CÔNG TY CỔ PHẦN G-AUTOMOBILE/G-AUTOMOBILE JOINT STOCK COMPANY	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM SOCIALIST REPUBLIC OF VIETNAM**
	Độc lập - Tự do - Hạnh phúc
	Independence – Freedom - Happiness
No/Số: 43/2026/CV-GMA	

Hà Nội, ngày 28 tháng 08 năm 2026
Hanoi, August 28 2026

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

Kính gửi/To:
- **Ủy ban Chứng khoán Nhà nước;**
- **The State Securities Commission of Vietnam;**
- **Sở Giao dịch Chứng khoán Hà Nội;**
- **The Hanoi Stock Exchange.**

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần G-Automobile thực hiện công bố thông tin báo cáo tài chính (BCTC) soát xét bán niên năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidance on information disclosure in the securities market, G-Automobile Joint Stock Company hereby discloses the reviewed semi-annual financial statements (FS) for the year 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/*Name of organization*: Công ty cổ phần G-Automobile/G-*Automobile Joint Stock Company*
   - Mã chứng khoán/*Stock code*: GMA
   - Địa chỉ/*Address*: Số 11 Phạm Hùng, Phường Cầu Giấy, Hà Nội/ *No. 11 Pham Hung, Cau Giay Ward, Hanoi*
   - Điện thoại liên hệ/*Phone*: 0968 527 673
   - Email: gma@g-automobile.vn
   - Website: http://www.g-automobile.vn
2. Nội dung thông tin công bố/*Content of published information*:
   - BCTC soát xét bán niên năm 2026/*Reviewed semi-annual financial statements for the year 2026*

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/*Separate financial statements (Listed companies without subsidiaries and superior accounting units with affiliated units)*

☑ BCTC hợp nhất (TCNY có công ty con)/*Consolidated financial statements (Listed companies with subsidiaries)*

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/*General financial statements (Listed companies have their own accounting units and separate accounting apparatus)*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/*Cases that require explanation:*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Net profit after corporate income tax in the income statement for the reporting period changed by 10% or more compared to the same period of the previous year.*

☑ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory text in case of "yes" selection:*

☑ Có/Yes ☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/*Net profit after tax in the reporting period incurred a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa.*

☐ Có/Yes ☑ Không/No

Văn bản giải trình trong trường hợp tích có: *Explanation Document in case of "yes" selection:*

☐ Có/Yes ☑ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau soát xét từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại/*Net profit after tax for the reporting period shows a discrepancy of 5% or more before and after the review, resulting in a change from loss to profit or vice versa.*

☐ Có/Yes ☑ Không/No

Văn bản giải trình trong trường hợp tích có/*Explanatory text in case of "yes" selection:*

☐ Có/Yes ☑ Không/No

Thông tin này dã được công bố trên trang thông tin điện tử của công ty vào ngày: 28/08/2026 tại dường dẫn: http://www.g-automobile.vn.

This information was published on the company's website on: 28/08/2026 at the link: http://www.g-automobile.vn.

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

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Tài liệu dính kèm/Attached documents:

- BCTC soát xét bán niên năm 2026 của Công ty mẹ và Hợp nhất/*Reviewed Semi-Annual Separate and Consolidated Financial Statements for 2026;*
- Văn bản giải trình số 42/2026/CV-GMA/ *Explanatory document No. 42/2026/CV-GMA.*

NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
LEGAL REPRESENTATIVE
TỔNG GIÁM ĐỐC
GENERAL DIRECTOR

CÔNG TY CỔ PHẦN G-AUTOMOBILE
M.S.D.N: 0105558271 - C.T.C.P ★ Q. NAM TỪ LIÊM - T.P HÀ NỘI

Nguyễn Thị Thanh Thủy

G-AUTOMOBILE JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

for the period from 01/01/2026 to 30/06/2026

(Reviewed)

REPORT OF THE MANAGEMENT

The Management of G - Automobile Joint Stock Company (the "Company") presents its report and the Company's Separate Financial Statements for the period from 01/01/2026 to 30/06/2026.

Company

G - Automobile Joint Stock Company.

Established and operating under the first Business Registration Certificate No. 0105558271 dated October 10, 2011.

Business Registration Certificate

No. 0105558271, registered for the 10th change, June 4, 2025.
Issued by Hanoi Department of Finance.

Head office

No. 11, Pham Hung Street, Cau Giay Ward, Hanoi City, Vietnam.

Board of Directors

Members of the Board of Directors during the period and at the reporting date:

Mr.	Le Quoc Khanh	Chairman
Mrs.	Dao Thi Nhu Thuy	Member (Dismissed on 18/04/2026)
Mr.	Nguyen Tran Minh Quan	Member
Mrs.	Vo Ha Truc Quynh	Member (Appointed on 18/04/2026)

Board of Management

Members of the Board of Management during the period and at the reporting date:

Mrs.	Nguyen Thi Thanh Thuy	General Director

Supervisory Board

Members of the Supervisory Board during the period and at the reporting date:

Mrs.	Le Thi Huong Giang	Head of Department
Mrs.	Trinh Le Thuy	Member
Mrs.	Dinh Thi Duyen	Member

Legal representative

Mrs.	Nguyen Thi Thanh Thuy	General Director

Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Management's Responsibility for the Separate Financial Statements

The Company's Management is responsible for the preparation of the Separate Financial Statements, which present a true and fair view of the Company's operations and business performance for the period. In preparing the Separate Financial Statements, the Management confirms that it has complied with the following requirements:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting standards have been complied with and whether there are any material departures that require disclosure and explanation in the financial statements;
- Prepare the financial statements on a going concern basis, except where it is not appropriate to assume that the Company will continue in operation.

The Company's Management ensures that the accounting records are maintained to accurately and fairly reflect the Company's financial position at any time, and that the financial statements comply with applicable current regulations of the State. The Management is also responsible for safeguarding the Company's assets and for implementing appropriate measures to prevent and detect fraud and other irregularities.

The Company's Management confirms that the Separate Financial Statements present a true and fair view of the Company's financial position at as 30/06/2026 and its results of operations for the accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises, and applicable current regulations.

In addition, the Board of Management commits that the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated 16/11/2020 and Circular No. 68/2024/TT-BTC dated 18/09/2024, Circular No. 18/2025/TT-BTC dated 26/04/2025, Circular 08/2026/TT-BTC dated 03/02/2026 amending and supplementing the Ministry of Finance guiding the disclosure of information on the Stock Market.

Hanoi, Vietnam, August 26, 2026
On behalf of The Board of Management
General Director

M.S.D.N:0105558271-C.T.C.P
CÔNG TY
CỔ PHẦN
G-AUTOMOBILE
Q. NAM TỪ LIÊM - T.P HÀ NỘI

Nguyen Thi Thanh Thuy

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No.: 638/BCKT-TC/AVA

AUDITOR'S REPORT
INTERIM FINANCIAL INFORMATION REVIEW

To: **Members' Council and Board of General Director**
G - Automobile Joint Stock Company

We have reviewed the accompanying interim Separate Financial Statements of G - Automobile Joint Stock Company, prepared on 26/08/2026, set out on pages 06 to 25, including Separate Statement of Financial Position as at 30/06/2026, Separate Statement of Profit or Loss, Separate Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Separate Financial Statements.

Management' Responsibility

The Management is responsible for the preparation of accompanying interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the accompanying interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the accompanying interim Separate Financial Statements financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

The review financial information includes the interim implementation of interviews, mostly interviewing responsible for the financial and accounting matters, and perform analytical procedures and processes other review procedures. A fundamentally revised narrower scope audits are carried out according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's 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 present fairly, in all material respects, the financial position of G - Automobile Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of accompanying interim financial statements.

Other Matter

The Company's separate financial statements for the fiscal year ending December 31, 2025 have been audited by auditors and other Auditing Companies. The auditor issued an unqualified opinion on these separate financial statements on March 28, 2026.
The Company's separate financial statements for the first 6 months of 2025 have been reviewed by auditors and other Auditing Companies. The auditor reached an unqualified conclusion on this separate financial report on August 28, 2025.

VIETNAM AUDITING AND
VALUATION COMPANY LIMITED

M.S.D.N: 0102051074 C.T.T.N.H.H
CÔNG TY
TNHH
KIỂM TOÁN
VÀ THẨM ĐỊNH GIÁ
VIỆT NAM
P. TỪ LIÊM - TP. HÀ NỘI

Do Thi Duyen
Vice General Director
Registration certificate
3642-2026-126-1
Hanoi, August 26, 2026

Form No. B 01 - DN

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Unit: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
A.	**CURRENT ASSETS**	**100**		**2,518,592,201**	**2,490,253,928**
I.	**Cash and cash equivalents**	**110**	V.1	**88,971,404**	**666,063,172**
1.	Cash	111		88,971,404	666,063,172
II.	**Short-term receivables**	**130**		**2,369,620,797**	**1,824,190,756**
1.	Short-term trade receivables	131	V.3	601,470,000	1,181,576,931
2.	Short-term advances to suppliers	132	V.4	64,800,000	-
3.	Other short-term receivables	135	V.5	1,703,350,797	642,613,825
III.	**Other current assets**	**160**		**60,000,000**	**-**
1.	Short-term prepaid expenses	161	V.7	60,000,000	-
B.	**NON-CURRENT ASSETS**	**200**		**278,563,115,965**	**278,563,115,965**
1.	Tangible fixed assets	221	V.6	-	-
	- Cost	222		227,751,865	227,751,865
	- Accumulated depreciation	223		(227,751,865)	(227,751,865)
I.	**Long-term financial investments**	**260**	V.2	**278,563,115,965**	**278,563,115,965**
1.	Investment in subsidiaries	261		256,933,115,965	256,933,115,965
2.	Investment in joint ventures and associates	262		21,630,000,000	21,630,000,000
	TOTAL ASSETS	**280**		**281,081,708,166**	**281,053,369,893**

Form No. B 01 - DN

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30/06/2026
(Continuous)

Unit: VND

	ITEMS	Code	Note	30/06/2026	01/01/2026
C.	**LIABILITIES**	**300**		**616,463,393**	**945,870,005**
I.	**Current liabilities**	**310**		**616,463,393**	**945,870,005**
1.	Short-term trade payables	311	V.8	132,000,000	-
2.	Short-term taxes and other amounts payable to the State	314	V.9	143,324,551	189,333,163
3.	Payables to employees	315		236,449,275	494,207,275
4.	Short-term accrued expenses	316	V.10	65,000,000	230,000,000
5.	Other short-term payables	320	V.11	39,689,567	32,329,567
D.	**EQUITY**	**400**	V.12	**280,465,244,773**	**280,107,499,888**
1.	Issued capital of owners	411		199,999,990,000	199,999,990,000
	- Ordinary shares with voting rights	411a		199,999,990,000	199,999,990,000
2.	Share premium	412		76,628,400,000	76,628,400,000
3.	Retained earnings	420		3,836,854,773	3,479,109,888
	- Retained earnings carried forward from prior periods	420a		3,479,109,888	-
	- Retained earnings for the current period	420b		357,744,885	3,479,109,888
	TOTAL LIABILITIES AND EQUITY	**440**		**281,081,708,166**	**281,053,369,893**

Hanoi, Vietnam, August 26, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Huong	Nguyen Thi Huong	Nguyen Thi Thanh Thuy

M.S.D.N: 0105558271-C.T.C.P
CÔNG TY CỔ PHẦN G-AUTOMOBILE
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Form No. B 02 - DN

SEPARATE STATEMENT OF PROFIT OR LOSS

The period from 01/01/2026 to 30/06/2026

Unit: VND

	ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1.	Revenue from sale of goods and rendering of services	01	VI.1	1,500,245,455	1,785,000,000
2.	**Net revenue from sale of goods and rendering of services**	**10**		**1,500,245,455**	**1,785,000,000**
3.	Cost of sales	11	VI.3	300,000,000	492,212,104
4.	**Gross profit from sale of goods and rendering of services**	**20**		**1,200,245,455**	**1,292,787,896**
5.	Gain/(loss) from sale and disposal of investment property	21		-	-
6.	Finance income	22	VI.4	199,516	10,690,329,230
7.	Finance costs	23		-	-
	Of which: Interest expense	24		-	-
8.	General and administrative expenses	26	VI.5	753,263,865	1,014,234,353
9.	**Operating profit**	**30**		**447,181,106**	**10,968,882,773**
10.	**Total accounting profit before tax**	**50**		**447,181,106**	**10,968,882,773**
11.	Current corporate income tax expense	51	VI.7	89,436,221	213,776,555
12.	**Profit after corporate income tax**	**60**		**357,744,885**	**10,755,106,218**
13.	**Basic earnings per share**	**70**		**(332)**	**(51)**
14.	**Diluted earnings per share**	**71**		**(332)**	**(51)**

Hanoi, Vietnam, August 26, 2026

Prepared by	**Chief Accountant**	**General Director**
Nguyen Thi Huong	**Nguyen Thi Huong**	**Nguyen Thi Thanh Thuy**

M.S.D.N: 0105558271 - C.T.C.P * CÔNG TY CỔ PHẦN G-AUTOMOBILE * Q. NAM TỪ LIÊM - T.P HÀ NỘI

Form No. B 03 - DN

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)
The period from 01/01/2026 to 30/06/2026

Unit: VND

	ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I.	**Cash flows from operating activities**				
1.	**Profit before tax**	**01**		**447,181,106**	**10,968,882,773**
2.	**Adjustments for**				
	- Gains/(losses) from investing and financing activities	05		(199,516)	(10,690,329,230)
3.	**Operating profit before changes in working capital**	**08**		**446,981,590**	**278,553,543**
	- Increase/(decrease) in receivables	09		(545,430,041)	1,381,203,000
	- Increase/(decrease) in payables (excluding interest payable and income tax payable)	11		(254,664,520)	(124,997,640)
	- Increase/(decrease) in prepaid expenses	12		(60,000,000)	132,047,104
	- Corporate income tax paid	15		(164,178,313)	(314,435,572)
	Net cash flows from operating activities	**20**		**(577,291,284)**	**1,352,370,435**
II.	**Cash flows from investing activities**				
1.	Payments for investments in equity of other entities	25		-	(34,840,000,000)
2.	Proceeds from disposal of investments in equity of other entities	26		-	47,741,700,000
3.	Interest received, dividends and profit received	27		199,516	9,900,249,230
	Net cash flows from investing activities	**30**		**199,516**	**22,801,949,230**
III.	**Cash flows from financing activities**				
1.	Dividends and profit paid to owners	36		-	(19,318,356,050)
	Net cash flows from financing activities	**40**		**-**	**(19,318,356,050)**
	Net increase/(decrease) in cash and cash equivalents	**50**		**(577,091,768)**	**4,835,963,615**
	Cash and cash equivalents at the beginning of the period	**60**		**666,063,172**	**395,056,998**
	Cash and cash equivalents at the end of the period	**70**		**88,971,404**	**5,231,020,613**

Hanoi, Vietnam, August 26, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Huong	Nguyen Thi Huong	Nguyen Thi Thanh Thuy

M.S.D.N:0105558271-C.T.C.P
CÔNG TY CỔ PHẦN G-AUTOMOBILE
Q. NAM TỪ LIÊM - T.P HÀ NỘI

Form No. B 09 - DN

NOTES TO THE FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/06/2026

I. Background

1. Forms of Ownership

G - Automobile Joint Stock Company.

The company operates under Business Registration Certificate No. 0105558271, registered for the 10th change, June 4, 2025. Issued by Hanoi Department of Finance.

Head office: No. 11, Pham Hung Street, Cau Giay Ward, Hanoi City, Vietnam.

Charter capital: 199,999,990,000 VND.

Total number of shares: 19,999,999 shares.

2. Business field

The Company's business lines are selling cars and providing management services

3. Business activities

The Company's main business activities are: Selling cars, providing management consulting services.

4. The Company's normal business period

The Company's normal business period is 12 months.

5. Business structure

List of subsidiaries

Subsidiary name	Ownership interest	Rate of voting rights	Head office - Principle activities
An Du Netpayment Corporation	55%	55%	No. 11 Pham Hung Street, Cau Giay Ward, Hanoi City – Automobile trading.
An Hoa Phat Rent A Car Company Limited	90%	90%	No. 11 Pham Hung Street, Cau Giay Ward, Hanoi City – Automobile rental.
An Do Investment Trading Corporation	86%	86%	No. 168 Pham Van Dong Street, Dong Ngac Ward, Hanoi City – Automobile rental.
An Do Vinh Phuc Trading Investment Joint Stock Company	70%	70%	Nguyen Tat Thanh Street, Vinh Yen Ward, Vinh Phuc Province – Retail sale of passenger cars.

The list of associates

Subsidiary name	Ownership interest	Rate of voting rights	Head office - Principle activities
An Dan Ha Noi Trade Investment Corporation	45.375%	45.375%	No. 1 Nguyen Van Linh Street, Hanoi City – Automobile trading

6. Number of employees at the end of the fiscal year or average number of employees during the fiscal year

As at 30/06/2026, the number of employees is: 06 people.
As at 01/01/2026, the number of employees is: 06 people.

7. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

II. Accounting period and accounting monetary unit

1. Accounting period

The Company's annual accounting period commences on 1 January and ends on 31 December.

2. Accounting monetary unit

The accounting currency is Vietnam Dong ("VND").

III. Accounting standards and Accounting system

1. Accounting System

The Company applies the Vietnamese Accounting Regime for enterprises prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

2. Accounting System

The Ministry of Finance issued Circular 99/2025/TT-BTC dated October 27, 2025 guiding the corporate accounting regime. This Circular takes effect from January 1, 2026 and applies to fiscal years starting on or after January 1, 2026. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance on amending and supplementing Article 128, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated March 21, 2016 on amending and supplementing a number of Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 195/2012/TT-BTC dated November 15, 2012 providing guidance Accounting applied to investor units.

The effects of accounting policy changes according to the guidance of Circular 99/2025/TT-BTC are applied retrospectively. The company has added notes of comparative information on the Financial Statements for indicators that have changed between Circular 99/2025/TT-BTC and Circular 200/2014/TT-BTC.

3. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies, accounting estimates and relevant legal regulations apply

1. Exchange rates applied in accounting system

Transactions denominated in foreign currencies are translated into Vietnam Dong (VND) at the actual exchange rates prevailing on the transaction dates or at historical exchange rates, as appropriate to the nature of the transactions. Actual exchange rates are the average transfer buying and selling rates quoted by the commercial bank with which the Company regularly transacts, or exchange rates approximating such rates in accordance with prevailing regulations. Historical exchange rates are determined using the specific identification method or the weighted average method.

For foreign currency purchase and sale transactions, the exchange rates stipulated in the contracts between the Company and the commercial banks are applied. At the end of the accounting period, monetary items denominated in foreign currencies are retranslated at the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly transacts. Foreign currency deposits are retranslated at the exchange rates quoted by the banks where the relevant accounts are maintained. Foreign currency-denominated receivables for which allowances for doubtful debts have been recognised are not retranslated to the extent of the amounts covered by such allowances.

Where a commercial bank does not quote an exchange rate for the foreign currency in which a transaction is denominated, the Company uses an intermediary currency for translation in accordance with prevailing regulations and applies such method consistently throughout the accounting period.

2. Recognition of cash and cash equivalents

Money includes cash, demand deposits at banks and other organizations, money in transit, foreign currency and other amounts as prescribed. Monetary gold (if any) is gold held for the purpose of storing value and does not include gold classified as inventory. Cash equivalents are short-term investments with a redemption period or maturity of no more than 03 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

3. Principles of accounting for financial investments

Held-to-maturity investments

Held-to-maturity investments comprise term deposits, valuable papers, bonds, preference shares classified as liabilities, loans and other investments held to maturity for interest-earning purposes, excluding derivative financial instruments. These investments are presented as current or non-current assets based on their remaining terms at the end of the reporting period.

At the end of the reporting period, the Company assesses whether there is any impairment of its held-to-maturity investments and recognizes an allowance for impairment losses, if necessary. Held-to-maturity investments denominated in foreign currencies are recognized and subsequently remeasured in accordance with the accounting policies for foreign exchange differences.

Investment in subsidiaries; joint-ventures, associates

Investments in subsidiaries, joint ventures and associates are initially recognized at cost when the Company obtains ownership interests. Cost comprises the purchase price and directly attributable acquisition costs. Where investments are made through contributions of non-monetary assets, the cost of the investment is determined based on the fair value of the assets contributed at the contribution date.

Subsidiaries, joint ventures and associates are identified based on the Company's control, joint control or significant influence over the investees, primarily considering voting rights and other relevant contractual arrangements.

Investments in subsidiaries, joint ventures and associates are accounted for using the cost method. Dividends and profit distributions received from accumulated post-acquisition profits are recognized as finance income, while other distributions are deducted from the carrying amount of the investment.

At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary, in accordance with prevailing regulations.

4. Accounting policies for receivables

Receivables comprise trade receivables, internal receivables and other receivables. Receivables are monitored in detail by counterparties, maturities, original currencies and other relevant factors for management purposes.

At the end of the reporting period, foreign currency-denominated receivables are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts. Receivables are classified as current or non-current based on their remaining terms at the end of the reporting period.

The Company recognizes an allowance for doubtful debts for receivables that are considered impaired or are unlikely to be fully recoverable in accordance with prevailing regulations.

5. Accounting policies and depreciation/amortisation of tangible fixed assets (including perennial plants bearing recurring produce and working animals), intangible fixed assets, finance lease assets and investment property

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are stated at cost. During their useful lives, these assets are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses (if any).

Routine maintenance and repair costs are recognized in the statement of profit or loss as incurred. Expenditures incurred subsequent to initial recognition that result in an increase in the future economic benefits expected to be derived from the assets are capitalized as part of the cost of the related assets.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

The depreciation period is determined based on the estimated useful life of the asset:

- Buildings and structures	03-20 years
- Machine, equipment	05-08 years
- Transportation equipment	05-08 years
- Management equipment and tools	05-08 years
- Office equipment	03-05 years
- Other fixed assets	03 years
- Computer software	05 years
- Other intangible assets	03-05 years

6. Accounting policies for deferred expenses

Deferred expenses comprise expenditures that have been incurred but relate to multiple accounting periods, including prepaid rentals, prepaid insurance, tools and supplies, major repairs and periodic maintenance of fixed assets, goodwill and other expenditures that are allocated to operating expenses over multiple periods in accordance with prevailing regulations.

Deferred expenses are amortized to operating expenses over periods and using methods that are appropriate to the nature of the expenditures and the pattern in which the related economic benefits are expected to be consumed. The Company maintains detailed records of each deferred expense item, including the amount incurred, the amount amortized and the unamortized balance.

Expenditures relating to one financial year or one operating cycle are classified as short-term deferred expenses. Expenditures expected to generate economic benefits over multiple accounting periods are classified as long-term deferred expenses and are amortized to profit or loss over the relevant periods.

7. Accounting policies for trade payables

Trade payables comprise obligations arising from the purchase of goods, services, assets and other transactions of a commercial nature with suppliers. Trade payables are monitored in detail by counterparty, settlement term, original currency and other relevant factors for management purposes.

At the end of the reporting period, trade payables are classified as current or non-current based on their remaining terms. Foreign currency-denominated payables are initially recognized at the actual transaction exchange rates or recorded exchange rates and are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the end of the reporting period.

Trade payables are recognized in accordance with the prudence principle when there is evidence that a payment obligation is likely to arise.

8. Accounting policies for dividends and profit distributions payable

Dividends and profit distributions payable are recognized as liabilities when the distribution of profits has been approved by the appropriate authority in accordance with the Company's Charter and applicable laws and regulations. The liability is measured at the amount payable to shareholders, capital contributors or owners.

The Company monitors the payment terms, settlement status and the financial year from which profits are appropriated for each dividend or profit distribution payable, where such information can be determined. Dividends and profit distributions approved after the end of the reporting period are not recognized as liabilities at the reporting date but are disclosed as events occurring after the reporting period.

9. Accounting policies for accrued expenses

Accrued expenses represent expenses relating to goods and services received or obligations incurred during the reporting period for which adequate supporting documentation for settlement is not available at the reporting date. Such expenses are recognized based on reasonable estimates and in accordance with the matching principle.

Accrued expenses are reviewed and reconciled against actual costs incurred. Any difference between the accrued amounts and the actual costs is recognized as an adjustment to expenses in the period in which the difference arises.

10. Accounting policies for deferred revenue

Deferred revenue comprises amounts received in advance that relate to multiple accounting periods, including rental income received in advance and other advance receipts that do not yet qualify for recognition in profit or loss for the current period.

Deferred revenue is initially recognized at the amount received and is subsequently recognized as revenue over the relevant periods based on the passage of time or the extent to which the related performance obligations have been fulfilled.

Deferred revenue does not include advances received from customers for goods or services not yet provided, nor revenue that has been recognized but not yet collected.

11. Accounting policies for equity

11.1. Accounting policies for contributed capital, share premium, conversion option of convertible bonds, and other components of equity

Contributed capital is recognized at the amount actually contributed and is reflected at the par value of issued shares.

Share premium represents the difference between the issue price and the par value of shares, net of related issuance costs.

The conversion option of convertible bonds is recognized as an equity component, determined at the issuance date based on the difference between the proceeds of the convertible bonds and the fair value of the liability component. Upon maturity or conversion of the bonds, the value of the conversion option is transferred in accordance with prevailing regulations.

Other components of equity include amounts supplemented from retained earnings, assets received as grants, donations or gifts, differences arising from common control transactions, revaluation surplus of assets, and other items recognized directly in equity in accordance with applicable regulations.

11.2. Accounting policies for retained earnings

Retained earnings represent the profit after tax remaining after the allocation to reserves, dividend distribution, profit appropriation, or loss handling as approved by the competent authority and in accordance with applicable laws and regulations.
Retained earnings also include retrospective adjustments arising from changes in accounting policies or correction of material prior-period errors. The recognition and appropriation of retained earnings are based on the Company's financial performance and lawful profit distribution decisions.

12. Accounting policies for revenue recognition and other income

12.1. Revenue from sale of goods and rendering of services

Revenue from sale of goods
The Company only records sales revenue when the following conditions are simultaneously met:
- Has transferred most of the risks and benefits associated with ownership of products and goods to the buyer;
- No longer holds the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined relatively reliably;
- Has or will receive economic benefits from the sales transaction;
- Identify the costs related to the sales transaction.

Revenue from rendering of services
The Company recognizes revenue from rendering of services only when all of the following conditions are satisfied:
- The revenue can be measured reliably. Where the contract allows the customer to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services provided;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

12.2. Finance income

Finance income includes:
- Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;
- Dividends and profit distributions arising after the investment date;
- Gains from disposal or liquidation of financial investments;

- Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;
- Other finance income.

Finance income is recognized in accordance with the following principles:

- For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;
- For foreign currency transactions, income is recognized on a net gain basis;
- Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;
- Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;
- Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;
- Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

13. Accounting policies for cost of goods sold

Cost of goods sold is recognized in line with revenue generated in the period and includes the cost of goods, finished products, services, investment property and other direct costs related to business operations.

The Company applies the principle of prudence in recognizing cost of goods sold. Inventory losses, direct materials costs, direct labour costs and overheads exceeding normal capacity are not included in inventory valuation but are recognized immediately in cost of goods sold in the period.

Inventory shrinkage and losses, net of any compensation received, are recognized in cost of goods sold.

Allowance for decline in value of inventories and provisions for onerous contracts are recognized in cost of goods sold based on the difference between net realizable value and cost of inventories.

Reversals of inventory write-downs and tax amounts included in the cost of purchased inventories but subsequently refunded under regulations are recorded as reductions of cost of goods sold.

14. Accounting policies for finance costs

Finance costs include interest expenses, bond issuance costs, foreign exchange losses, losses on disposal of financial investments, impairment provisions for investments, provisions for decline in value of trading securities, settlement discounts and other costs related to financing activities.

Borrowing costs and bond issuance costs that do not qualify for capitalization are recognized in finance costs and amortized over the term of the related borrowings or bonds.

Interest expense on convertible bonds is determined using the effective interest method and recognized in finance costs in the period incurred.

Dividends on preference shares classified as liabilities are recognized as finance costs in accordance with the substance of the transaction.

15. Accounting policies for selling expenses and general and administrative expenses

Selling expenses comprise costs incurred directly in connection with sales activities and rendering of services, including staff costs, advertising and marketing expenses, commissions, transportation, storage, packaging, warranty costs, and other related expenses.

General and administrative expenses include general overhead costs of the enterprise such as management staff costs, office supplies and materials, depreciation of property, plant and equipment, taxes and fees, provisions for doubtful debts, outsourced services, and other administrative expenses.

Selling expenses and general and administrative expenses are recognized in profit or loss in the period in which they are incurred in accordance with the matching principle between revenue and expenses.

16. Accounting policies for current corporate income tax (including global minimum tax top-up) and deferred corporate income tax

Current corporate income tax

Current corporate income tax expense is determined based on taxable income for the year and the applicable corporate income tax rates in accordance with prevailing tax laws.

Current corporate income tax expense includes additional corporate income tax under global minimum tax regulations.

The additional corporate income tax arising from global minimum tax rules is recognized in accordance with applicable regulations; the Company also recognizes corresponding deferred tax assets where applicable.

17. Accounting policies and other principles

Related parties

Enterprises and individuals are considered related parties if they directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company. This includes parent companies, subsidiaries and associates. Related parties also include associates, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel including directors and officers of the Company, close members of the families of such individuals, as well as entities controlled or significantly influenced by such individuals.

In assessing each related party relationship, attention is given to the substance of the relationship rather than merely its legal form.

V. Supplementary disclosures for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted in use	30/06/2026	01/01/2026
Cash on hand	34,556,931	6,556,931
Demand deposits	54,414,473	659,506,241
	88,971,404	**666,063,172**

2. Financial investments

2.1. Equity investments in other entities

	30/06/2026		01/01/2026	
	Original cost	Provisions	Original cost	Provisions
Investments in subsidiaries				
An Du Netpayment Corporation (1)	190,993,115,965	-	190,993,115,965	-
An Hoa Phat Rent A Car Company Limited (2)	27,000,000,000	-	27,000,000,000	-
An Do Investment Trading Corporation (3)	24,940,000,000	-	24,940,000,000	-
An Do Vinh Phuc Trading Investment Joint Stock Company (4)	14,000,000,000	-	14,000,000,000	-

Investments in associates				
An Dan Hanoi Trade Investment Corporation (5)	21,630,000,000	-	21,630,000,000	-
	278,563,115,965	-	**278,563,115,965**	-

(1) The investment has an interest ratio and a voting right ratio of 55% equivalent to 1,100,000 shares.
(2) The investment has a 90% ownership rate.
(3) The investment has an interest ratio and a voting right ratio of 86%, equivalent to 1,720,000 shares.
(4) The investment has an interest ratio and a voting right ratio of 70%, equivalent to 1,400,000 shares.
(5) The investment has an interest ratio and a voting right ratio of 45.375%, equivalent to 2,722,500 shares.

As there is no specific guidance on determining the fair value of financial investments, the Company determines the fair value of financial investments at the balance sheet date at the carrying amount.

3. Receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Other parties				
An Phat Service Providing Co., Ltd	264,000,000	-	564,000,000	-
Others	37,800,000	-	178,576,931	-
Related parties				
An Hoa Phat Rent A Car Company Limited	132,270,000		385,000,000	-
An Do Investment Trading Corporation	97,200,000		-	-
An Dan Hanoi Trade Investment Corporation	70,200,000	-	54,000,000	-
	601,470,000	-	**1,181,576,931**	-

4. Advances for suppliers

	30/06/2026	01/01/2026
Short-term		
Vietnam Auditing and Valuation Co., Ltd.	64,800,000	-
	64,800,000	-

5. Other receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
5.1. Short-term				
Other parties				
Advances	1,703,314,887	-	642,613,825	-
Other short-term receivables	35,910	-	-	-
	1,703,350,797	-	**642,613,825**	-

6. Tangible fixed assets

Items	Buildings	Total
Original cost		
As at 01/01/2026	227,751,865	227,751,865
As at 30/06/2026	**227,751,865**	**227,751,865**
Accumulated depreciation		
As at 01/01/2026	227,751,865	227,751,865
As at 30/06/2026	**227,751,865**	**227,751,865**
Net carrying amount		
As at 01/01/2026	-	-
As at 30/06/2026	-	-

Cost of fully depreciated tangible fixed assets but still in use:	227,751,865

7. Allocation expenses

	30/06/2026	01/01/2026
7.1. Short-term		
Office Rental Cost	60,000,000	-
	60,000,000	-

8. Payables to suppliers

	30/06/2026	01/01/2026
Short-term		
Gami Land Joint Stock Company	132,000,000	-
	132,000,000	-

9. Taxes and payables to the state budget

	30/06/2026	Already paid	Payables	01/01/2026
Value-added tax	22,808,156	89,477,454	104,584,934	7,700,676
Corporate income tax	89,436,221	164,178,313	89,436,221	164,178,313
Personal income tax	31,080,174	66,521,450	80,147,450	17,454,174
	143,324,551	**83,162,395**	**37,153,783**	**189,333,163**

9.1. Payables

	30/06/2026	01/01/2026
Value added tax	22,808,156	7,700,676
Corporate income tax	89,436,221	164,178,313
Personal income tax	31,080,174	17,454,174
	143,324,551	**189,333,163**

10. Accrued expenses

10.1. Short-term

	30/06/2026	01/01/2026
Other accounts payable	65,000,000	230,000,000
	65,000,000	**230,000,000**

11. Other payables

	30/06/2026	01/01/2026
Short-term		
Other parties		
Trade union funding; Social insurance, health, unemployment	25,146,495	17,786,495
Other short-term payables	14,543,072	14,543,072
	39,689,567	**32,329,567**

12. Owner's equity

	Owner's Equity	Capital surplus	Undistributed after-tax profits	Total
As at 01/01/2025	199,999,990,000	76,628,400,000	12,925,921,534	289,554,311,534
Profit/(loss) in period	-	-	10,755,106,218	10,755,106,218
Dividend Distribution			(19,999,999,000)	(19,999,999,000)
As at 30/06/2025	**199,999,990,000**	**76,628,400,000**	**3,681,028,752**	**280,309,418,752**
As at 01/01/2026	199,999,990,000	76,628,400,000	3,479,109,888	280,107,499,888
Profit/(loss) in period	-	-	357,744,885	357,744,885
As at 30/06/2026	**199,999,990,000**	**76,628,400,000**	**3,836,854,773**	**280,465,244,773**

Earnings distribution	**01/01/2026 to 30/06/2026**	**01/01/2025 to 30/06/2025**
Total profit of the previous period carried forward	3,479,109,888	12,925,921,534
Profit after tax in the period	357,744,885	10,755,106,218
Earnings distribution of the previous year, in which:	-	**19,999,999,000**
Dividend Payment	-	19,999,999,000
Undistributed profit after tax at the end of the period	**3,836,854,773**	**3,681,028,752**

12.1. The details of the owner's equity

	30/06/2026		01/01/2026	
	Rate (%)	Value	Rate (%)	Value
Capital contributed by the parent company				
EVS Securities Joint Stock Company	20.00	39,999,000,000	20.00	39,999,000,000
Ms. Tran Thi Thanh Tu	-	-	14.63	29,250,000,000
Mr. Phung Van Hung	9.90	19,800,000,000	9.90	19,800,000,000
Mr. Hoang Viet Thang	15.26	30,510,000,000	-	-
G-Holding Investment Co., Ltd	6.84	13,680,000,000	6.84	13,680,000,000
Gami Group Joint Stock Company	6.48	12,960,000,000	6.48	12,960,000,000
Other Shareholders	41.53	83,050,990,000	42.16	84,310,990,000
	100.00	**199,999,990,000**	**100.00**	**199,999,990,000**

12.2. Capital transactions with owners and distribution of dividends and profits

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Owner's Equity		
Opening balance	199,999,990,000	199,999,990,000
Increase in the period	-	-
Decrease in the period	-	-
Closing balance	199,999,990,000	199,999,990,000
Dividends, profits shared		
Dividends distributed on last year profit	-	19,999,999,000
Estimated dividends distributed on this period profit	-	-

12.3. Stock

	30/06/2026	01/01/2026
Quantity of registered issuing stocks	**19,999,999**	**19,999,999**
Quantity of Authorized issuing stocks		
Common stocks	19,999,999	19,999,999
Quantity of Outstanding Stocks		
Common stocks	19,999,999	19,999,999
Par value of Stocks	10,000	10,000

13. Items outside the Balance Sheet

13.1. Outsourced Assets

Total minimum future rental amount under irrevocable operating lease of fixed assets in each period:	**30/06/2026**	**01/01/2026**
Under 1 year	429,000,000	924,000,000
	429,000,000	**924,000,000**

13.2. Operating lease assets:

The company leased the property under the office lease contract No. 010822/GML-ETC dated 01/08/2022 and the extension appendix dated 26/12/2025 with Gami Real Estate Joint Stock Company, leasing area of 40m2, lease term of 12 months from 01/01/2026.

	30/06/2026	**01/01/2026**
Total minimum future rental amount under irrevocable operating lease of fixed assets in each period:		
Under 1 year	66,000,000	132,000,000
	66,000,000	**132,000,000**

VI. Supplementary disclosures for items presented in the Statement of Profit or Loss

Unit: VND

1. Total revenues from sale of goods and rendering of services

Revenue from sale of goods	**01/01/2026 to 30/06/2026**	**01/01/2025 to 30/06/2025**
Revenue from rendering of services	1,500,245,455	1,785,000,000
	1,500,245,455	**1,785,000,000**

3. Cost of good sold

	01/01/2026 to 30/06/2026	**01/01/2025 to 30/06/2025**
Cost of construction services	300,000,000	492,212,104
	300,000,000	**492,212,104**

4. Financial incomes

	01/01/2026 to 30/06/2026	**01/01/2025 to 30/06/2025**
Interests of bank deposits	199,516	249,230
Dividends, profits earned	-	9,900,000,000
Interest on the transfer of the investment	-	790,080,000
	199,516	**10,690,329,230**

5. Selling and general administrative expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
5.1. General administrative expenses		
Management staff	558,209,000	575,421,333
Expenses from external services	91,765,567	50,000,000
Other expenses by cash	103,289,298	388,813,020
	-	
	753,263,865	**1,014,234,353**

6. Business and productions cost by items

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Labour cost	858,209,000	875,586,333
Cost of materials	-	192,047,104
Outside purchase services cost	91,765,567	50,000,000
Other expenses by cash	103,289,298	388,813,020
	1,053,263,865	**1,506,446,457**

7. Corporate income tax expenses

7.1. Current corporate income tax expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Accounting profit before tax	447,181,106	10,968,882,773
Tax calculated at the current corporate income tax rate	89,436,221	2,193,776,555
Adjustment:		
Non-taxable income ()	-	(1,980,000,000)
	89,436,221	**213,776,555**

The corporate income tax expense for the financial year has been estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

VII. Other information

Unit: VND

1. Events after the reporting period

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the financial statements.

2. Information on related parties

2.1. List of related parties

Related parties	Relationship
An Du Netpayment Corporation	Subsidiary company
An Hoa Phat Rent A Car Company Limited	Subsidiary company
An Do Investment Trading Corporation	Subsidiary company
An Do Vinh Phuc Trading Investment Joint Stock Company	Subsidiary company
An Dan Hanoi Trade Investment Corporation	Affiliated Company
Ms. Tran Thi Phuong Mai	Chairman of the Board of Directors of Subsidiaries
Key management personnel	

2.2. During the period, the Company entered into the following significant transactions with related parties

Related parties/ Contents	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
An Dan Hanoi Trade Investment Corporation		
Sale of goods, provision of services	340,000,000	300,000,000
An Do Investment Trading Corporation		
Sale of goods, provision of services	475,000,000	420,000,000

2.3. Outstanding balances with related parties up to the reporting date are as follows

Balances with related parties at the balance sheet date are presented in Note V.

2.4. Transactions with other related parties are as follows

Remuneration to members of Board of Management, Board of Directors and Supervisory Board		01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Mrs. Nguyen Thi Thanh Thuy	General Director	300,000,000	323,994,333
Mr. Le Minh Khue	Chairman of the Board of Directors (Dismissed on 19/04/2025)	-	18,000,000
Mr. Le Quoc Khanh	Chairman of the Board of Directors (Appointed on 19/04/2025)	30,000,000	12,000,000
Mr. Nguyen Tran Minh Quan	Member of the Board of Directors	18,000,000	18,000,000
Mrs. Dao Thi Nhu Thuy	Member of the Board of Directors (Dismissed on 18/04/2026)	10,800,000	18,000,000
Mrs. Vo Ha Truc Quynh	Member of the Board of Directors (Appointed on 18/04/2026)	7,200,000	-
Mrs. Le Thi Huong Giang	Head of the Supervisory Board	18,000,000	18,000,000
Mrs. Ninh Thi Lieu	Member of the Supervisory Board (Dismissed on 19/04/2025)	-	7,200,000
Mrs. Dinh Thi Duyen	Member of the Supervisory Board (Appointed on 19/04/2025)	12,000,000	4,800,000
Mrs. Trinh Le Thuy	Member of the Supervisory Board	12,000,000	12,000,000

3. Segment statements

The Company does not prepare segment statements because of not satisfying 1 in 3 conditions about preparing segment statements upon business field or geographical area required in Circular No. 20/2006/TT-BTC dated on 26 March 2006 of Ministry of Finance guiding performance of accounting standards promulgated under Decision No. 12/2005/QD-BTC dated on 15 February 2005 of Ministry of Finance.

4. Comparative information

The comparative data on the Separate Balance Sheet is the data on the Separate Financial Position Statement for the fiscal year ended 31/12/2025 audited by AASC Auditing Firm Co., Ltd which has been audited.
The comparative data on the Separate Business Income Statement and the Separate Cash Flow Statement are the data on the Separate Financial Statements for the first 6 months of 2025 which have been reviewed by AASC Auditing Firm Co., Ltd.

5. Other information

Information about continuous operation:

There are no events that raise serious doubts about its ability to continue operating and the Company does not intend nor be forced to cease operations, or to significantly reduce the scale of its operations.

Hanoi, Vietnam, August 26, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Huong	Nguyen Thi Huong	Nguyen Thi Thanh Thuy