portion)	31,785,457,001
CC5A Linh Dam Building (interior portion)	5,965,501,875
Total	37,750,958,876

10. Deferred expenses

	30/6/2026 VND	01/01/2026 VND
a) Short-term	18,959,872	42,049,528
Other Deferred expenses	18,959,872	42,049,528
b) Long-term	1,140,166,299	1,623,270,935
Tools and instruments in use	97,806,039	59,850,465
Fire protection system installation costs	77,344,161	148,013,953
Office building renovation and repair	538,158,121	858,194,647
Prepaid office rent	409,536,000	546,048,000
Other Deferred expenses	17,321,978	11,163,870
Total	1,159,126,171	1,665,320,463

11. Trade accounts payable

	30/6/2026 VND	01/01/2026 VND
a) Short term		
Cotana Infrastructure Construction Joint Stock Company	4,820,030,618	4,820,030,618
Viet Nam Construction and Import - Export Joint Stock Corporation	5,193,269,788	5,193,269,788
Cotana Investment Consultancy and Trading Joint Stock Company	1,110,407,091	1,589,634,552
Anh Khoi Construction Service Trading Company Limited	1,174,740,307	-
Viet An Phat Construction Co., Ltd.	1,619,314,993	1,619,314,993
Do Thanh Aluminum Joint Stock Company	275,903,961	2,355,019,995
Viet Nam Consultancy Investment Construction Joint Stock Company	346,734,854	3,243,385,301
Others	17,007,670,306	19,216,066,918
Total	31,548,071,918	38,036,722,165

b) Trade accounts payable from related parties: Details are presented in Note VIII.3.

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula,
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INTERIM SEPARATE FINANCIAL STATEMENTS

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Form B09a - DN**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

12. Advances from customers

	30/6/2026 VND	01/01/2026 VND
a) Short term		
Dong Thinh Development Joint Stock Company	10,000,001	10,000,001
Montessori Institute Of Viet Nam Joint Stock Company	20,000,000	3,500,000
Topmed Technology And Investment Joint Stock Company	-	26,882,398
Ggreen Viet Plywood Viet Nam Import Export Trading Company Limited	-	59,092,433
Others	36,397,156	12,459,000
Total	66,397,157	111,933,832

b) Advances from customers from related parties: Details are presented in Note VIII.3.

13. Taxes and payables to the State budget

	01/01/2026	Amounts payable in the period	Amounts paid in the period	Unit: VND 30/6/2026
a) Short-term payables				
Value added tax	664,231,431	590,007,147	911,214,811	343,023,767
Personal income tax	376,707,278	287,919,817	438,374,861	226,252,234
Corporate income tax	2,033,179,593	753,768,421	2,452,540,772	334,407,242
Total	3,074,118,302	1,631,695,385	3,802,130,444	903,683,243
b) Receivables				
Output Value added tax	-	-	11,527,268	11,527,268
Personal income tax	-	-	921,721	921,721
Land and housing tax	75,964,054	1,275,436,014	1,238,360,287	38,888,327
Total	75,964,054	1,275,436,014	1,250,809,276	51,337,316

14. Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short term		
Accrued expenses for completed construction work	-	458,440,000
Accrued interest expenses	6,565,657	2,923,333
Accrue electricity expenses	182,220,342	74,569,560
Total	188,785,999	535,932,893

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***15. Other payables**

	30/6/2026	01/01/2026
	VND	VND
a) Short term	32,886,086,313	34,677,539,812
Trade union fees and mandatory social insurance contributions	366,733,881	99,501,120
Credit balance of account 141	167,290,643	2,184,678,197
<i>Thanh Nam Woodworking and Interior Enterprise</i>	142,284,282	2,160,642,381
<i>Others</i>	25,006,361	24,035,816
Deposits received	30,000,000	30,000,000
Other payables	32,322,061,789	32,363,360,495
<i>Pham Manh Long (1)</i>	25,804,500,000	25,804,500,000
<i>Le Thi Van Anh (1)</i>	5,983,500,000	5,983,500,000
<i>Others</i>	534,061,789	575,360,495
b) Long term	2,486,910,712	2,486,910,712
Dao Ngoc Thanh (2)	2,486,910,712	2,486,910,712
Total	35,372,997,025	37,164,450,524

(1) This represents the amount payable to individuals for the transfer of shares in Comaland Investment and Development Real Estate Joint Stock Company, which these individuals had entrusted to Cotana Group Joint Stock Company for capital contribution and share transfer in Comaland Investment and Development Real Estate Joint Stock Company.

(2) Payable to Mr. Dao Ngoc Thanh represents the amount entrusted by him to Cotana Group Joint Stock Company for investment in the Company's projects.

c) Other payables from related parties: Details are presented in Note VIII.3.

16. Deferred revenue

	30/6/2026	01/01/2026
	VND	VND
a) Short term	1,269,210,337	1,396,734,770
Advance office rental	1,269,210,337	1,396,734,770
b) Long term	17,938,240,778	18,159,123,266
Advance office rental	17,938,240,778	18,159,123,266
<i>Vu Hoang Environment and Chemical Technology Company Limited</i>	4,576,681,978	4,596,839,980
<i>Thanh Nam Import and Export Investment Joint Stock Company</i>	3,193,080,637	3,244,302,637
<i>Do Van Binh</i>	2,629,125,347	2,670,857,495
<i>ICC BIG Construction Investment Joint Stock Company</i>	2,210,289,199	2,231,632,735
<i>Cotana Consultant Construction Joint Stock Company</i>	1,566,473,365	1,592,151,367
<i>Others</i>	3,762,590,252	3,823,339,052
Total	19,207,451,115	19,555,858,036

c) Unearned revenue from related parties: Details are presented in Note VIII.3.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***17. Provision for payables**

	30/6/2026	01/01/2026
	VND	VND
<i>Short term</i>		
Provision for construction warranty	217,244,931	566,666,667
Total	217,244,931	566,666,667

18. Loans and obligations under finance lease

	01/01/2026	Increase in the period	Decrease in the period	Unit: VND 30/6/2026
<i>Short-term</i>				
Joint stock Commercial Bank for Investment and Development of Vietnam - Nam Ha Noi Branch (1)	3,005,320,062	-	3,005,320,062	-
Total	3,005,320,062	-	3,005,320,062	-

(1) Loan under credit limit contract No. 01/2025/1654947/HDTD dated December 10, 2025 between Cotana Group Joint Stock Company and Joint stock Commercial Bank for Investment and Development of Vietnam - Nam Ha Noi Branch a credit limit of VND 130,000,000,000 (One hundred and thirty billion VND) included the entire outstanding balance transferred from credit limit contract No. 01/2024/1654947/HDTD dated November 19, 2024, with a credit limit term of 12 months. Interest rate and term are specified for each contract. The collateral for the loan is the entire land use rights and assets attached to the land at Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City. The purpose of the loan is to supplement working capital, issue guarantees, and open LCs to serve the Company's production and business activities. Loans settled during the period

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COTANA GROUP JOINT STOCK COMPANY

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

19. Owner's Equity

a) Movement in owner's equity

Items	Owner's contributed	Share premium	Other owner's capital	Development and investment	Retained earnings	Total
Balance as at 01/01/2025	374,089,820,000	509,724,891	-	31,043,789,307	94,802,131,737	500,445,465,935
Capital contribution increased during th	37,402,820,000	-	-	-	-	37,402,820,000
Profit in the previous year	-	-	-	-	30,654,868,860	30,654,868,860
Development and investment funds	-	-	-	5,979,312,522	(5,979,312,522)	-
Welfare and bonus fund	-	-	-	-	(5,979,312,522)	(5,979,312,522)
Dividend payment by shares	-	-	-	-	(37,402,820,000)	(37,402,820,000)
Balance as at 31/12/2025	411,492,640,000	509,724,891	-	37,023,101,829	76,095,555,553	525,121,022,273
Profit in this period	-	-	-	-	22,561,388,989	22,561,388,989
Development and investment funds (i)	-	-	-	3,065,486,886	(3,065,486,886)	-
Welfare and bonus fund (i)	-	-	-	-	(3,065,486,886)	(3,065,486,886)
Other Decrease	-	-	-	-	(2,318,647,633)	(2,318,647,633)
Dividend payment by shares (ii)	-	-	41,143,180,000	-	(41,143,180,000)	-
Balance as at 30/6/2026	411,492,640,000	509,724,891	41,143,180,000	40,088,588,715	49,064,143,137	542,298,276,743

(i) Profit distribution pursuant to Resolution of the 2026 Annual General Meeting of Shareholders No. 01-2026/NQ-DHDCD dated April 24, 2026 of Cotana Group Joint Stock Company.

(ii) According to Resolution No. 01/2026-NQ/DHDCD-CNG of the General Meeting of Shareholders dated April 24, 2026, the Company declared a stock dividend for 2025 at a rate of 10% of the outstanding shares, equivalent to VND 41,149,264,000. On June 25, 2026, the Company completed the issuance of shares for the stock dividend. On July 22, 2026, the Company received Decision No. 979/QĐ-SGDHN from the Hanoi Stock Exchange approving the additional listing registration of 4,114,318 shares. The Company received the 28th amended Business Registration Certificate No. 0101482984 dated July 29, 2026, under which its charter capital increased from VND 411,492,640,000 to VND 452,635,820,000.



NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***b) Details of owner's equity**

	30/6/2026 VND	01/01/2026 VND
Dao Ngoc Thanh	121,028,170,000	121,028,170,000
Huynh Thi Mai Dung	42,248,820,000	42,248,820,000
Dao Thu Thuy	21,488,980,000	21,488,980,000
Others	226,726,670,000	226,726,670,000
Total	411,492,640,000	411,492,640,000

c) Capital transactions with owners, dividend distribution and shared profit

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Owner's contributed capital	411,492,640,000	374,089,820,000
Contributed at current period's opening balance	411,492,640,000	374,089,820,000
Contributed at current period's closing balance	411,492,640,000	374,089,820,000
Paid dividend, shared profit	41,143,180,000	-

d) Shares

	30/6/2026 Shares	01/01/2026 Shares
Number of shares registered for issue	41,149,264	41,149,264
Number of shares issued to the public	41,149,264	41,149,264
- Ordinary shares	41,149,264	41,149,264
Number of Treasury Shares	-	-
- Ordinary shares	-	-
Number of outstanding shares in circulation	41,149,264	41,149,264
- Ordinary shares	41,149,264	41,149,264

An ordinary share has par value of VND 10,000

20. Off- Interim Separate Statement of Financial Position items**Foreign currencies**

	30/6/2026 USD	01/01/2026 USD
USD	540.35	546.95

VI. Additional information for items presented in Interim Separate Income Statement**1. Gross revenue from goods sold and services rendered**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
a) Revenue		
Revenue from construction contracts	58,938,330,246	50,498,709,433
Revenue from rendering of services	3,931,847,738	3,135,101,863
Total	62,870,177,984	53,633,811,296

b) Revenue from related parties: Details are presented in Note VIII.3.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***2. Cost of sales**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of construction contracts	53,885,055,389	46,578,904,686
Cost of services provided	2,763,618,305	1,948,508,352
Total	56,648,673,694	48,527,413,038

3. Financial income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
<i>a) Financial income</i>		
Interest from bank deposits, loan receivables	1,418,220,890	206,445,875
Dividends and distributed profits	21,135,418,600	27,640,326,000
Other financial income	199,452,054	-
Exchange rate revaluation gain at year-end	-	374,338
Total	22,753,091,544	27,847,146,213

*b) Financial income from related parties: Details are presented in Note VIII.3.***4. Financial expenses**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Borrowing costs	108,441,146	1,738,551,096
Provision for investment losses	262,564,810	471,042,988
Reversal of provision for investment losses	(371,373,464)	(910,718,222)
Total	(367,508)	1,298,875,862

5. General and administration expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
<i>a) General and administration expenses incurred in the period</i>	5,926,567,857	6,552,415,295
Staff expenses	1,554,246,987	2,057,648,314
Material cost management	-	1,901,270
Office equipment expenses	105,903,492	23,467,602
Depreciation and amortization	192,450,100	431,216,034
Taxes, fees and charges	7,913,082	172,835,334
Provision expenses	2,329,383,948	1,492,573,521
External services expenses	343,128,696	341,148,488
Other expenses in cash	1,393,541,552	2,031,624,732
<i>b) Deductions from general and administrative expenses</i>	(200,000,000)	-
Reversal of provision for doubtful debts	(200,000,000)	-
Total	5,726,567,857	6,552,415,295

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***6. Other Income**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Proceeds from liquidation of tools and equipment	-	669,552,000
Income from liquidation of fixed assets	90,909,091	763,465,860
Other income from contribution of fixed assets as capital	-	400,000,000
Total	90,909,091	1,833,017,860

7. Other expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Tax penalty expenses	17,803,314	213,907,874
Chi phí từ thanh lý TSCD	6,343,852	200
Total	24,147,166	213,908,074

8. Production cost by nature

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Raw materials and consumables	25,781,739,786	33,180,609,470
Labour	9,070,611,764	10,910,390,647
Depreciation and amortization	615,847,557	849,340,633
Out-sourced services	22,280,182,804	8,666,242,264
Other monetary expenses	4,626,859,640	3,219,358,812
Total	62,375,241,551	56,825,941,826

9. Current corporate income tax expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Normal course of production and business		
Accounting profit before corporate income tax	23,315,157,410	26,721,363,100
Income exempt from corporate income tax	21,135,418,600	27,640,326,000
Corporate income tax non-deductible expense	237,818,402	2,890,309,296
Other adjustments (if any)	1,351,284,894	-
Corporate income tax assessable income	3,768,842,106	1,971,346,396
Current corporate income tax rate	20%	20%
Corporate income tax expense calculated on current taxable incomes	753,768,421	394,269,279
Adjust corporate income tax expense of previous years into current income tax expense of this period	-	363,839,201
Corporate income tax expense from ordinary activities	753,768,421	758,108,480
Total current corporate income tax expenses	753,768,421	758,108,480

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

10. Basic earning per share

Basic earning per share, diluted earnings per share is not presented on these Interim Separate Financial Statements but it will be presented on the Interim Consolidated Financial Statements or the period from 01/01/2026 to 30/6/2026 of Cotana Group Joint Stock Company under guidelines in Vietnamese Accounting Standard No. 30 - Basic earning per share.

VII. Additional information for items presented in the Interim Separate Cash Flow Statement

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
1. Non-cash transactions affecting the Interim Separate Cash Flow Statement		
Interest expense capitalized into principal	-	44,019,522
Contribution of fixed assets as capital	-	400,000,000
Offsetting payables against the divestment of equity in Thanh Nam Glass Company Limited	-	2,070,000,000
2. Proceeds of borrowings in the period		
Proceeds of borrowings under regular agreements	-	29,087,106,567
3. Repayment of borrowings in the period		
Repayment of borrowing under regular agreements	3,005,320,062	39,552,926,030

VIII. Other information**1. Commitments****Operating lease commitments**

The Company has entered into land lease agreements with the State for the purpose of supporting its production and business operations in the localities where it maintains business establishments. Under these agreements, the Company leases land for business purposes and is required to pay annual land rental fees until the expiry date of the respective lease agreements in accordance with prevailing regulations of the State.

2. Subsequent events after reporting period

On July 02, 2026, the Company submitted to the State Securities Commission a report on the results of the issuance of 4,114,318 shares to pay dividends. On July 22, 2026, the Company received Decision No. 979/QD-SGDHN from the Hanoi Stock Exchange approving the additional listing registration of 4,114,318 shares. On July 29, 2026, the Company received the 28th amended Business Registration Certificate No. 0101482984, under which its charter capital increased from VND 411,492,640,000 to VND 452,635,820,000. On July 30, 2026, the Company received Notice No. 3328/TB-SGDHN from the Hanoi Stock Exchange stating that the 4,114,318 shares would be officially traded from August 7, 2026. Accordingly, the Company's total number of listed shares is 45,263,582, corresponding to a value of VND 452,635,820,000.

The Board of General Directors confirms that, according to the Board of General Directors, in all material respects, other than the above event, there is no unusual events that has arisen since the balance sheet date which affects the financial position and operation of the Company that requires adjustment or disclosure in the Interim Separate Financial Statements for the period from 01/01/2026 to 30/6/2026.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***3. Transactions and balances with related parties**

Related parties of the Company include: Key members, individuals who are related to key members and other related parties.

a) List of related parties

Related parties	Relationship
Cotana Infrastructure Construction Joint Stock Company	Subsidiary
Cotana Consultant Construction Joint Stock Company	Subsidiary
Cotana Capital Housing Investment and Development Joint Stock Company	Subsidiary
Cotana Investment Consultancy and Trading Joint Stock Company	Subsidiary
Cotana Ecolife Urban Joint Stock Company	Subsidiary
BMS - Thanh Nam Company Limited	Associates Company
Cotana Green Landscape Architecture Joint Stock Company	Associates Company
Green Garden Urban Service Joint Stock Company	Associates Company
Cotana Construction Joint Stock Company	Associates Company
Branch of Cotana Group Joint Stock Company	Company's Branch
Ecopark Corporation Joint Stock Company	Organization related to Mr. Bui Tien Hung
TDH Ecoland Urban Development and Investment Joint Stock Company	Organization related to Mr. Bui Tien Hung
Ecopark Nomura Real Estate Joint Stock Company	Organization related to Mr. Bui Tien Hung
Vinaconex's Construction Consultant Joint Stock Company	Organization related to Ms. Nguyen Thi Thu Huong
Asia-Pacific Securities Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
IDJ Vietnam Investment Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Apec Group Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Asia-Pacific Investment Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Mr. Dao Ngoc Thanh	Chairman, major shareholders
Mrs. Dao Thu Thuy	Member of Board of Management
Mr. Bui Tien Hung	Member of Board of Management
Ms. Nguyen Do Hoang Lan	Member of Board of Management (Dismissed from April 25, 2025)
Mr. Nguyen Duc Quan	Member of Board of Management (Appointed from April 25, 2025)
Mr. Doan Van Tuan	Member of Board of Management (Dismissed from April 24, 2026)
Mr. Le Van Thanh	General Director

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)*

Mrs. Dinh Thi Minh Hang

Deputy General Director – Chief
Financial Officer (Dismissed from June
08, 2026); Member of Board of
Management (Appointed from April 24,
2026)

Mrs. Nguyen Thi Thu Huong

Deputy General Director – Chief Human
Resources Officer

Mr. Nguyen Ngoc Tien

Deputy General Director

Mr. Pham Van Hau

Deputy General Director

Mr. Chau Tran Minh Khoi

Deputy General Director (Dismissed from
12/3/2025)

Mr. Tran Van Chinh

Deputy General Director (Dismissed from
29/4/2025)

Mr. Tran Trong Dai

Chief Accountant

Ms. Nguyen Hai Yen

Head of Board of Supervisors

Mr. Le Van Dang

Member of Board of Supervisors

Mr. Dao Hong Son

Member of Board of Supervisors

Ms. Dang Thu Vinh

Person related to Mr. Dao Ngoc Thanh

Mr. Mai Ngoc Anh

Person in charge of corporate governance

b) During the period, the Company has entered into its significant transactions with related parties:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Purchases		
Cotana Investment Consultancy and Trading Joint Stock Company	8,245,190,464	12,807,393,686
Cotana Construction Joint Stock Company	140,404,306	24,450,475
Cotana Capital Housing Investment and Development Joint Stock Company	8,374,212	15,005,522
Green Garden Urban Service Joint Stock Company	3,235,570,319	427,872,657
Revenue		
Cotana Construction Joint Stock Company	108,431,762	101,218,186
Cotana Consultant Construction Joint Stock Company	199,304,960	188,114,652
Cotana Investment Consultancy and Trading Joint Stock Company	42,426,263	36,156,300
Cotana Capital Housing Investment and Development Joint Stock Company	1,431,718,235	1,501,843,076
Cotana Infrastructure Construction Joint Stock Company	46,408,576	53,549,692
BMS - Thanh Nam Company Limited	63,060,360	88,761,816
Green Garden Urban Service Joint Stock Company	18,454,010	6,503,660
Cotana Green Landscape Architecture Joint Stock Company	108,876,509	97,838,329
Dividends and profits shared		
Cotana Investment Consultancy and Trading Joint Stock Company	1,530,000,000	-

COTANA GROUP JOINT STOCK COMPANY

Address: Lot CC5A Linh Dam Peninsula,
Hoang Liet Ward, Hanoi City, Vietnam

INTERIM SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026
to 30/6/2026

Form B09a - DN**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)

Cotana Capital Housing Investment and Development Joint Stock Company	17,973,318,600	27,232,301,000
Cotana Consultant Construction Joint Stock Company	1,632,100,000	408,025,000
Capital contribution		
Cotana Capital Housing Investment and Development Joint Stock Company	-	27,232,300,000
Cotana Ecolife Urban Joint Stock Company	-	520,000,000
Other Income		
Mrs. Dinh Thi Minh Hang	-	656,000,000

c) Balances with related parties

	01/01/2026 VND	30/6/2026 VND
Trade accounts receivable		
Cotana Consultant Construction Joint Stock Company	44,140,355	23,285,782
Mr. Dao Ngoc Thanh	2,500,000,000	2,500,000,000
Cotana Investment Consultancy and Trading Joint Stock Company	1,039,194,694	1,039,194,694
Cotana Construction Joint Stock Company	24,457,061	28,017,975
Cotana Green Landscape Architecture Joint Stock Company	1,501,899,513	1,864,936,521
Cotana Infrastructure Construction Joint Stock Company	13,718,390	-
Cotana Capital Housing Investment and Development Joint Stock Company	8,226,821,197	8,861,966,115
Mrs. Dao Thu Thuy	2,641,331,844	2,641,331,844
Ecopark Corporation Joint Stock Company	7,437,678,365	13,589,575,765
Other receivables		
Branch of Cotana Group Joint Stock Company	-	5,786,630,133
Mr. Doan Van Tuan	268,100,000	268,100,000
Advances		
Mr. Tran Trong Dai	619,060	26,619,060
Ms. Nguyen Thi Thu Huong	520,000,000	520,000,000
Advances from customers		
BMS - Thanh Nam Company Limited	3,692,220	3,692,220
Trade accounts payable		
Cotana Infrastructure Construction Joint Stock Company	4,820,030,618	4,820,030,618
Cotana Investment Consultancy and Trading Joint Stock Company	1,110,407,091	1,589,634,552
Cotana Construction Joint Stock Company	100,337,492	25,650,841
Cotana Green Landscape Architecture Joint Stock Company	117,233,731	117,233,731
BMS - Thanh Nam Company Limited	281,145,803	281,145,803
Cotana Capital Housing Investment and Development Joint Stock Company	-	1,531,399
Green Garden Urban Service Joint Stock Company	85,682,255	261,804,127

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***Deferred revenue**

Cotana Consultant Construction Joint Stock Company	1,617,829,373	1,643,507,375
Cotana Green Landscape Architecture Joint Stock Company	71,500,000	71,104,972
Cotana Construction Joint Stock Company	1,032,888,683	1,049,283,737
Cotana Infrastructure Construction Joint Stock Company	640,374,574	650,539,246
Cotana Investment Consultancy and Trading Joint Stock Company	361,244,949	366,978,951

Other payables

Mr. Dao Ngoc Thanh	2,486,910,712	2,486,910,712
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d) Income of key management members

The income of the main members of management during the year is as follows:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Income of key management members	1,223,178,206	1,144,771,341
Total (*)	1,223,178,206	1,144,771,341

(*) Details of each member's income for the first six months of 2026 are as follows:

Name	Position	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Income of Board of Management		42,000,000	41,200,000
Mr. Bui Tien Hung		42,000,000	41,200,000
Income of Board of General Directors and other management members		840,700,000	771,434,019
Mr. Le Van Thanh		330,600,000	-
Mr. Dao Van Tuan		-	262,988,035
Mrs. Dinh Thi Minh Hang		310,207,691	87,620,000
Mrs. Nguyen Thi Thu Huong		22,500,000	103,963,591
Mr. Chau Tran Minh Khoi		-	62,733,334
Mr. Tran Van Chinh		-	132,167,521
Mr. Tran Trong Dai		177,392,309	121,961,538
Income of Board of Supervisors		340,478,206	332,137,322
Mrs. Nguyen Hai Yen		154,494,231	93,533,333
Mr. Le Van Dang		11,500,000	124,000,000
Mr. Dao Hong Son		174,483,975	114,603,989
Total		1,223,178,206	1,144,771,341

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***4. Comparative information**

Representing data are taken from Separate Financial Statements for the fiscal year ended 31/12/2025 and Interim Separate Financial Statements for the period from 01/01/2025 to 30/6/2025 of Cotana Group Joint Stock Company, which were audited and reviewed by Vietnam Auditing and Evaluation Co., Ltd. (VAE). As presented in Note III.3, from January 1, 2026, the Company has applied Circular No. 99. Accordingly, certain prior-period figures have been restated in line with the transitional provisions of Circular No. 99 and reclassified to ensure comparability with the current period's figures, specifically as follows:

Items	Reported	Restatement	Amount after restatement
	VND	VND	VND
<i>Interim Separate Statement of Financial Position as at 01/01/2026</i>			
Cash equivalents	40,088,219,178	283,324,065	40,371,543,243
Other short-term receivables	58,389,093,703	(283,324,065)	58,105,769,638
<i>Interim Separate Cash Flow Statement for the period from 01/01/2025 to 30/6/2025</i>			
Gains and losses from investing activities	(29,010,237,735)	9,185,601	(29,001,052,134)
Interest earned, dividends and received profits	27,846,771,875	(9,185,601)	27,837,586,274

Approved, August 24, 2026

COTANA GROUP JOINT STOCK COMPANY

Prepared by

Chief Accountant

Deputy General Director



Vu Anh Quy



Tran Trong Dai

