TỔNG CÔNG TY SẢN XUẤT - XUẤT NHẬP KHẨU BÌNH DƯƠNG - CÔNG TY CỔ PHẦN

INTERIM SEPARATE FINANCIAL STATEMENT

BINH DUONG PRODUCING AND TRADING CORPORATION

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

(reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Binh Duong Producing and Trading Corporation ("the Corporation") presents its report and the Corporation's Interim Separate Financial Statements for for the period from 01 January 2026 to 30 June 2026.

THE CORPORATION

The predecessor of Binh Duong Producing and Trading Corporation - Company Limited was the Binh Duong Producing and Trading Company, operating activities under Business Registration Certificate No. 103728 dated 26 November 1992 issued by Binh Duong province Department of Investment and Planning, 15th re-registered on 28 November 2006. The Corporation operates under the parent-subsidiary model according to the Decision No. 134/2006/QD-UBND issued on 22 May 2006, by the Chairman of the Binh Duong Provincial People's Committee.

Binh Duong Producing and Trading Company was transformed into the Binh Duong Producing and Trading Corporation - Company Limited under Decision No. 1805/QD-UBND issued on 24 June 2010, by the Binh Duong Provincial People's Committee. The Corporation officially began operations as a One Member Limited Liability Company under the Enterprise Registration Certificate No. 3700148166 issued on 15 November 2010, 3rd re-registered on 18 October 2017 issued by the Binh Duong province Department of Planning and Investment.

The Corporation officially operates under the joint-stock company model under the Enterprise Registration Certificate No. 3700148166 issued on 01 November 2018, by the Binh Duong province Department of Planning and Investment (currently the Department of Finance of Ho Chi Minh City), 11th re-registered on 22 July 2026.

The Corporation's head office is located at: No. 77 Binh Duong Boulevard, Lai Thieu Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mr. Nguyen An Dinh	Chairman	
Mr. Tran Chien Cong	Member	Appointed on 29/06/2026
Mr. Tran Hong Khoi	Member	
Mr. Tran Viet Anh	Member	
Mr. Nguyen Van Thien	Member	Resigned on 29/06/2026
Mr. Mai Huu Tin	Member	
Mr. Le Trong Nghia	Member	
Mr. Nguyen Van Hien Phuc	Independent member of the BOD	

Board of Management:

Mr. Le Trong Nghia	General Director
Mr. Huynh Huu Hung	Deputy General Director

Board of Supervision:

Mrs. Tran Anh Ngoc	Head of the Board of Supervision	Appointed on 29/06/2026
Mr. Nguyen Ngoc Truong Long	Head of the Board of Supervision	Resigned on 29/06/2026
Mr. Le Van Minh	Member	
Mr. Cao Hoang De	Member	
Mrs. Tran Thi Tuyet Nga	Member	

LEGAL REPRESENTATIVE

The legal representative of the Corporation during the period and until the preparation of these Interim Separate Financial Statements are Mr. Nguyen An Dinh - Chairman of the Board of Directors and Mr. Le Trong Nghia - General Director.

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken the review of the Interim Separate Financial Statements for the Corporation.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We, the Board of Management are responsible for the Interim Separate Financial Statements which give a true and fair view of the financial position of the Corporation, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and the Board of Directors to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare and present the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

We are responsible for ensuring that accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at any time and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the 06-months period then ended of the Corporation in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Separate Financial Statements.

Other commitments

We confirm that our Corporation has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

Approved, 28 August 2026

On behalf of the Board of Management

General Director

M.S.D.N: 3700148166-C.T.C.P
TỔNG CÔNG TY SẢN XUẤT-XUẤT NHẬP KHẨU BÌNH DƯƠNG CÔNG TY CỔ PHẦN
TP.THUẬN AN-T.BÌNH DƯƠNG

Le Trong Nghia

No. 280826.005/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, Board of Directors and Board of Management**
Binh Duong Producing and Trading Corporation

We have reviewed the accompanying Interim Separate Financial Statements of Binh Duong Producing and Trading Corporation prepared on 28 August 2026, from page 07 to page 54, including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of of Cash Flows for the 06-month period then ended and Notes to the Interim Separate Financial Statements.

Board of Management's Responsibility

The Board of Management of the Corporation is responsible for the preparation and presentation of Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements and for such internal control as the Board of Management determines necessary to enable the preparation and presentation of Interim Separate 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 these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less 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.

Basis for qualified conclusion

- According to the contents as in Notes No. 35a and 35c of Notes to the Interim Separate Financial Statements, regarding the land transfer and the cancellation of the land transfer contract with the Development Company Limited and U&I Realty Corporation, the above transactions were carried out based on the policy approved by the Binh Duong Province Party Committee and in accordance with the agreement between the parties involved. The profits from the transfer transactions, which were incurred before the equitization stage, were adjusted by the Corporation by reducing the liabilities balance for profits payable to the State Budget as in Note No. 20. As at the preparation date of these Interim Separate Financial Statements, the balances of the mentioned items have not been reconciled or confirmed, and the Corporation has not yet obtained approval for the equitization settlement from the competent authorities. Through the review procedures performed, we are unable to assess the impact of the above issues on the attached Interim Separate Financial Statements.
- Based on the disclosures in Note No. 35b of Notes to the Interim Separate Financial Statements, relating to the transfer of land to An Binh Joint Stock Company, as at 01/01/2026 and 30/06/2026, the Corporation has presented a receivable of VND 60 billion arising from the contract for compensation of land-related expenses and land transfer, which arose prior to the Corporation's conversion into a joint stock company. On 14/11/2019, the People's Committee of Binh Duong Province issued Decision No. 3379/QD-UBND on the revocation of the decision granting An Binh Joint Stock Company the lease of land with a one-off land rental payment for the entire lease term, located in Phu Loi ward, Thu Dau Mot city, Binh Duong province. The relevant parties have not yet reached an agreement on the resolution of matters relating to the aforementioned contract. Based on the information and supporting documents obtained, we have carried out all necessary review procedures, but we are unable to assess the collectability of this receivable and the impact of this issue on the attached Interim Separate Financial Statements.

- We were unable to assess the appropriateness of the investment transaction into Tan Thanh Investment & Development Joint Stock Company ("Tan Thanh"), the calculation of interest on the advanced capital related to it, and the collectability of this receivable. Detailed information is provided as in Note No. 34b of Notes to the Interim Separate Financial Statements. As at 30/06/2026, this receivable is overdue; however, the Corporation has not yet considered making allowance for this receivable.

  Also in relation to Tan Thanh Investment & Development Joint Stock Company, Note 04a presents overdue lending receivables and the corresponding accrued interest balances, which amounted to VND 84.35 billion and VND 57.03 billion, respectively, as at 30 June 2026. The corresponding allowance for doubtful debts amounted to VND 64.10 billion. Since 01/01/2023, the Corporation has not recognised interest income or late payment interest arising in respect of the outstanding principal amounts of lending granted to Tan Thanh (detailed as in Note No. 08). As at 30 June 2026, the balance of accrued late payment interest and lending interest arising from overdue lending receivables that had not been recognised as revenue amounted to VND 47.84 billion as at 30/06/2026 (VND 43.88 billion as at 01/01/2026). The interest accrued during the current period that had not been recognised as revenue amounted to VND 3.97 billion (detailed as in Note No. 08).

  Based on the review procedures performed, we were unable to assess the amount of overdue lending interest and late payment interest that should be additionally recognised, the recoverability of the aforementioned receivables, the amount of allowance for doubtful debts that should be recognised, and the effects of these matters on the accompanying Interim Separate Financial Statements.

- According to the disclosures in Notes No. 07 and No. 34c to the Interim Separate Financial Statements, the Corporation is required to pay additional land use fees arising from the application of an incorrect land price and the corresponding late payment penalties, pursuant to the Judgment of the High People's Court in Hanoi, the notices issued by the Binh Duong Tax Department and the Hanoi Civil Judgment Enforcement Department, with a total amount of VND 1,060.22 billion. The total amount paid and offset by the Corporation was VND 1,060.22 billion, of which VND 806.17 billion was paid in cash and VND 254 billion was offset by the judgment enforcement authority. The offset amount comprises:

  + VND 128.36 billion paid by the relevant individuals through the Corporation to remedy the consequences;
  + VND 125.69 billion provisionally paid by the Corporation in 2019, including the receivable from Tan Phu Investment - Construction Company Limited, in respect of which we expressed a qualified conclusion in prior periods (detailed as in Note No. 07 and No. 34a for further details).

  The total amount actually paid and offset by the Corporation as mentioned above is recognised under "Other receivables" (Note No. 07), comprising a receivable from Tan Phu Investment - Construction Company Limited of VND 87.99 billion and receivables for provisional payments pending resolution in connection with the finalisation of the equitization process of VND 972.24 billion. Allowance has also been made, with the accumulated balance as at 30/06/2026 amounting to VND 247.39 billion, of which VND 35.34 billion was recognised as general and administrative expenses during the current period (Note No. 07 and No. 27), pursuant to Resolution No. 72/NQ-DHDCD dated 30/06/2023 of the Annual General Meeting of Shareholders in 2023. At the same time, the amount of VND 128.36 billion paid by the relevant individuals through the Corporation to remedy the consequences was recognised as a payable under "Other payables" (Note No. 20). Based on the review procedures performed, we were unable to assess the appropriateness and accuracy of, and the recoverability of, the "Other receivables - Receivables for provisional payments pending resolution in connection with the finalisation of the equitisation process" and the corresponding provision balance, the receivable from Tan Phu Investment - Construction Company Limited, as well as the recognition of the payable to the individuals concerned in connection with the judgment. We were also unable to determine whether any additional liabilities for land use fees and late payment penalties, if any, should be recognised in relation to the additional land use fees payable for other land lots, as concluded by State Audit Office Region IV in 2017, and the effects of these matters on the accompanying Interim Separate Financial Statements.

Qualified conclusion

Based on our review, with the exception of the matter described in the "Basis for Qualified Conclusion" paragraph, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of Binh Duong Producing and Trading Corporationn as at 30 June 2026, and of its financial performance and its cash flows for the 06-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements.

Emphasis of matter

We would like to draw the readers' attention to the following matters:

- The Corporation is presenting investment property held for capital appreciation purposes, comprising land use rights with a total carrying value of VND 78 billion, located in Dong Tu quarter, Lai Thieu ward, Ho Chi Minh City, with a total area of 10,547 m^2, as disclosed in Note No. 14 to the Interim Separate Financial Statements. This investment property was acquired prior to the period when the Corporation was officially converted into a joint stock company, and the procedures for transferring the ownership/title of the property to the Corporation's name have not yet been completed.
- The land plots located in Vinh Phu commune, Binh Duong province (currently Binh Hoa ward, Ho Chi Minh city), which were acquired by the Corporation prior to its official conversion into a joint stock company, were handed over by the Corporation to the Binh Duong Province Land Fund Development Center on 14/11/2023 pursuant to Decision No. 2569/QD-UBND dated 02/10/2023 issued by the People's Committee of Binh Duong province. The investment costs of these land plots are currently recorded under the line item "Construction in progress" - Land use rights in Vinh Phu commune, Binh Duong province (detailed in Note No. 10 - item (2) of Notes to the Interim Separate Financial Statements). The treatment of these costs is currently under consideration and pending approval by the People's Committee of Binh Duong Province (currently the People's Committee of Ho Chi Minh City).
- As at the date of issuance of this report, the competent authority, namely the People's Committee of Binh Duong Province (currently the People's Committee of Ho Chi Minh City), has not yet approved the finalization of the equitization process. Accordingly, certain balances and disclosures in the Corporation's interim separate financial statements may be subject to adjustment following the approval of the equitization finalization as at 31/10/2018, details as in Note No. 36.

Our conclusion is not modified in respect of this matter.

AASC Auditing Firm Company Limited

M.S.D.N: 0100111105 - C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Ngo Minh Quy
Deputy General Director
Certificate of registration to audit practice: No. 2434-2023-002-1
Ho Chi Minh City, 28 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 (Restatement) VND
100	**A. CURRENT ASSETS**		**609,446,795,723**	**643,841,780,728**
110	**I. Cash and cash equivalents**	**03**	**31,725,723,866**	**33,265,001,358**
111	1. Cash		11,673,669,071	3,193,426,016
112	2. Cash equivalents		20,052,054,795	30,071,575,342
120	**II. Short-term financial investments**	**04**	**97,396,712,679**	**102,417,726,378**
123	1. Short-term held-to-maturity investments		161,499,414,019	174,520,427,718
124	2. Allowance for short-term impairment of held-to-maturity investments		(64,102,701,340)	(72,102,701,340)
130	**III. Short-term receivables**		**323,790,081,672**	**350,222,805,843**
131	1. Short-term trade receivables	05	2,258,793,650	2,273,793,650
132	2. Short-term prepayments to suppliers	06	13,132,492,895	10,121,764,142
135	3. Other short-term receivables	07	320,690,288,777	350,133,741,701
136	4. Allowance for short-term doubtful debts		(12,291,493,650)	(12,306,493,650)
140	**IV. Inventories**	**09**	**122,916,468,837**	**124,249,900,502**
141	1. Inventories		160,715,695,135	162,049,126,800
142	2. Allowance for decline of inventories		(37,799,226,298)	(37,799,226,298)
160	**V. Other short-term assets**		**33,617,808,669**	**33,686,346,647**
161	1. Short-term deferred expenses	11	57,099,998	116,147,032
162	2. Deductible VAT		15,563,086,379	15,572,577,323
163	3. Taxes and other receivables from the State budget	17	17,997,622,292	17,997,622,292
200	**B. NON-CURRENT ASSETS**		**3,674,769,615,755**	**3,736,704,989,302**
210	**I. Long-term receivables**		**784,863,553,518**	**820,204,378,566**
211	1. Long-term trade receivables	05	60,000,000,000	60,000,000,000
215	2. Other long-term receivables	07	972,249,328,857	972,249,328,857
216	3. Allowance for long-term doubtful debts		(247,385,775,339)	(212,044,950,291)
220	**II. Fixed assets**		**2,113,076,554**	**2,402,480,957**
221	1. Tangible fixed assets	12	2,066,112,410	2,335,496,499
222	- *Historical cost*		*9,132,799,235*	*9,032,081,087*
223	- *Accumulated depreciation*		*(7,066,686,825)*	*(6,696,584,588)*
227	2. Intangible fixed assets	13	46,964,144	66,984,458
228	- *Historical cost*		*456,475,237*	*456,475,237*
229	- *Accumulated amortization*		*(409,511,093)*	*(389,490,779)*
240	**III. Investment properties**	**14**	**78,000,000,000**	**78,000,000,000**
241	- Historical cost		78,000,000,000	78,000,000,000
242	- Accumulated depreciation		-	-
250	**IV. Long-term assets in progress**		**126,692,510,392**	**127,069,407,313**
252	1. Construction in progress	10	126,692,510,392	127,069,407,313
260	**V. Long-term financial investments**	**04**	**2,636,401,293,479**	**2,652,314,578,773**
261	1. Investment in subsidiaries		2,103,990,325,316	1,983,268,790,753
262	2. Investments in joint ventures and associates		1,032,614,892,703	1,153,336,427,266
263	3. Equity investments in other entities		505,000,000	505,000,000
264	4. Allowance for long-term impairment of other investments		(510,604,974,192)	(494,691,688,898)
265	5. Long-term held-to-maturity investments		9,896,049,652	9,896,049,652
270	**VI. Other long-term assets**		**46,699,181,812**	**56,714,143,693**
271	1. Long-term deferred expenses	11	46,699,181,812	56,714,143,693
280	**TOTAL ASSETS**		**4,284,216,411,478**	**4,380,546,770,030**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continued)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 (Restatement) VND
300	**C. LIABILITIES**		**994,477,477,964**	**1,159,111,567,836**
310	**I. Current liabilities**		**937,810,811,297**	**1,102,444,901,169**
311	1. Short-term trade payables	15	2,024,588,819	1,097,195,954
313	2. Dividend and profit payables	19	34,393,500	34,393,500
314	3. Short-term taxes and other payables to State budget	17	221,603,465	369,167,795
315	4. Payables to employees		694,205,977	3,924,380,953
316	5. Short-term accrued expenses	18	126,272,958,852	126,293,747,422
319	6. Short-term deferred revenue		-	66,700,000
320	7. Other short-term payables	20	717,590,120,068	745,195,068,843
321	8. Short-term borrowings and finance lease liabilities	16	78,000,000,000	214,000,000,000
323	9. Bonus and welfare funds		12,972,940,616	11,464,246,702
330	**II. Non-current liabilities**		**56,666,666,667**	**56,666,666,667**
338	1. Other long-term payables	20	56,666,666,667	56,666,666,667
400	**D. OWNER'S EQUITY**	**21**	**3,289,738,933,514**	**3,221,435,202,194**
411	1. Contributed capital		3,000,000,000,000	3,000,000,000,000
411a	*Ordinary shares with voting rights*		*3,000,000,000,000*	*3,000,000,000,000*
418	2. Development and investment funds		37,139,876,617	34,318,182,703
420	3. Retained earnings		252,599,056,897	187,117,019,491
420a	*RE accumulated to previous year*		*179,120,671,663*	*130,683,141,211*
420b	*RE of the current period*		*73,478,385,234*	*56,433,878,280*
440	**TOTAL CAPITAL**		**4,284,216,411,478**	**4,380,546,770,030**

Approved, 28 August 2026

Preparer	Chief Accountant	General Director
Nguyen Hong Quyen	Nguyen Thi Kim Phuong	Le Trong Nghia

INTERIM SEPARATE STATEMENT OF INCOME

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

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	23	**1,806,397,143**	**387,500,000**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**1,806,397,143**	**387,500,000**
11	**4. Cost of goods sold and provision of services**	24	**1,333,431,665**	-
20	**5. Gross profit from sales of goods and provision of services**		**472,965,478**	**387,500,000**
21	6. Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	25	152,393,807,534	62,706,930,952
23	8. Financial expenses	26	19,579,786,940	2,175,526,317
24	*In which: Interest expense*		*3,666,356,163*	*6,163,917,808*
25	9. Selling expenses		-	-
26	10. General and administrative expenses	27	59,813,344,386	76,312,194,399
30	**11. Net profit from operating activities**		**73,473,641,686**	**(15,393,289,764)**
31	12. Other income	28	8,779,131	12,000,000
32	13. Other expenses	29	4,035,583	5,252,725
40	**14. Other profit**		**4,743,548**	**6,747,275**
50	**15. Total net profit before tax**		**73,478,385,234**	**(15,386,542,489)**
51	16. Current corporate income tax expense	30	-	-
60	**17. Profit after corporate income tax**		**73,478,385,234**	**(15,386,542,489)**

Approved, 28 August 2026

Preparer	Chief Accountant	General Director
Nguyen Hong Quyen	Nguyen Thi Kim Phuong	Le Trong Nghia

M.S.D.N: 3700148166-C.T.C.P
TỔNG CÔNG TY SẢN XUẤT-XUẤT NHẬP KHẨU BÌNH DƯƠNG CÔNG TY CỔ PHẦN
TP. THUẬN AN - T. BÌNH DƯƠNG

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Under indirect method)

Code		ITEMS	Note	This period VND	Previous period (Restatement) VND
	I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
01	***1.***	***Profit before tax***		***73,478,385,234***	***(15,386,542,489)***
	2.	***Adjustments for***			
02	-	Depreciation and amortization of fixed assets		390,122,551	433,735,736
03	-	Allowances and provisions		43,239,110,342	36,690,760,171
04	-	Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(302,608,778)	2,371,120,049
05	-	Gains / losses from investment financial activities		(152,090,012,715)	(62,706,053,113)
06	-	Interest expense		3,666,356,163	6,163,917,808
08	***3.***	***Operating profit before changes in working capital***		***(31,618,647,203)***	***(32,433,061,838)***
09	-	Increase/ decrease in receivables		(3,222,784,885)	1,242,975,643
10	-	Increase/ decrease in inventories		1,333,431,665	77,751,696
11	-	Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		227,916,989	(951,720,956)
12	-	Increase or decrease in deferred expenses		10,074,008,915	11,249,963,044
14	-	Interest paid		(33,691,589,047)	-
17	-	Other payments on operating activities		(3,665,960,000)	(5,293,731,815)
20		***Net cash flow from operating activities***		***(60,563,623,566)***	***(26,107,824,226)***
	II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
21	1.	Purchase or construction of fixed assets and other long-term assets		(5,895,656,091)	(1,400,261,667)
22	2.	Proceeds from disposals of fixed assets and other long-term assets		6,128,094,864	-
23	3.	Loans and purchase of debt instruments from other entities		(20,000,000,000)	(5,000,000,000)
24	4.	Collection of loans and resale of debt instrument of other entities		33,000,000,000	-
27	5.	Interest and dividend received		181,791,026,414	62,636,546,264
30		***Net cash flow from investing activities***		***195,023,465,187***	***56,236,284,597***

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period (Restatement) VND
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
34	1. Repayment of principal		(136,000,000,000)	-
40	***Net cash flow from financing activities***		***(136,000,000,000)***	-
50	**Net cash flows in the period**		**(1,540,158,379)**	**30,128,460,371**
60	**Cash and cash equivalents at the beginning of the period**		**33,265,001,358**	**49,064,035,690**
61	Impact of foreign exchange fluctuation		880,887	12,861,857
70	**Cash and cash equivalents at the end of the period**	**03**	**31,725,723,866**	**79,205,357,918**

Approved, 28 August 2026

Preparer	Chief Accountant	General Director
Nguyen Hong Quyen	Nguyen Thi Kim Phuong	Le Trong Nghia

M.S.D.N: 3700148166-C.T.C.P
TỔNG CÔNG TY SẢN XUẤT-XUẤT NHẬP KHẨU BÌNH DƯƠNG CÔNG TY CỔ PHẦN
TP. THUẬN AN-T. BÌNH DƯƠNG

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION

Forms of ownership

The predecessor of Binh Duong Producing and Trading Corporation - Company Limited was the Binh Duong Producing and Trading Company, operating activities under Business Registration Certificate No. 103728 dated 26 November 1992 issued by Binh Duong province Department of Investment and Planning, 15th re-registered on 28 November 2006. The Corporation operates under the parent-subsidiary model according to the Decision No. 134/2006/QD-UBND issued on 22 May 2006, by the Chairman of the Binh Duong Provincial People's Committee.

Binh Duong Producing and Trading Company was transformed into the Binh Duong Producing and Trading Corporation - Company Limited under Decision No. 1805/QD-UBND issued on 24 June 2010, by the Binh Duong Provincial People's Committee. The Corporation officially began operations as a One Member Limited Liability Company under the Enterprise Registration Certificate No. 3700148166 issued on 15 November 2010, 3rd re-registered on 18 October 2017 issued by the Binh Duong province Department of Planning and Investment.

The Corporation officially operates under the joint-stock company model under the Enterprise Registration Certificate No. 3700148166 issued on 01 November 2018, by the Binh Duong province Department of Planning and Investment (currently the Department of Finance of Ho Chi Minh City), 11th re-registered on 22 July 2026.

The Corporation's head office is located at: No. 77 Binh Duong Boulevard, Lai Thieu Ward, Ho Chi Minh City.

The Corporation's charter capital is VND 3,000,000,000,000 equivalent to 300,000,000 shares. The par value of VND 10,000 per share.

The number of employees of the Corporation as at 30 June 2026 : 55 employees (as at 01 January 2026: 53 employees).

Business field

Commercial operations, golf course services and industrial park infrastructure.

Business activities

Main business activities of the Corporation are:

- Financial investments;
- Real estate business, property development;
- Land leasing, warehouse leasing.

The Corporation's operation in the period that affects the Interim Separate Financial Statements

Profit after tax in the current Interim Separate Statement of Income increased by VND 88.86 billion, equivalent to an increase of 577.55% compared to the same period of the previous year. The main reasons for this fluctuation are as follows:

- Financial income increased by VND 89.69 billion, equivalent to an increase of 143.03%, mainly due to an increase in dividends and profits distributed from long-term financial investments. Financial expenses increased by VND 17.4 billion, equivalent to an 8-times increase compared to the same period of the previous year, mainly due to the reversal of allownace for long-term financial investments in the previous period.
- General and administrative expenses decreased by VND 16.5 billion, equivalent to a decrease of 21.62%, mainly due to a decrease in the allowance for doubtful debts recognized during the current period.

Information of Subsidiaries, Associates and Joint ventures of the Corporation is provided in Note No. 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Corporation maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

The Corporation applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The Corporation has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note No. 39 of the Interim Separate Financial Statements.

2.4 . Basis for preparation of the Interim Separate Financial Statements

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

The Users of this Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Corporation and its subsidiaries for the period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Corporation.

2.5 . Accounting estimates

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

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

- Allowance for doubtful debts;
- Allowance for decline of inventories;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets, investment properties;
- Classification and allowance of financial investments;
- Estimate accrued expenses;
- Estimated corporate income tax.

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

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Corporation include cash, cash equivalents, trade receivables and other receivables, lendings. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

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

Subsequent measurement after initial recognition

Financial assets and financial liabilites are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Corporation regularly conducts transactions)

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Interim Separate Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Corporation regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Corporation opens its accounts;

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

2.8 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

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

2.9 . Financial investments

Investments held to maturity comprise term deposits, loans held to maturity to earn profits periodically.

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

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

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in subsidiaries, associates: allowance for impairment of investments shall be made when the investee incurs losses based on the Financial Statements of subsidiaries, associates at the allowance date.
- Long-term investments (other than trading securities) without significant influence on the investee: allowance shall be made based on the Financial Statements at the allowance date of the investee.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

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

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Separate Financial Statements.

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

The cost of inventory is calculated using weighted average method.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.12 . Fixed assets

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

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initital standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Separate Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful life as follows:

- Buildings, structures	06 - 25	years
- Machinery, equipment	06 - 12	years
- Transportation equipment	05 - 10	years
- Office equipment and furniture	03 - 08	years
- Other fixed assets	02	years
- Management software	03	years

2.13 . Investment properties

Investment properties are initially recognised at historical cost. Investment properties held for capital appreciation prior to 01 January 2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01 January 2015 are not depreciated.

2.14 . Construction in progress

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

2.15 . Operating lease

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

2.16 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

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

Types of deferred expenses include:

- Tools and supplies include assets which are possessed by the Corporation in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis over their useful life;
- Goodwill arising from the equitization of state-owned enterprise is allocated gradually within no more than 10 years;
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis over their useful life.

2.17 . Payables

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

2.18 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Corporation has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the Corporation according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.19 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings in foreign currency, they shall be recorded in detail in terms of types of currency.

2.20 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 “Borrowing costs”.

2.21 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expense, etc. which are recorded as operating expenses of the reporting period.

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

2.22 . Deferred revenue

Deferred revenue include prepayments from customers for one or many accounting periods relating to asset leasing. Deferred revenue are transferred to revenue from provision of services with the amount corresponding to each accounting period.

2.23 . Owner's equity

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

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

2.24 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales of goods

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

Revenue from provision of services

- The percentage of completion of the transaction at the Interim Separate Statement of Financial Position date can be measured reliably.

Financial income

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

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

Dividend income shall be recognised when the Corporation's right to receive dividend is established.

2.25 . Cost of goods sold and provision of services

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

2.26 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Allowance for losses from investment in other entities, exchange loss, etc.

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

2.27 . General and administration expenses

General and administrative expenses comprise actual costs incurred for the general administration of the Corporation.

2.28 . Corporate income tax

a) Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

For the accounting period from 01/01/2026 to 30/06/2026, the Corporation applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.29 . Related parties

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

- Organizations, directly or indirectly through one or more intermediaries, having control over the Corporation or being under the control of the Corporation, or being under common control with the Corporation, including the Corporation's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Corporation that have a significant influence on the Corporation, key management personnel of the Corporation, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

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

2.30 . Segment information

Due to main business activity of the Corporation is financial investment, which takes place within the territory of Vietnam, the Corporation does not prepare segment reports by business segment and geographical segment.

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026 (Restatement)
	VND	VND
Cash on hand	5,188,864,976	422,682,909
Demand deposits	6,484,804,095	2,770,743,107
Cash equivalents	20,052,054,795	30,071,575,342
	31,725,723,866	**33,265,001,358**

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Currency	Value
		VND
Demand deposits		
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Duong Branch	VND	4,821,874,296
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch	VND	1,035,220,296
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Duong Branch	USD	552,164,767
- Others	VND/USD	75,544,736
		6,484,804,095

Cash equivalents

As at 30 June 2026, cash equivalents are term deposits with term of 01 month at Vietnam Joint Stock Commercial Bank for Industry and Trade - Ho Chi Minh City Branch, with an interest rate of 4.75% per annum. The principal balance of the deposits as at the end of the period was VND 20,000,000,000, and accrued interest income as at the end of the period: VND 52,054,795.

4 . FINANCIAL INVESTMENTS

a) Short-term held-to-maturity investments

	30/06/2026			01/01/2026 (Restatement)		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
a.1) Short-term						
Term deposits	***20,122,739,726***	***20,122,739,726***	-	***25,143,753,425***	***25,143,753,425***	-
- Joint Stock Commercial Bank for Investment and Development of Viet Nam - Binh Duong Branch	20,122,739,726	20,122,739,726	-	20,084,219,178	20,084,219,178	-
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Binh Duong Branch	-	-	-	5,059,534,247	5,059,534,247	-
Lending to related parties	***141,376,674,293***	***77,273,972,953***	***(64,102,701,340)***	***149,376,674,293***	***77,273,972,953***	***(72,102,701,340)***
Tan Thanh Investment & Development JSC	141,376,674,293	77,273,972,953	(64,102,701,340)	149,376,674,293	77,273,972,953	(72,102,701,340)
+ Lending principal	*84,347,102,061*	*77,273,972,953*	*(7,073,129,108)*	*92,347,102,061*	*77,273,972,953*	*(15,073,129,108)*
+ Lending interest	*57,029,572,232*	-	*(57,029,572,232)*	*57,029,572,232*	-	*(57,029,572,232)*
	161,499,414,019	**97,396,712,679**	**(64,102,701,340)**	**174,520,427,718**	**102,417,726,378**	**(72,102,701,340)**
a.2) Long-term						
Lending - D&M Travel Co., Ltd	9,896,049,652	9,896,049,652	-	9,896,049,652	9,896,049,652	-
	9,896,049,652	**9,896,049,652**	**-**	**9,896,049,652**	**9,896,049,652**	**-**

4 . FINANCIAL INVESTMENTS

a.3) Detailed information on the held-to-maturity investments as at 30 June 2026 is as follows:

Term deposits

As at 30 June 2026, the Corporation's short-term held-to-maturity investments comprise six-month term deposits placed with the Joint Stock Commercial Bank for Investment and Development of Vietnam - Binh Duong Branch with interest at a rate of 8.0% per annum. The principal balance of the deposits at the end of the period was VND 20,000,000,000, and accrued interest on the deposits as at the end of the period: VND 122,739,726.

Lendings receivables

Detailed information on the short-term loan to Tan Thanh Investment & Development Joint Stock Company is as follows:

Borrowing contract dated 08/01/2016 and the contract appendix dated 31/12/2019; Borrowing contract No. 2017/HDVV dated 30/11/2017, the contract appendix dated 31/12/2019, and Official Letter No. 161/CV-TCTY dated 04/09/2025, with the following terms and conditions:

- Currency: VND;
- Purpose of borrowing: Working capital financing;
- Interest Rate: 9% per annum;
- Term: 36 months from 01/01/2020;
- Guarantee: Unsecured;
- The outstanding principal balance as at 30/06/2026 was VND 84,347,102,061; the accrued interest receivable from lendings as at 30/06/2026 was VND 57,029,572,232.

Detailed information on the long-term lendings to D&M Tourism Company Limited is as follows:

The receivable from D&M Tourism Co., Ltd. for the lending to implement the initial procedures for the resort project in Mui Ne, Binh Thuan Province (now Mui Ne ward, Lam Dong province), with D&M Tourism Co., Ltd. as the project owner, at an interest rate of 0%/year, and unsecured. According to the Transfer Minutes No. 02/BBBG-TCTY dated 29 June 2021, regarding the transfer of the capital ownership rights in D&M Tourism Co., Ltd. from the Corporation to Binh Duong Project Investment and Management Co., Ltd. ("IMPCo"), IMPCo is responsible for repaying the lending to the Corporation within 06 months from the date of approval by the Provincial Party Committee of Binh Duong (now Ho Chi Minh City Party Committee). As at the date of this report, the Provincial Party Committee of Binh Duong (now Ho Chi Minh City Party Committee) has not yet issued the approval for the mentioned content.

4 . FINANCIAL INVESTMENTS

b) Equity investments in other entities

	Stock code	30/06/2026			01/01/2026		
		Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Investments in subsidiaries		**2,103,990,325,316**	**2,343,076,313,889**	**(101,617,778,864)**	**1,983,268,790,753**	**1,883,809,412,768**	**(99,459,377,985)**
- KP Apparell Manufacturing Co., Ltd		62,138,569,749	62,138,569,749	-	62,138,569,749	62,138,569,749	-
- Vinh Phu Paper Co., Ltd (1)		84,522,691,475	84,522,691,475	-	84,522,691,475	71,825,045,095	(12,697,646,380)
- Thuan An General Trading JSC		17,597,456,293	17,597,456,293	-	17,597,456,293	17,597,456,293	-
- Protrade International Co., Ltd		511,397,354,195	511,397,354,195	-	511,397,354,195	511,397,354,195	-
- Palm - Song Be Golf Co., Ltd		915,047,144,712	915,047,144,712	-	915,047,144,712	915,047,144,712	-
- Dau Tieng Viet Lao Rubber JSC		392,565,574,329	290,947,795,465	(101,617,778,864)	392,565,574,329	305,803,842,724	(86,761,731,605)
- Protrade Garment JSC (2)	BDG	120,721,534,563	461,425,302,000	-	-	-	-
Investments in associates		**1,032,614,892,703**	**623,627,697,375**	**(408,987,195,328)**	**1,153,336,427,266**	**1,139,034,704,990**	**(395,232,310,913)**
- Phu My Development JSC		238,562,498,304	6,273,671,812	(232,288,826,492)	238,562,498,304	15,529,388,560	(223,033,109,744)
- FrieslandCampina Vietnam Co., Ltd		298,799,188,283	290,994,302,996	(7,804,885,287)	298,799,188,283	293,844,302,996	(4,954,885,287)
- Hanh Phuc International Multi-Specialty Hospital JSC		243,622,560,000	166,699,272,688	(76,923,287,312)	243,622,560,000	167,598,915,154	(76,023,644,846)
- Prosper JSC		68,438,780,329	68,438,780,329	-	68,438,780,329	68,438,780,329	-
- YCH-PROTRADE Co., Ltd		26,301,686,013	26,301,686,013	-	26,301,686,013	26,301,686,013	-
- Tan Thanh Investment & Development JSC		156,890,179,774	64,919,983,537	(91,970,196,237)	156,890,179,774	65,669,508,738	(91,220,671,036)
- Protrade Garment JSC (2)	BDG	-	-	-	120,721,534,563	501,652,123,200	-
Investments in other entities		**505,000,000**	**505,000,000**	-	**505,000,000**	**505,000,000**	-
- Dautieng Rubber Mechanical - Transport JSC		505,000,000	505,000,000	-	505,000,000	505,000,000	-
		3,137,110,218,019	2,967,209,011,264	(510,604,974,192)	3,137,110,218,019	3,023,349,117,758	(494,691,688,898)

4 . FINANCIAL INVESTMENTS

Detailed information on financial investments:

Name of financial investments	Place of establishment and operation	Rate of interest	Rate of voting rights	Principal activities
Subsidiaries				
- KP Apparell Manufacturing Co., Ltd	Kingdom of Cambodia	100.00%	100.00%	Production of yarn, fabric, and garments
- Vinh Phu Paper Co., Ltd (1)	Ho Chi Minh City	100.00%	100.00%	Production and business of paper products
- Thuan An General Trading JSC	Ho Chi Minh City	62.68%	62.68%	Commercial business
- Protrade International Co., Ltd	Ho Chi Minh City	100.00%	100.00%	Industrial park infrastructure business
- Palm - Song Be Golf Co., Ltd	Ho Chi Minh City	100.00%	100.00%	Golf service business
- Dau Tieng Viet Lao Rubber JSC	Ho Chi Minh City	50.50%	51.00%	Cultivation, exploitation, and processing of rubber latex
- Protrade Garment JSC (2)	Ho Chi Minh City	47.71%	50.20%	Garment manufacturing and business
Associates				
- Phu My Development JSC	Ho Chi Minh City	35.00%	35.00%	Real estate business, golf services
- FrieslandCampina Vietnam Co., Ltd	Ho Chi Minh City	30.00%	30.00%	Dairy and beverage business
- Hanh Phuc International Multi-Specialty Hospital JSC	Ho Chi Minh City	24.00%	24.00%	Healthcare services
- Prosper JSC (3)	Ho Chi Minh City	30.90%	35,96%	Wood product manufacturing and business, industrial park infrastructure business
- YCH-PROTRADE CO., LTD	Ho Chi Minh City	30.00%	30.00%	Logistics service business
- Tan Thanh Investment & Development JSC	Ho Chi Minh City	30.00%	30.00%	Real estate business, golf services
Other entities				
- Dautieng Rubber Mechanical - Transport JSC	Ho Chi Minh City	2.10%	2.10%	Transportation and mechanical processing

(1) Pursuant to the Resolution No. 06/NQ-HDQT dated 06/09/2024, the Board of Directors of the Corporation approved the dissolution of Vinh Phu Paper Co., Ltd. As at the date of preparation of these Interim Separate Financial Statements, Vinh Phu Paper Co., Ltd is in the process of carrying out dissolution procedures in accordance with legal regulations.

(2) From 14/04/2026, Protrade Garment JSC became a subsidiary of the Corporation. As at 30/06/2026, the voting interest in the shareholding structure of Protrade Garment JSC comprised the Corporation's direct voting interest of 47.71% and the voting interest of Protrade International Co., Ltd (a subsidiary of the Corporation) of 2.49%. Recoverable value of these investments is determined base on closing price on UpCom as at 31/12/2025 and 30/06/2026.

(3) As at 30/06/2026, the voting interest in the shareholding structure of Prosper JSC comprised the Corporation's direct voting interest of 30.90% and the voting interest of Protrade International Co., Ltd (a subsidiary of the Corporation) of 5.06%.

5 . TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
Other parties				
- Mrs. Hua Ngoc Oanh	276,207,000	(276,207,000)	281,207,000	(281,207,000)
- Others	1,982,586,650	(1,982,586,650)	1,992,586,650	(1,992,586,650)
	2,258,793,650	**(2,258,793,650)**	**2,273,793,650**	**(2,273,793,650)**
b) Long-term				
Other parties				
- An Binh JSC (*)	60,000,000,000	-	60,000,000,000	-
	60,000,000,000	**-**	**60,000,000,000**	**-**

(*) This is a receivable related to the transfer of 15 ha of land in Phu Loi ward, Thu Dau Mot city, Binh Duong province. As at 22/12/2016, the People's Committee of Binh Duong Province issued the Decision No. 3536/QD-UBND to revoke the land managed by Binh Duong Producing and Tranding Corporation - Company Limited and allocate it to An Binh Joint Stock Company for a one-time land lease payment for the entire lease term in Phu Loi ward, Thu Dau Mot city. However, as at 14 November 2019, the People's Committee of Binh Duong Province issued the Decision No. 3379/QD-UBND to revoke the Decision No. 3536/QD-UBND dated 22 December 2016. Detailed as in Note No. 35b.

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others				
Mr. Bui Thanh Hai	10,032,700,000	(10,032,700,000)	10,032,700,000	(10,032,700,000)
Sai Gon Wood JSC	1,841,054,200	-	-	-
Vietravel Tourism Joint Stock Company - Binh Duong Branch	644,000,000	-	-	
Others	614,738,695	-	89,064,142	
	13,132,492,895	**(10,032,700,000)**	**10,121,764,142**	**(10,032,700,000)**

7 . OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- Receivables from advances	12,485,282,056	-	12,375,776,140	-
- Receivables for additional interest under agreement from Tan Thanh Investment & Development JSC (1)	115,884,180,822	-	115,884,180,822	-
- Dividends and profit distributions receivable	42,420,000,000	-	72,100,000,000	-
+ Protrade International Co., Ltd	-	-	*46,000,000,000*	-
+ Dau Tieng Viet-Lao Rubber JSC	*42,420,000,000*	-	-	-
+ YCH-PROTRADE Co., Ltd	-	-	*26,100,000,000*	-
- Receivable from Tan Phu Investment - Construction Co., Ltd for the price difference in the transfer of the 43ha land lot (2)	87,986,422,597	-	87,986,422,597	-
- Payment on behalf	657,682,833	-	651,761,673	-
+ Binh Duong Project Investment and Management Co., Ltd	*409,051,833*	-	*403,130,673*	-
+ D&M Travel Co., Ltd	*248,631,000*	-	*248,631,000*	-
- Receivable for tax refund due to contract cancellation (3)	61,014,602,231	-	61,014,602,231	-
- Others	242,118,238	-	120,998,238	-
	320,690,288,777	**-**	**350,133,741,701**	**-**
b) Long term				
- Receivables from temporary payments awaiting settlement of the equitization settlement (4)	972,238,328,857	(247,385,775,339)	972,238,328,857	(212,044,950,291)
- Deposits	11,000,000	-	11,000,000	-
	972,249,328,857	**(247,385,775,339)**	**972,249,328,857**	**(212,044,950,291)**
c) In which: Other receivables from related parties				
- Protrade International Co., Ltd	-	-	46,000,000,000	-
- Dau Tieng Viet-Lao Rubber JSC	42,420,000,000	-	-	-
- Binh Duong Project Investment and Management Co., Ltd	409,051,833	-	403,130,673	-
- Tan Thanh Investment & Development JSC (1)	115,884,180,822	-	115,884,180,822	-
- YCH-PROTRADE Co., Ltd	-	-	26,100,000,000	-
	158,713,232,655	**-**	**188,387,311,495**	**-**

(1) Receivable from Tan Thanh Investment & Development Joint Stock Company for the lending interest from the Agreement Minutes dated 01 November 2019, between Binh Duong Production and Trading Corporation and Tan Thanh Investment & Development Joint Stock Company, detailed information as in Note No. 34b.

(2) Detailed information as in Note No. 34a

(3) Detailed information as in Note No. 35c

(4) Detailed information as in Note No. 34c

8 . DOUBTFUL DEBT

	30/06/2026		01/01/2026	
	Original cost	Recoverable Value	Original cost	Recoverable Value
	VND	VND	VND	VND
Total value of receivables, lendings that are overdue or not due but difficult to be recovered				
Trade receivables				
Mrs. Hua Ngoc Oanh	276,207,000	-	281,207,000	-
Others	1,982,586,650	-	1,992,586,650	-
Prepayment to suppliers				
Mr. Bui Thanh Hai	10,032,700,000	-	10,032,700,000	-
Other receivables				
Tan Thanh Investment & Development JSC (1)	115,884,180,822	115,884,180,822	115,884,180,822	115,884,180,822
Receivables from temporary payments awaiting settlement of the equitization settlement (2)	972,238,328,857	724,852,553,518	972,238,328,857	760,193,378,566
Other receivables				
Tan Thanh Investment & Development JSC (1)	141,376,674,293	77,273,972,953	149,376,674,293	77,273,972,953
Interest income on held-to-maturity investments that is not recognized as revenue due to the unlikelihood of recovery				
Tan Thanh Investment & Development JSC (1)	47,844,411,296	-	43,876,317,346	-
	1,289,635,088,918	**918,010,707,293**	**1,293,681,994,968**	**953,351,532,341**

(1) From 01/01/2023, the Corporation has not recognized any lending interest or late payment interest related to the outstanding lending balance from Tan Thanh Investment & Development JSC due to the inability to assess the certainty of recovery.

(2) This is the receivable for temporary payments awaiting settlement of the equitization process. The recoverability of this receivable depends on the equitization settlement results from the competent authorities. Detailed information as in Note No. 34c.

9 . INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods (*)	160,715,695,135	(37,799,226,298)	162,049,126,800	(37,799,226,298)
	160,715,695,135	**(37,799,226,298)**	**162,049,126,800**	**(37,799,226,298)**

(*) The main goods are various types of ornamental plants for business purposes.

10 . CONSTRUCTION IN PROGRESS

	30/06/2026		01/01/2026	
	Original cost	Recoverable Value	Original cost	Recoverable Value
	VND	VND	VND	VND
An Tay Industrial Resettlement Area (1)	66,727,329,629	66,727,329,629	66,727,329,629	66,727,329,629
Land use rights in Vinh Phu Commune, Binh Duong Province (2)	8,474,786,210	8,474,786,210	8,474,786,210	8,474,786,210
An Dien Industrial Cluster (3)	3,240,218,299	3,240,218,299	3,240,218,299	3,240,218,299
Go Chai Planning Area (4)	40,038,834,627	40,038,834,627	40,038,834,627	40,038,834,627
Others	8,211,341,627	8,211,341,627	8,588,238,548	8,588,238,548
	126,692,510,392	**126,692,510,392**	**127,069,407,313**	**127,069,407,313**

(1) Project Name: Resettlement Area at An Tay Industrial Park - Service Area;
- Investor: Binh Duong Producing and Trading Corporation;
- Location: An Dien commune, Ben Cat town, Binh Duong province (now Long Nguyen ward, Ho Chi Minh city);
- Objective: Investment in resettlement area;
- Scale: 8.8 hectares;
- Project Status as at 30/06/2026: The Corporation has been granted land use rights for the project and is currently completing legal procedures to separate land titles and hand over land to households in the resettlement area. Costs incurred as at 30/06/2026 include compensation, site clearance, and infrastructure investment. After fulfilling the legal obligations of issuing land titles to residents, the Corporation will settle with the Provincial Party Committee on all related transactions, including the funds previously collected from households, which are detailed as in Note No. 20 due to their relation to the pre-equitization phase. Thus, these figures may change after the equitization settlement is approved.

(2) Project Name: Land purchase in Vinh Phu commune, Binh Duong province;
- Investor: Binh Duong Producing and Trading Corporation Co., Ltd;
- Location: Vinh Phu commune, Binh Duong province (now Binh Hoa ward, Ho Chi Minh city);
- Objective: Holding for capital appreciation;
- Scale: 564 m^2;
- Project Status as at 30/06/2026: According to Decision No. 2569/QD-UBND dated 02/10/2023 from the People's Committee of Binh Duong province, the Corporation has handed over 02 land plots and their corresponding land use rights certificates with the total area of 564 m^2 in Vinh Phu ward, Thuan An city, Binh Duong province (now Binh Hoa ward, Ho Chi Minh city) to the Binh Duong Land Development Center as at 14/11/2023. Regarding the handling of investment costs in the land, the Department of Finance is forming a committee to determine and present it for approval by the People's Committee of Binh Duong Province (currently the Ho Chi Minh City People's Committee).

(3) Project Name: Investment in the Construction of An Dien Industrial Cluster;
- Investor: Binh Duong Producing and Trading Corporation;
- Location: An Dien commune, Ben Cat town, Binh Duong province (currently located in Long Nguyen ward, Ho Chi Minh City);
- Objective: Investment in infrastructure construction for An Dien Industrial Cluster;
- Total Investment: VND 194,330,575,584;
- Scale: 7.9 hectares;
- Project Status as at 30/06/2026: Currently, the project is temporarily suspended while the People's Committee of Binh Duong Province (currently the Ho Chi Minh City People's Committee) considers a proposal to swap land for the project.

(4) Detailed information as in Note No. 35c.

11 . DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
- Dispatched tools and supplies	20,499,998	15,337,034
- Overhauld expenses	-	100,809,998
- Others	36,600,000	-
	57,099,998	**116,147,032**
b) Long term		
- Dispatched tools and supplies	11,099,330	80,971,678
- Overhauld expenses and office interior installations	50,316,681	317,975,134
- Membership card costs for Phu My golf course	1,599,640,665	1,626,081,135
- Goodwill (*)	45,038,125,136	54,689,115,746
	46,699,181,812	**56,714,143,693**

(*) The goodwill arising from the determination of the enterprise value for equitization as at 31/10/2018, with the amount of VND 193,020,005,291, allocation term of 10 years. The amount allocated in the current period is VND 9,650,990,610.

12 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	205,840,170	531,663,020	6,647,586,625	1,613,212,999	33,778,273	9,032,081,087
- Purchase in the period	-	-	-	100,718,148	-	100,718,148
Ending balance	**205,840,170**	**531,663,020**	**6,647,586,625**	**1,713,931,147**	**33,778,273**	**9,132,799,235**
Accumulated depreciation						
Beginning balance	205,840,170	497,928,428	4,764,386,564	1,209,030,377	19,399,049	6,696,584,588
- Depreciation in the period	-	11,174,690	257,893,020	96,812,243	4,222,284	370,102,237
Ending balance	**205,840,170**	**509,103,118**	**5,022,279,584**	**1,305,842,620**	**23,621,333**	**7,066,686,825**
Carrying amount						
Beginning balance	-	33,734,592	1,883,200,061	404,182,622	14,379,224	2,335,496,499
Ending balance	**-**	**22,559,902**	**1,625,307,041**	**408,088,527**	**10,156,940**	**2,066,112,410**

Detail of tangible fixed assets as at the end of the period are as follow:

Assets name	Status	Historical cost	Carrying amount
		VND	VND
Toyota Land Cruiser vehicle	In use	1,858,181,818	-
Toyota Camry vehicle	In use	1,423,218,182	-
Toyota Fortuner vehicle	In use	1,351,308,182	638,117,760
Toyota Fortuner vehicle	In use	1,336,202,576	687,258,318
Other fixed assets	In use	3,163,888,477	740,736,332

Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 4,523,230,870.

13 . INTANGIBLE FIXED ASSETS

	Computer software	Others	Total
	VND	VND	VND
Historical cost			
Beginning balance	369,475,237	87,000,000	456,475,237
Ending balance	**369,475,237**	**87,000,000**	**456,475,237**
Accumulated amortization			
Beginning balance	324,194,005	65,296,774	389,490,779
- Amortization in the period	11,320,314	8,700,000	20,020,314
Ending balance	**335,514,319**	**73,996,774**	**409,511,093**
Carrying amount			
Beginning balance	45,281,232	21,703,226	66,984,458
Ending balance	**33,960,918**	**13,003,226**	**46,964,144**

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 188,350,237.

14 . INVESTMENT PROPERTIES

As at 30/06/2026, the investment property is the land use right held for capital appreciation in Dong Tu quater, Lai Thieu ward, Ho Chi Minh City with an area of 10,547 m² and an historical cost of VND 78 billion. The entire value of this investment property was purchased before the Corporation officially transitioned to a joint-stock company, and as at 30/06/2026, the transfer of ownership to the Corporation has not yet been completed. Currently, the Corporation is awaiting guidance from relevant authorities regarding the legal matters related to this land.

The fair value of the investment property has not been officially assessed or determined as at 30/06/2026. However, based on the leasing situation and market prices for similar assets, the Board of Management of the Corporation believes that the fair value of the investment property exceeds its carrying amount on the balance sheet as at the end of the accounting period.

15 . SHORT-TERM TRADE PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Related parties	***1,526,211,249***	***255,262,516***
- Binh Duong Project Investment and Management Co., Ltd	1,066,326,570	-
- Palm - Song Be Golf Co., Ltd	413,006,439	194,692,672
- Thuan An General Trading JSC	46,878,240	48,740,020
- Phu My Development JSC	-	11,829,824
Other parties	***498,377,570***	***841,933,438***
- East Law Firm	-	436,800,000
- Others	498,377,570	405,133,438
	2,024,588,819	**1,097,195,954**

16 . BORROWINGS

	01/01/2026	During the period Increase	During the period Decrease	30/06/2026
	VND	VND	VND	VND
a) Short-term borrowings	**160,000,000,000**	-	**136,000,000,000**	**24,000,000,000**
- Protrade International Co., Ltd [1]	90,000,000,000	-	90,000,000,000	-
- Palm - Song Be Golf Co., Ltd [2]	70,000,000,000	-	46,000,000,000	24,000,000,000
Current portion of long-term debts	**54,000,000,000**	-	-	**54,000,000,000**
- Vinh Phu Paper Co., Ltd [3]	54,000,000,000	-	-	54,000,000,000
	214,000,000,000	-	**136,000,000,000**	**78,000,000,000**
b) Long-term borrowings				
- Vinh Phu Paper Co., Ltd [3]	54,000,000,000	-	-	54,000,000,000
	54,000,000,000	-	-	**54,000,000,000**
Amount due for settlement within 12 months	(54,000,000,000)	-	-	(54,000,000,000)
Amount due for settlement after 12 months	-			-

Borrowings from related parties

	Relation	30/06/2026 Principal	30/06/2026 Interest	01/01/2026 Principal	01/01/2026 Interest
		VND	VND	VND	VND
Protrade International Co., Ltd	Subsidiary	-	-	90,000,000,000	31,928,904,117
Palm - Song Be Golf Co., Ltd	Subsidiary	24,000,000,000	16,411,108,847	70,000,000,000	14,507,437,614
Vinh Phu Paper Co., Ltd	Subsidiary	54,000,000,000	4,137,534,246	54,000,000,000	4,137,534,246
		78,000,000,000	**20,548,643,093**	**214,000,000,000**	**50,573,875,977**

16 . BORROWINGS (continued)

	Currency	Borrowings term	Date due	Borrowing purpose	Interest rate	Guarantee	30/06/2026	01/01/2026
							VND	VND
a) Detailed information on Short-term borrowings								
Related parties								
(1) Protrade International Co., Ltd							**-**	**90,000,000,000**
(1.1) Borrowing Contract No. 01/2023/HDVV dated 15/03/2023	VND	12 months (automatically extended)	Fully settled	Supplement working capital	9.4% per annum	Unsecured	-	60,000,000,000
(1.2) Borrowing Contract No. 01/2024/HDVV dated 09/09/2024	VND	12 months (automatically extended)	Fully settled	Supplement working capital	7.0% per annum	Unsecured	-	30,000,000,000
(2) Palm - Song Be Golf Co., Ltd							**24,000,000,000**	**70,000,000,000**
(2.1) Borrowing Contract No. SBGR-TCTY/2023/227/1458/002 dated 21/08/2023 and Contract Appendix No. 02 dated 08/09/2025	VND	12 months	08/09/2026	Supplement working capital	7.2% per annum	Unsecured	24,000,000,000	30,000,000,000
(2.2) Borrowing Contract No. SBGR-TCTY/2023/333/2511/015 dated 07/12/2023 and Contract Appendix No. 02 dated 03/12/2025	VND	12 months	Fully settled	Supplement working capital	7.7% per annum	Unsecured	-	40,000,000,000
b) Detailed information on long-term borrowings								
Related parties								
(3) Vinh Phu Paper Co., Ltd							**54,000,000,000**	**54,000,000,000**
(3.1) Borrowing Contract No. 03/2023/HDVV dated 28/08/2023	VND	24 months	28/08/2025	Supplement working capital	0.0% per annum	Unsecured	40,000,000,000	40,000,000,000
(3.2) Borrowing Contract No. 04/2023/HDVV dated 25/12/2023	VND	24 months	25/12/2025	Supplement working capital	0.0% per annum	Unsecured	10,000,000,000	10,000,000,000
(3.3) Borrowing Contract No. 01/2024/HDVV dated 11/05/2024	VND	24 months	11/05/2026	Supplement working capital	0.0% per annum	Unsecured	4,000,000,000	4,000,000,000
							78,000,000,000	**214,000,000,000**

17 . SHORT-TERM TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Tax receivables at the beginning of the period	Tax payables at the beginning of the period	Tax payables in the period	Tax paid in the period	Tax payables at the end of the period	Tax payables at the end of the period
- Corporate income tax	17,729,895,143	-	-	-	17,729,895,143	-
- Personal income tax	-	369,167,795	997,211,333	1,144,775,663	-	221,603,465
- Land tax and land rental	267,727,149	-	7,022,167	7,022,167	267,727,149	-
- Fees, charges and other payables	-	-	8,191,390	8,191,390	-	-
	17,997,622,292	**369,167,795**	**1,012,424,890**	**1,159,989,220**	**17,997,622,292**	**221,603,465**

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

18 . SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
- Accrued cost of real estate transferred (*)	125,432,958,852	125,432,958,852
- Others	840,000,000	860,788,570
	126,272,958,852	**126,293,747,422**

(*) These are accrued for costs related to infrastructure investments at the An Tay Urban Industrial Park and the Binh Duong Urban Service Complex projects, accumulated prior to the equitization phase. During the equitization phase, the Corporation transferred the An Tay Urban Industrial Park and the Binh Duong Urban Service Complex, with areas of 1,723,267.4 m^2 and 1,888,953.2 m^2 respectively, to Binh Duong Project Investment and Management Co., Ltd for continued management and exploitation in accordance with the policy of the Binh Duong Provincial Party Committee. The remaining cost as at 30/06/2026 corresponds to the remaining work the Corporation has to carry out.

19 . DIVIDEND AND PROFIT PAYABLES

	30/06/2026	01/01/2026 (Restatement)
	VND	VND
Dividend and profit payables	34,393,500	34,393,500
	34,393,500	**34,393,500**

20 . OTHER PAYBLES

		30/06/2026	01/01/2026 (Restatement)
		VND	VND
a)	**Short-term**		
	- SI, HI, UI	315,748,000	5,120,000
	- Trade union fee	567,646,226	509,222,226
	- Profit in the pre-equitization phase to be paid to the owner (Ho Chi Minh City Party Committee)	477,653,999,767	477,554,089,447
	- Interest expense	20,548,643,093	50,573,875,977
	- Payable to KP Apparell Manufacturing Company Limited (1)	87,156,256,465	87,457,984,356
	- Payable to individuals related to the verdict (2)	128,356,296,604	128,356,296,604
	- Others	2,991,529,913	738,480,233
		717,590,120,068	**745,195,068,843**
b)	**Long-term**		
	- Advance payments for land from residents of the An Tay resettlement area (3)	56,666,666,667	56,666,666,667
		56,666,666,667	**56,666,666,667**
c)	**In which: Other payables to related parties**		
	- The provincial party committee of Binh Duong (Ho Chi Minh City Party Committee)	477,653,999,767	477,554,089,447
	- KP Apparell Manufacturing Co., Ltd	87,156,256,465	87,457,984,356
	- Binh Duong Project Investment and Management Co., Ltd	-	99,910,320
	- Palm - Song Be Golf Co., Ltd	16,411,108,847	14,507,437,614
	- Vinh Phu Paper Co., Ltd	4,137,534,246	4,137,534,246
	- Protrade International Co., Ltd	-	31,928,904,117
		585,358,899,325	**615,685,860,100**

(1) Payables to KP Apparell Manufacturing Co., Ltd relates to the purchase of machinery and equipment and the rental of warehouse. As at 30/06/2026, the original currency is USD 3,315,691.11, equivalent to VND 87,156,256,465.

(2) Payables to individuals related to the First Instance Judgment No. 327/2022/HSST dated 30 August 2022, by the People's Court of Hanoi. This is the amount that individuals paid to the Corporation to rectify the consequences and is deducted against the Corporation's obligations by the Hanoi Department of Civil Judgment Enforcement into the Corporation's obligations. Detailed information as in Note No. 34c.

(3) Prepaid amounts from households purchasing land at the resettlement area within the An Tay Industrial-Service Zone. According to the land usage plan during the Corporation's equitization, the entire land area of the An Tay Industrial-Service Zone and the resettlement area will be transferred to the Binh Duong Project Investment and Management Co., Ltd, a unit under the Binh Duong Provincial Party Committee. The transfer value includes the land portion that the households have prepaid. However, at the time of transfer, the Corporation had already submitted the land handover documents to the Department of Natural Resources and Environment of Binh Duong Province to process the land title separation for each household. Therefore, the Corporation has temporarily not transferred the land to Binh Duong Project Investment and Management Co., Ltd. Once the land title separation procedures are completed, the Corporation will transfer all related documents, including the unfinished construction costs detailed as in Note No. 10, amounting to VND 66.727 billion, the prepaid amount recorded under "Other long-term payables" of VND 56.67 billion, and all of these items will be handled during the equitization settlement with the Binh Duong Provincial Party Committee (now Ho Chi Minh City Party Committee).

21 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of the previous period	**3,000,000,000,000**	**31,732,501,531**	**227,755,303,555**	**3,259,487,805,086**
Loss for the previous period	-	-	(15,386,542,489)	(15,386,542,489)
Appropriate for development investment fund	-	2,585,681,172	(2,585,681,172)	-
Appropriate for the welfare and reward funds	-	-	(2,585,681,172)	(2,585,681,172)
Remuneration for the BoD and the BoS for 2024	-	-	(1,900,800,000)	(1,900,800,000)
Ending balance of the previous period	**3,000,000,000,000**	**34,318,182,703**	**205,296,598,722**	**3,239,614,781,425**
Beginning balance of the current period	**3,000,000,000,000**	**34,318,182,703**	**187,117,019,491**	**3,221,435,202,194**
Profit of the current period	-	-	73,478,385,234	73,478,385,234
Appropriate for development investment fund (*)	-	2,821,693,914	(2,821,693,914)	-
Appropriate for the welfare and reward funds (*)	-	-	(2,821,693,914)	(2,821,693,914)
Remuneration for the BoD and the BoS (*)	-	-	(2,352,960,000)	(2,352,960,000)
Ending balance of this period	**3,000,000,000,000**	**37,139,876,617**	**252,599,056,897**	**3,289,738,933,514**

(*) According to the Resolution of the Annual General Shareholders' Meeting 2026, No. 16/NQ-DHDCD dated 29/06/2026, the Corporation announces the distribution of profits for the year 2025 as follows:

	Amount
	VND
Appropriate for development investment fund	2,821,693,914
Appropriate for the welfare and reward funds	2,821,693,914
Remuneration for BoD, BoS, Secretary of the Corporation	2,352,960,000
Dividends distribute at 4% of the charter capital (not yet made as no announce of the record date)	120,000,000,000

b) Details of contributed capital

	Rate	Ending balance	Rate	Beginning balance
	%	VND	%	VND
- Binh Duong Project Investment and Management Co., Ltd	60.98	1,829,274,000,000	60.98	1,829,274,000,000
- Sam Holdings Corporation	8.00	240,000,000,000	8.00	240,000,000,000
- U&I Investment Corporation	6.00	180,000,000,000	6.00	180,000,000,000
- Mrs. Tran Thi Thu Ha	5.00	150,000,000,000	5.00	150,000,000,000
- Others	20.02	600,726,000,000	20.02	600,726,000,000
	100	**3,000,000,000,000**	**100**	**3,000,000,000,000**

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

	This period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of the period*	*3,000,000,000,000*	*3,000,000,000,000*
- *At the end of the period*	*3,000,000,000,000*	*3,000,000,000,000*
Distributed dividends and profit		
- Dividend payable at the beginning of the period	477,588,482,947	477,651,022,447
+ *Profit payable to the Binh Duong Provincial Party Committee* (1)	*477,554,089,447*	*477,609,089,447*
+ *Dividends payable to other shareholders*	*34,393,500*	*41,933,000*
- Dividend payable in the period	99,910,320	(55,000,000)
+ *Profit payable to the Binh Duong Provincial Party Committee* (1) (2)	*99,910,320*	*(55,000,000)*
+ *Dividends payable to other shareholders*	-	-
- Dividend paid in cash	-	-
- Dividend payable at the end of the period	477,688,393,267	477,596,022,447
+ *Profit payable to the Binh Duong Provincial Party Committee* (1)	*477,653,999,767*	*477,554,089,447*
+ *Dividends payable to other shareholders*	*34,393,500*	*41,933,000*

(1) Currently the Ho Chi Minh City Party Committee

(2) Detailed as in Note No. 22b.

d) Share

	30/06/2026	01/01/2026
Quantity of Authorized issuing shares	300,000,000	300,000,000
Quantity of issued shares		
- *Common shares*	*300,000,000*	*300,000,000*
Quantity of outstanding shares in circulation		
- *Common shares*	*300,000,000*	*300,000,000*

Par value per share: VND 10,000.

e) Corporation's reserves

	30/06/2026	01/01/2026
	VND	VND
Development and investment funds	37,139,876,617	34,318,182,703
	37,139,876,617	**34,318,182,703**

22 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating asset for leasing

The Corporation signed a land lease contract at A128, 3/2 street, Dong Tu quarter, Lai Thieu ward, Thuan An city, Binh Duong province (now Lai Thieu ward, Ho Chi Minh city), for the purpose of using it as the Corporation's office and factory. The leased land area is 15,782.3 m^2. Under this contract, the Corporation is required to pay annual rent until the contract's expiration date in accordance with the current lease terms.

b) Assets held under trust

The assets that must be transferred to Binh Duong Project Investment and Management Co., Ltd. according to the Decision No. 3468/QD-UBND dated 08/12/2017, by the People's Committee of Binh Duong Province, approving the enterprise value for the equitization of Binh Duong Producing and Trading Corporation - Company Limited. Detailed information is as follows:

	30/06/2026	01/01/2026
	VND	VND
- Land use rights in An Tay commune, Ben Cat district (*)	-	1,743,153,742
- An Tay resettlement area	26,726,901,367	26,726,901,367
	26,726,901,367	**28,470,055,109**

(*) Based on the Minutes of Meeting dated 14 May 2026 and the Land Handover Minutes dated 15 May 2026 regarding the handover of the land area at the road to An Dien Water Plant in Tay Nam Ward, Ho Chi Minh City (previously An Tay commune, Ben Cat town, Binh Duong province), the Corporation handed over the on-site boundary markers, land area and relevant documents and records of the project to the People's Committee of Tay Nam Ward for management. In addition, from 2008 to the handover date, the Corporation received compensation of VND 99,910,320 for the portion of land recovered by the State. The Corporation is required to remit the entire compensation amount to its Owner, the Provincial Party Committee Office (now the Office of the Ho Chi Minh City Party Committee). *(Detailed as in Note No. 21c.)*

As at 30/06/2026, some assets that are part of the list to be liquidated according to the equitization plan have not yet been liquidated. The Corporation has recorded a reduction in the accounting books, transferred them to off-balance sheet monitoring, and is requesting approval from the Binh Duong Provincial Party Committee (now Ho Chi Minh City Party Committee) for the policy of transferring them to Binh Duong Project Investment and Management Co., Ltd as follows:

	30/06/2026	01/01/2026
	VND	VND
- Investment costs for the Binh Duong Riverside Complex	3,034,989,090	3,034,989,090
- Others	406,818,182	406,818,182
	3,441,807,272	**3,441,807,272**

c) Foreign currency

	30/06/2026	01/01/2026
- US Dollar (USD)	21,571.25	24,036.53

23 . REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sales of goods	1,392,857,143	-
Revenue from provision of services	413,540,000	387,500,000
	1,806,397,143	**387,500,000**

24 . COST OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of goods sold	1,333,431,665	-
	1,333,431,665	**-**

25 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	1,106,112,037	608,565,453
Dividends or profits received	150,983,900,678	62,097,487,660
Gain on exchange difference in the period	302,608,778	-
Gain on exchange difference at the period - end	1,186,041	877,839
	152,393,807,534	**62,706,930,952**
In which: Financial income received from related parties *(Detailed as in Note No. 38)*	**150,983,900,678**	**62,097,487,660**

26 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expense	3,666,356,163	6,163,917,808
Loss on exchange difference in the period	145,483	-
Loss on exchange difference at the period - end	-	2,371,120,049
Allowance / (Reversal of allowance) long-term financial investment	15,913,285,294	(6,359,511,540)
	19,579,786,940	**2,175,526,317**
In which: Financial expenses paid to related parties *(Detailed as in Note No. 38)*	**3,666,356,163**	**6,163,917,808**

27 . GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	29,146,276	79,286,789
Labour expenses	9,893,175,633	8,518,381,645
Depreciation expenses	390,122,551	433,735,736
Allowance expenses (*)	27,325,825,048	43,050,271,711
Taxes, fees and charges	7,022,167	3,000,000
Expenses from outsourcing services	11,455,619,168	13,944,766,042
Other expenses by cash	1,061,442,933	631,761,866
Allocated goodwill	9,650,990,610	9,650,990,610
	59,813,344,386	**76,312,194,399**
In which: General and administrative expenses from related parties	**2,679,933,515**	**3,745,076,780**

(Detailed as in Note No. 38)

(*) This includes the allowance for receivables from temporarily paid amounts awaiting equitization settlement, allocated this period as VND 35.34 billion (detailed as in Note No. 7), according to the policy approved by the Corporation's General Shareholders' Meeting in Resolution No. 72/NQ-DHDCD dated 30/06/2023.

28 . OTHER INCOME

	This period	Previous period
	VND	VND
Others	8,779,131	12,000,000
	8,779,131	**12,000,000**

29 . OTHER EXPENSES

	This period	Previous period
	VND	VND
Fines	3,597,805	-
Others	437,778	5,252,725
	4,035,583	**5,252,725**

30 . CURRENT CORPORATE INCOME TAX EXPENSE

	This period	Previous period
	VND	VND
Total profit before tax	73,478,385,234	(15,386,542,489)
Increases	19,183,963,409	5,822,642,367
- *Ineligible expenses*	*359,822,200*	*267,290,012*
- *Other increases*	*3,968,093,950*	*5,555,352,355*
- *Difference in allowance for financial investment between accounting and tax expenses*	*14,856,047,259*	-
Decreases	(150,984,781,565)	(62,110,349,517)
- *Gain on exchange difference at the period - end*	*(880,887)*	*(12,861,857)*
- *Dividend, profit received*	*(150,983,900,678)*	*(62,097,487,660)*
Taxable income	(58,322,432,922)	(71,674,249,639)
Current corporate income tax expense (tax rate 20%)	-	-
CIT payable at the beginning of the period	(17,729,895,143)	(17,729,895,143)
CIT paid in the period	-	-
Corporate income tax payable at end of the period	**(17,729,895,143)**	**(17,729,895,143)**

31 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	29,146,276	79,286,789
Labour expenses	9,893,175,633	8,518,381,645
Depreciation expenses	390,122,551	433,735,736
Expenses of outsourcing services	11,455,619,168	13,944,766,042
Other expenses in cash	10,719,455,710	10,285,752,476
Allowance expense	27,325,825,048	43,050,271,711
	59,813,344,386	**76,312,194,399**

32 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Corporation may face risks including: market risk, credit risk and liquidity risk. The Corporation has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Corporation is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Corporation may face with the market risk such as: changes in exchange rates and interest rates.

Exchange rate risk:

The Corporation bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: lendings, revenue, cost,etc.

Interest rate risk:

The Corporation bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Corporation has time or demand deposits, borrowings and debts subject to floating interest rates. The Corporation manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit risk

Credit risk is the risk of financial loss to the Corporation if a counterparty fails to perform its contractual obligations. The Corporation has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, lending and other financial instruments).

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	26,536,858,890	-	-	26,536,858,890
Trade and other receivables	320,690,288,777	784,863,553,518	-	1,105,553,842,295
Lendings	97,273,972,953	9,896,049,652	-	107,170,022,605
	444,501,120,620	**794,759,603,170**	**-**	**1,239,260,723,790**
As at 01/01/2026				
Cash and cash equivalents	32,842,318,449	-	-	32,842,318,449
Trade and other receivables	350,133,741,701	820,204,378,566	-	1,170,338,120,267
Lendings	25,000,000,000	9,896,049,652	-	34,896,049,652
	407,976,060,150	**830,100,428,218**	**-**	**1,238,076,488,368**

Liquidity risk

Liquidity risk is the risk that the Corporation has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Corporation mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	78,000,000,000	-	-	78,000,000,000
Trade and other payables	719,649,102,387	56,666,666,667	-	776,315,769,054
Accrued expenses	126,272,958,852	-	-	126,272,958,852
	923,922,061,239	**56,666,666,667**	**-**	**980,588,727,906**
As at 01/01/2026				
Borrowings and debts	214,000,000,000	-	-	214,000,000,000
Trade and other payables	746,326,658,297	56,666,666,667	-	802,993,324,964
Accrued expenses	126,293,747,422	-	-	126,293,747,422
	1,086,620,405,719	**56,666,666,667**	**-**	**1,143,287,072,386**

The Corporation believes that risk level of loan repayment is controllable. The Corporation has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

33 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

	This period	Previous period
	VND	VND
Actual repayments on principal during the period		
Repayment on principal from ordinary contracts	136,000,000,000	-

34 . OTHER INFORMATION

a) Information on the transfer of the 43-hectare service land

In 2016, Binh Duong Producing and Trading Corporation - Company Limited (now Binh Duong Producing and Trading Corporation) transferred a total land area of 43 hectares in Binh Duong Industry-Service-Urban Complex, Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (now Binh Duong ward, Ho Chi Minh city), to Tan Phu Investment - Construction Company Limited ("Tan Phu Company") which was established under a joint venture agreement on 01/07/2010, between Binh Duong Producing and Trading Corporation (with a 30% capital contribution) and Au Lac Real Estate Joint Stock Company ("Au Lac Company") (with a 70% capital contribution) to conduct the investment in the residential, commercial and service facilities Project on the mentioned area.

The transfer price based on the Land Use Rights Transfer Contract dated 08/12/2016 is VND 581,653/m² and the total transfer value is VND 250,110,964,496. The transfer price of land use rights was determined by the Corporation based on the agreement in the Joint Venture Contract with Au Lac Real Estate Corporation, the profit from the above transaction with amount of VND 153.629 billion, has been recorded by the Corporation in the business results of the state-owned enterprise period before equitization.

In 2017, the Corporation transferred 30% of its capital in Tan Phu Company to Au Lac Company. The related economic transactions have been recorded in the period prior to equitization.

Based on the working minutes of the Binh Duong Provincial Inspectorate in 2019, the Board of Directors of Binh Duong Producing and Trading Corporation approved and ratified the resolution on handling issues related to the transfer of the 43-hectare service land and the transfer of the 30% contributed capital in Tan Phu Company, which were carried out by Binh Duong Producing and Trading Corporation - Company Limited (One Member LLC), under Resolution No. 15/NQ-HDQT dated 15/11/2019, as follows

\+ **The transfer of the 43-hectare land:**

Firstly, the Corporation re-determined the transfer price of the land area followed the land price table issued by the People's Committee of Binh Duong Province during the Corporation signed the land transfer contract with Tan Phu Company. After the People's Committee of Binh Duong Province approved the selection of independent price appraisal consultant to re-assess the value of the 43-hectare service land based on market prices on the effective date of the transfer contract, the Corporation committed to taking further action if the independent price appraisal consultant's price was higher than the price set by the Provincial People's Committee at the time of transfer to Tan Phu Company.

- The value of the 43-hectare land transferred to Tan Phu Company according to the land use rights transfer contract on 08/12/2016 was VND 250,110,964,496;
- The re-assessed value of the 43-hectare land based on the price set by the People's Committee of Binh Duong Province at the time of the transfer according to Decision No. 06/2016/QD-UBND on 29/02/2016 is VND 375,805,853,921, equivalent to a unit price of VND 873,967 per m^2.
- The difference is VND 125,694,889,425 will be handled as follows: The Corporation would negotiate with Tan Phu Company to recover the difference, equivalent to 70% of the additional value, for the transfer contract, as follows:

Content	Amount (VND)
- The amount contributed by the Corporation corresponding to 30% of the charter capital	37,708,466,828
- The amount contributed by Au Lac Company corresponding to 70% of the charter capital	87,986,422,597
Total	**125,694,889,425**

The Corporation has temporarily paid the entire difference amount mentioned above into the account of the Binh Duong Provincial Party Committee in 2019. In which, the portion, corresponding to 30%, from the Corporation was confirmed by the Provincial Party as a reduction in other payables. The remaining portion, corresponding to 70%, is monitored by the Corporation as receivables from Tan Phu Company, as in Note No. 07, with a balance as at 01/01/2026 and 30/06/2026 is VND 87.986 billion.

In 2023, the amount of VND 125.694 billion temporarily paid by the Corporation was confirmed by the Hanoi Civil Judgment Enforcement Department to be deducted to fulfill the Corporation's obligation regarding the additional land use fee payment according to the Criminal Appeal Judgment No. 912/2022/HS-PT as at 28/12/2022, by the Hanoi Department of Civil Judgment Enforcement. Therefore, the Corporation adjusted their profit increasing to be paid to the State Budget by an amount of VND 37.7 billion (detailed as in note No.20) and transferred it under the item "Other receivables" for overall monitoring - Receivables from temporary payments awaiting the equitization settlement. Specifically, the outstanding receivable from Tan Phu Company, VND 87.986 billion, continues to be monitored under the item "Other receivables" for return (detailed as in note No. 07).

Currently, the data, at of the Corporation's transition to a joint-stock company timing, has not been approved by the competent authorities for final settlement. Therefore, the above-mentioned contents may change once the equitization settlement is approved.

b) Information on capital contribution and additional interest of Tan Thanh Investment & Development JSC

In 2007, the Binh Duong Production and Trading Corporation Limited ("Protrade") made a joint venture capital contribution with foreign partners involving IC Corporation and K Source Solutions Co., Ltd to establish Tan Thanh Investment & Development Joint Stock Company ("Tan Thanh"). The purpose of this joint venture was to invest in and develop a complex called "Butterfly Island Golf Club and Resort," which includes an 18-hole golf course, an entertainment club, high-rise apartments, luxury housing, and a commercial area. According to Investment Certificate No. 461032000225 as at 02/11/2007, the total investment capital of the three founding shareholders was USD 30 million, with the capital contribution structure as follows:

Shareholder	USD	VND	Contributed capital Method	
Binh Duong Production and Trading Corporation - Co., Ltd	9,000,000	144,000,000,000	Land use rights	(1)
IC Corporation	6,300,000	100,800,000,000	Cash	(2)
K Source Solutions	14,700,000	235,200,000,000	Cash	(2)
Total	**30,000,000**	**480,000,000,000**		

(1) Binh Duong Production and Trading Corporation Limited before the issuance of the first amendment certificate on 20/04/2011, did not yet fulfilled its obligation to contribute capital to Tan Thanh through the land use rights, with a total area of 1,450,101.8 m².

(2) The two foreign shareholders contributed a total of USD 5,200,000 in 2007, with IC Corporation contributing USD 4,200,000 and K Source contributing USD 1,000,000. By 2011, they did not yet fully fulfilled their capital contribution obligations according to the joint venture contract.

In 2011, two founding shareholders on the foreign joint venture partner's side were IC Corporation and K Source Solutions Co., Ltd, transferred their contributed capital to Prosper Joint Stock Company and Development Co., Ltd. through a capital transfer and substitution contract as at February 24th, 2011. Specifically, Prosper Joint Stock Company received USD 4,200,000 from IC Corporation, equivalent to 14% of Tan Thanh's charter capital, and committed to an additional contribution of USD 7,200,000 USD, equivalent to 24% of the charter capital. Development Co., Ltd. received USD 1,000,000 from K Source Co., Ltd, equivalent to 3.33% of Tan Thanh's charter capital, and committed to an additional contribution of USD 8,600,000 USD, equivalent to 28.67% of the charter capital.

Capital Transfer Payment Method: According to the agreement as at 10/06/2011, the parties agreed to authorize Tan Thanh Investment & Development Joint Stock Company to act as an intermediary to make payment to two international partners on behalf of Prosper Joint Stock Company and Development Co., Ltd. Prosper Joint Stock Company and Development Co., Ltd. are responsible for fully reimbursing Tan Thanh Investment & Development Joint Stock Company.

After completing the transfer, the People's Committee of Binh Duong Province issued Investment Certificate No. 46122000080 on 20 April 2011, converting the company from a foreign-invested enterprise into a 100% domestic capital company. In which, the committed capital contributions stated in Protrade's investment certificate include VND 144 billion in land use rights by Protrade, VND 182.4 billion in cash, equivalent to USD 11.4 million by Prosper Joint Stock Company, and VND 153.6 billion in cash, equivalent to USD 9.6 million by Development Co., Ltd.

Under Investment Certificate No. 46122000080 on 20/04/2011, Protrade's capital contribution was VND 144 billion in land use rights. In 2011, Protrade transferred VND 144 billion to Tan Thanh to support initial funding for the newly established company, although it was recorded as a capital contribution. In 2017, according to the Extraordinary Shareholders' General Meeting Resolution as at 06/06/2017, Tan Thanh approved the recognition of Protrade's land use rights contribution, and the capital contribution obligation through land use rights was confirmed to have been met from the inception. As a result, the previously recorded transfer of funds was reclassified as a payable to Protrade.

As at 09/06/2017, Protrade and Tan Thanh signed a capital contribution agreement in the form of land use rights, under this agreement, the contributed land comprised land use rights in Hoa Phu ward, Thu Dau Mot city, Binh Duong province, with a total area of 1,450,101.8 m², and the parties agreed on a value of VND 139.209 billion. The shortfall of VND 4.79 billion compared to the committed capital was additionally contributed by Protrade through debt offsetting. Tan Thanh was obligated to repay the capital contribution of VND 144 billion previously contributed in cash by Protrade in 2018. In 2019, pursuant to Agreement No. 2019/TTLV dated 01/11/2019, Protrade and Tan Thanh agreed to determine additional lending interest of VND 115.884 billion on the amount of VND 144 billion, which was identified by both parties as an advance capital contribution to Tan Thanh Investment & Development JSC for operational funding, calculated from the transfer date of 24/05/2011 to the settlement date of 20/09/2018. This additional lending interest was determined to be additional profit from the pre-equitization period and was to be paid into the State Budget. Tan Thanh Investment & Development JSC was obligated to fully pay this interest amount to the Corporation no later than 31/12/2022. As at the date of preparation of these Interim Separate Financial Statements, the Corporation has not yet recovered this receivable.

Currently, the data at the time of the official transition to a joint-stock company of the Corporation has not been approved for final settlement by the owner. Therefore, the above-mentioned interest may change after the equitization settlement is approved. According to the First Instance Judgment No. 327/2022/HSST as at 30/08/2022, and the Appeal Judgment No. 912/2022/HS-PT as at 28 December 2022, by the Hanoi High People's Court, the court recommended that the People's Committee of Binh Duong Province recover the 145-hectare land in Hoa Phu Ward, Thu Dau Mot City, Binh Duong (curently Binh Duong Ward, Ho Chi Minh City), to transfer it to the Binh Duong Provincial Party Committee for management and use in accordance with the law. The court also acknowledged the proposal of the Binh Duong Provincial Party Committee to buy shares of Tan Thanh from the current shareholders at book value to convert the company into one entirely owned by the Provincial Party Committee. Currently, the Provincial Party Committee and the People's Committee of Binh Duong (currently the Ho Chi Minh City Party Committee and People's Committee) are working with relevant parties to resolve the above matter while ensuring the legal rights and interests of all involved parties during the handling of the 145-hectare land.

c) Information on temporarily paid additional land use fees and corresponding late payment penalties

Based on the Audit Report about the management and the use of urban land in Binh Duong Province during the period 2013 - 2016, as at 15/08/2017, by the State Audit of Vietnam - Region IV; Based on the First Instance Judgment No. 327/2022/HSST as at 30/08/2022, by the People's Court of Hanoi, and the Appeal Judgment No. 912/2022/HS-PT as at 28/12/2022, by the Hanoi High People's Court; Based on Decision No. 681/QD-CTHADS regarding proactive judgment enforcement against the Corporation. The obligations that the Corporation must conduct and the status of their implementation are as follows:

Content	Amount (VND)	Note
1. Total amount the Corporation must pay	**1,060,224,751,454**	
+ Additional land use fees for the 43 ha and 145 ha areas	761,078,561,949	According to First Instance Judgment No. 327/2022/HSST on 30/08/2022 by the People's Court of Hanoi
+ Late payment penalties	299,146,189,505	
- *Late payment penalties for land use fees*	*286,690,160,693*	*Under Notice No. 16592/TB-CTBDU dated 01/11/2021, by the Binh Duong Tax Department*
- *Late payment penalties for judgment enforcement*	*12,456,028,812*	*Under Notice No. 2278/CTHADS dated 10/04/2023, by the Hanoi Civil Judgment Enforcement Department*
2. Total amount the Corporation has paid	**1,060,224,751,454**	
+ Amount paid in cash	806,173,565,425	
+ Amount temporarily paid and deducted	125,694,889,425	Detailed information as in Note No.34a.
+ Amount paid by related individuals to remedy the consequences, which has been deducted from the Corporation's obligations	128,356,296,604	
3. Remaining amount payable as at 30/06/2026	-	

Regarding other land plots, according to First Instance Judgment No. 327/2022/HSST as at 30/08/2022 by the People's Court of Hanoi, the Court recommended that the Binh Duong Tax Department (now Regional Tax Sub-Department No. XVI) determine and back-collect land use fees for other plots of land allocated to the Corporation (excluding the 43 ha and 145 ha areas mentioned above) according to the conclusions of the State Audit Office in accordance with the law. The Corporation will record the additional amounts once an official notification is received from the Tax Authorities.

According to the Resolution of the Annual General Shareholders' Meeting in 2023, Resolution No. 72/NQ-DHDCD as at 30/06/2023, the total amount of VND 1,060.22 billion that the Corporation must pay, as mentioned above, is related to the period before equitization. Currently, the People's Committee of Binh Duong Province (currently the Ho Chi Minh City People's Committee) has not yet made a decision to approve the final settlement of the equitization. Therefore, to ensure the principle of caution, the General Shareholders' Meeting of the Corporation has resolved to record the receivable amount temporarily paid by the Corporation above, awaiting processing when the official equitization settlement result is available. At the same time, the Annual General Shareholders' Meeting resolved that, at the time of preparing the Financial Statements, the Corporation will make provision for this receivable based on the principle of allocating around 15 years, starting from 2023, to avoid fluctuations in the company's business results if this receivable is not approved by the competent authorities as part of the state-owned capital at the time of equitization. In the event that the final equitization settlement results in the total amount temporarily paid by the Corporation being accepted as part of the state-owned capital at the time of equitization, the Corporation will reverse the provision corresponding to the amount approved.

As at 30 June 2026, the total amount of advances paid by the Corporation and recorded as other receivables was VND 972,238,328,857 (Note 07). The cumulative provision made as at 30 June 2026 amounted to VND 247,385,775,339, of which VND 35,340,825,048 was recognized as an expense in the interim separate income statement for the current period (Note No. 27).

35 . INFORMATION ON THE LAND TRANSFER TO DEVELOPEMENT CO., LTD AN BINH JOINT STOCK COMPANY, AND U&I REALTY CORPORATION BEFORE THE EQUITIZATION STAGE

a) Information regarding the cancel of land transfer contract to Development Co., Ltd

In 2016, based on the guidelines from the Binh Duong Provincial Party Committee regarding the approval for land transfer, retrieval, and leasing according to Official Letter No. 349/CV/TU dated 30/06/2016. Binh Duong Producing and Trading Corporation - Company Limited signed a compensation contract for land investment and land transfer dated 18/04/2016, and Appendix No. 01 dated 25/05/2016 with Development Co., Ltd ("Development"), according to the contract, the Corporation transferred a land area of 83,852.1 m2 in Phu Loi Ward, Thu Dau Mot City, Binh Duong Province (currently Phu Loi ward, Ho Chi Minh city), with a total compensation value of VND 97,727,400,000.

As at 24/10/2016, the People's Committee of Binh Duong Province (currently the Ho Chi Minh City People's Committee) issued Decision No. 2833/QD-UBND regarding the land recovery under the Corporation's management and leasing the land to Development Co., Ltd with a one-time payment for the entire leasing period. Development Co., Ltd made a payment of VND 30 billion to the Corporation, while the remaining receivable amount of VND 67.727 billion will be paid after Development Co., Ltd is granted the land use rights certificate. The profit from this transaction was recorded as part of its business results before equitization by the Corporation.

Although the People's Committee of Binh Duong Province had made the decision to lease the land, as at October 2019, the procedure for granting the land use rights certificate to Development Co., Ltd had not been completed. Therefore, on 28 October 2019, Development Co., Ltd submitted Document No. 14/2019/CV-PT requesting the Corporation to cancel the entire land investment compensation and land transfer contract dated 18 April 2016, due to delays in the procedures for obtaining the land use rights certificate as committed. The Corporation's Board of Directors issued Resolution No. 13B/NQ-HDQT dated 04/11/2019, approving the principle to cancel the contract with Development Co., Ltd.

As at 04/11/2019, the Corporation and Development Co., Ltd. signed the minutes to cancel the land investment compensation and land transfer contract. As at 14/11/2019, the People's Committee of Binh Duong Province issued Decision No. 3381/QD-UBND to cancel the decisions related to leasing land to Development Co., Ltd. under the form of a one-time payment for the entire lease period in Phu Loi Ward, Thu Dau Mot City.

As at 10/12/2019, the Corporation refunded completely VND 30 billion paid by Development Co., Ltd. for the implementation of the agreement and appendix. All arising transactions and the profit of VND 70.919 billion were recorded in the period before the equitization of the state-owned enterprise, and the Corporation retroactively adjusted the profit to reduce the tax payable to the state budget. The case is currently awaiting guidance from the relevant authorities and will be handled according to the decisions of the competent levels.

Regarding the taxes adjusted retroactively, including value-added tax and corporate income tax of VND 8.83 billion and VND 17.73 billion, respectively. The Corporation has sent a letter to the Binh Duong Tax Department (currently Regional Tax Department XVI) requesting guidance on adjustments. However, as at the preparation of this report, the Binh Duong Tax Department has not yet issued an official response.

b) Information regarding the land transfer contract to An Binh Joint Stock Company

In 2016, Binh Duong Producing and Trading Corporation signed a land investment compensation and land transfer contract on 15 August 2016 with An Binh Joint Stock Company ("An Binh"). As at 25/08/2016, the Binh Duong Provincial Party Committee issued Official Letter No. 457-CV/TU, agree to the principle that the Corporation would transfer 15 hectares of land in Phu Loi Ward, Thu Dau Mot City, Binh Duong Province to An Binh for the purpose of establishing a warehouse service to support business operations.

As at 22/12/2016, the People's Committee of Binh Duong Province (currently the Ho Chi Minh City People's Committee) issued Decision No. 3536/QD-UBND regarding the recovery land under the management of Binh Duong Producing and Trading Corporation - Company Limited to lease the land to An Binh Joint Stock Company with a one-time payment for the entire lease period in Phu Loi Ward, Thu Dau Mot City. The Corporation recorded all related economic transactions arising from this deal during the period before equitization. Until now, the Corporation is still monitoring an outstanding receivable from An Binh Joint Stock Company in the amount of VND 60 billion. The recovery of this receivable depends on the progress of the land transfer procedure by the competent authorities, detailed as in Note No. 05.

However, on 14/11/2019 the People's Committee of Binh Duong Province issued Decision No. 3379/QD-UBND to revoke Decision No. 3536/QD-UBND dated 22 December 2016. Currently, the case is being awaiting guidance from the competent authorities to be handled.

c) Information regarding the land transfer contract to U&I Realty Corporation

In 2016, the Binh Duong Provincial Party Committee issued Announcement No. 45-TB/TU dated 04/03/2016, agree to the principle that Binh Duong Producing and Trading Corporation - Company Limited be allowed to transfer land in the Go Chai Planning Area project. This project was assigned to the Corporation as the investor by the People's Committee of Binh Duong Province according to Official Document No. 5653/UBND-SX dated 24/12/2007.

The Corporation (Party A) signed the land transfer contract No. 01/2016HDCG/PROTRADE-U&I dated 14/10/2016 with U&I Realty Corporation (Party B). Under the contract, Party A would transfer to Party B the land area that Party A had compensated for the households in the Go Chai planning area in Binh Hoa Ward, Thuan An City, Binh Duong Province, with an area of 236,403.18 m². Party B would reimburse Party A for the compensation costs. For the land to be transferred, Party B would fulfill its financial obligations to the state according to the project's land use purpose. The Corporation would hand over the land to Party B after receiving the full payment. However, both parties later signed Appendix No. 02/2018/PLHDCGD in April 2018 to proceed with the land transfer based on the compensation records and cadastral maps provided by the relevant authorities and to provide legal documents to Party B, while the payment terms would be discussed upon later.

The Corporation recorded the transactions from the land transfer during the pre-equitization period, which included revenue of VND 236.4 billion, cost of goods sold of VND 39.245 billion, and a profit of VND 197.157 billion. The amount already collected was VND 53.47 billion, and as at 01/01/2022, the receivable from U&I Realty Corporation was VND 204.512 billion.

Due to the inability to complete the land transfer procedures, the Corporation's Board of Directors issued Resolution No. 27/NQ-HDQT dated 05/05/2020, regarding the decision to cancel the land transfer contract with U&I Realty Corporation and refund the payment made by U&I. As at 11/11/2021, the Binh Duong Provincial Party Committee issued Announcement No. 265-TB/TU, agree to revoke the decision that allowed the Corporation to transfer the 236,403.18 m² of land that had been compensated for in the Go Chai planning area and to cancel the land transfer contract with U&I Realty Corporation. After the revocation, the responsibility was transferred to Binh Duong Project Investment and Management Co., Ltd to handle the necessary investment procedures for the project on the land. As at 20/06/2022, the Corporation and U&I Realty Corporation agreed on a resolution to handle the issues related to the cancellation of the land transfer contract No. 01/2016-HDCG/PROTRADE-U&I dated 14/10/2016.

As at 22/06/2022, U&I Realty Corporation handed over the land compensation and clearance records of the Go Chai urban residential project to the Corporation according to Minutes No. 03/BB-TCTY. As at 01/07/2022, the Corporation's Board of Directors issued Resolution No. 59/NQ-HDQT, agree to proceed with the necessary procedures to handle the issues related to the cancellation of the land transfer agreement and to use the financial resources of the joint-stock company to refund the amount of VND 53,473,519,613 to U&I Realty Corporation. The Corporation will settle this amount with the Binh Duong Provincial Party Committee when finalizing the handover of the joint-stock company, ensuring the protection of the interests of the Corporation's shareholders and complying with legal regulations.

As at 21/07/2022, the Corporation and U&I Realty Corpoation signed a contract to cancel the land transfer contract. According to the contract, both parties agreed to cancel the land transfer contract No. 01/2016-HDCG/PROTRADE-U&I dated 14/10/2016. Once the contract was canceled, it would have no effect from the time it was signed, and both parties were no longer required to fulfill the obligations as agreed. U&I Realty Corporation returned all documents and materials related to the 236,403.18 m² of land that it had received from the Corporation for the Go Chai urban residential project. The Corporation is responsible for refunding the amount of VND 53,473,519,613 that U&I Realty Corporation had paid within 30 days from the date the two parties signed the contract of cancelling the land transfer contract.

As at 01/08/2022, the Corporation fully repaid the amount of VND 53,473,519,613 in accordance with the contract of cancelling the land transfer contract No. 01/2016-HDCG/PROTRADE-U&I dated 14/10/2016. All related transactions were recorded during the state-owned enterprise phase, and the Corporation processed them as follows:

- The Corporation recognized a reduction in the receivable from U&I Realty Corporation to VND 204,512,681,143;
- The accumulated investment costs for the land were recorded under the "Construction in progress" item, is VND 40,038,834,627, detailed as in Note No. 10;
- The profit of VND 197.16 billion from the land transfer was recognized during the state-owned enterprise phase and was recorded as a reduction in the profit to be paid to the State Budget. This amount may change after the approval of the equitization settlement;
- The Corporation recognized the receivables for the VAT and corporate income tax refund, reach to VND 61,014,602,231, including VND 21,583,020,756 for VAT and VND 39,431,581,475 for corporate income tax, as detailed in Note No. 07. The Corporation has sent a request to the Binh Duong Tax Department for guidance on the adjustment. However, as at the date of issuance of these interim separate financial statements, the Binh Duong Provincial Tax Department (currently Regional Tax Department XVI) had not yet issued an official response.

Currently, the cancellation of the above contract has been approved by the competent authority, and related obligations will be settled during the equitization settlement process.

36 . INFORMATION ON SETTLEMENT FIGURES AT THE TIME OF OFFICIAL CONVERSION TO A JOINT-STOCK COMPANY

Based on the Verification Report as at 26/07/2019 by the Provincial Party Committee Office and the Provincial Enterprise Finance Division of Binh Duong Province, the governing body, the Binh Duong Provincial Party Committee, issued Notification No. 216-TB/VPTU as at 20/01/2020, regarding the approval of the financial settlement, the settlement of the amount raised from equitization, and the actual value of the State capital at the time of official conversion to a joint-stock company of Binh Duong Producing and Trading Corporation - Company Limited. In which, some unresolved information will be continued to be submitted to the competent authorities by the Corporation for consideration, if there is any changes, they will be reviewed and adjusted in the value of the amount payable to the State Budget.

According to the equitization plan of the Corporation approved by the People's Committee of Binh Duong Province under Decision No. 3706/QD-UBND as at 28/12/2017, the People's Committee of Binh Duong Province will be the competent authority to approve the settlement figures at the time of conversion to a joint-stock company of the Corporation. The Binh Duong Provincial Party Committee has issued Official Letter No. 2433-CV/VPTU as at 31/07/2020, requesting the People's Committee of Binh Duong Province to approve the settlement figures at the official time of conversion to a joint-stock company of the Corporation. As at the time of issuing this report, the People's Committee of Binh Duong Province (currently the Ho Chi Minh City People’s Committee) is seeking opinions from relevant departments and has not yet approved the finalization of the equitization. Accordingly, certain amounts in the Corporation’s interim separate financial statements for the period from 01/01/2026 to 30/06/2026 may change following the approval of the equitization finalization as at 31/10/2018.

37 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements.

38 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

Related parties	Relation
Binh Duong Project Investment and Management Co., Ltd	State Capital Representative - Parent Company
Binh Duong Provincial Party Committee (currently the Ho Chi Minh City Party Committee)	Owner of the Parent Company
Sam Holdings Corporation	Major Shareholder
U&I Investment Corporation	Major Shareholder
Mrs. Tran Thi Thu Ha	Major Shareholder
KP Apparell Manufacturing Co., Ltd	Subsidiary
Vinh Phu Paper Co., Ltd	Subsidiary
Thuan An General Trading JSC	Subsidiary
Protrade International Co., Ltd	Subsidiary
Palm - Song Be Golf Co., Ltd	Subsidiary
Dau Tieng Viet Lao Rubber JSC	Subsidiary
Protrade Garment JSC	Subsidiary
Phu My Development JSC	Associate
FrieslandCampina Vietnam Co., Ltd	Associate
Hanh Phuc International Multi-Specialty Hospital JSC	Associate
Prosper JSC	Associate
YCH-PROTRADE Co., Ltd	Associate
Tan Thanh Investment & Development JSC	Associate
Truong Thanh Furniture Corporation	Companies with common key management
U&I Logistics Corporation	Companies with common key management
Phu Nhuan Jewelry JSC	Companies with common key management
Phu Tho Tourist Service JSC	Companies with common key management
Dam Sen Water Park Corporation	Companies with common key management
Sacom Real Estate JSC	Companies with common key management
Binh Duong Water - Environment Corporation - JSC	Companies with common key management
Chanh Phu Hoa Joint Stock Construction and Investment Company	Companies with common key management
Tan Hiep Water Investment JSC	Companies with common key management
Dong Nai Water Joint Stock Company	Companies with common key management
Can Tho Water Supply - Sewerage JSC	Companies with common key management
Biwase - Long An Water Joint - Stock Company	Companies with common key management
Can Tho 2 Water Supply Joint Stock Company	Companies with common key management
Becamex Group – JSC Investment and Industrial Development	Companies with common key management
B.C.M Law Co., Ltd	Companies with common key management
Sacom Wires and Cables JSC	Companies with common key management
Sacom - Tuyen Lam Joint Stock Company	Companies with common key management
My Thuy International Port Joint Venture Company	Companies with common key management
LEC Group Corporation	Companies with common key management
Gia Tan Water Joint Stock Company	Companies with common key management
The members of the Board of Directors, the Board of Management, the Board of Supervision	Key management personnel

In addition to the information with related parties presented in the above Notes, during the period, the Corporation has transactions with related parties as follows:

	This period	Previous period
	VND	VND
Purchasing goods, services	**2,679,933,515**	**3,745,076,780**
- Thuan An General Trading JSC	284,807,721	291,448,004
- Palm - Song Be Golf Co., Ltd	1,208,779,347	2,445,767,701
- Hanh Phuc International Multi-Specialty Hospital JSC	200,370,000	-
- Phu My Development JSC	6,923,024	66,707,880
- Tan Thanh Investment & Development JSC	9,665,632	-
- Binh Duong Project Investment and Management Co., Ltd	969,387,791	941,153,195
Dividend, profit received	**150,983,900,678**	**62,097,487,660**
- Protrade International Co., Ltd	108,563,900,678	62,097,487,660
- Dau Tieng Viet Lao Rubber JSC	42,420,000,000	-
Borrowing cost	**3,666,356,163**	**6,163,917,808**
- Palm - Song Be Golf Co., Ltd	1,903,671,233	2,325,726,027
- Protrade International Co., Ltd	1,762,684,930	3,838,191,781
Handover of construction in progress costs	**6,128,094,864**	-
- Palm - Song Be Golf Co., Ltd	6,128,094,864	-

Asset Mortgage

Tan Thanh Investment & Development Joint Stock Company, an associate company of the Corporation, has used its assets, which are land use rights as per the Land Use Rights Certificates and the Certificates of Ownership of Houses and Other Assets Attached to Land, No. BO 594927 and BO 594926, issued by the Department of Natural Resources and Environment of Binh Duong Province on 29/08/2013, with a total area of 624,059.8 m², to guarantee a borrowing for the Corporation at the Vietnam Investment and Development Bank (BIDV) - Binh Duong Branch under Mortgage Contract No. 01/2017/4486227/HDBD dated 06/11/2017, and the Amendment and Supplementary Contract No. 02.01/2019/4486227/HDBD dated 28/05/2019. According to Judgment No. 327/2022/HSST dated 30/08/2022, by the People's Court of Hanoi, the Court proposed that the People's Committee of Binh Duong Province revoke the 145-hectare land area in Hoa Phu Ward, Thu Dau Mot City, Binh Duong Province (currently Binh Duong Ward, Ho Chi Minh City) , and transfer it to the management and use of the Binh Duong Provincial Party Committee in accordance with the law. BIDV is responsible for handing over the land use rights certificates for the 145-hectare land, including the two certificates mentioned above, to the People's Committee of Binh Duong Province. As at the time of preparing this report, the handover has not yet been carried out as the People's Committee of Binh Duong Province (currently the Ho Chi Minh City People's Committee) has not made a decision on the land recovery.

Transactions with other related parties:

	Position	This period	Previous period
Income and remuneration of key management personnel		VND	VND
Mr. Nguyen An Dinh	Chairman of the BoD	636,000,000	540,000,000
Mr. Tran Hong Khoi	Member of the BoD	-	-
Mr. Tran Viet Anh	Member of the BoD	-	-
Mr. Mai Huu Tin	Member of the BoD	-	-
Mr. Nguyen Van Hien Phuc	Member of the BoD	-	-
Mr. Tran Chien Cong	Member of the BoD *(From 29/06/2026)*	-	-
Mr. Nguyen Van Thien	Member of the BoD *(Until 29/06/2026)*	-	-
Mr. Le Trong Nghia	Member of the BoD General Director	600,000,000	420,000,000
Mr. Huynh Huu Hung	Deputy General Director *(From 01/06/2025)*	513,000,000	424,200,000
Mrs. Tran Anh Ngoc	Head of the Board of Supervision *(From 29/06/2026)*	-	-
Mr. Nguyen Ngoc Truong Long	Head of the Board of Supervision *(Until 29/06/2026)*	-	-
Mr. Le Van Minh	Member of the BoS	-	-
Mr. Cao Hoang De	Member of the BoS	-	-
Mrs. Tran Thi Tuyet Nga	Member of the BoS	-	-
Mrs. Nguyen Thi Kim Phuong	Chief Accountant	514,200,000	340,200,000

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the period with the Corporation.

39 . COMPARATIVE FIGURES

The comparative figures in the Statement of Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of Corporation during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Corporation applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. *Details are presented in attached Appendix*.

Approved, 28 August 2026

Preparer	**Chief Accountant**	**General Director**
Nguyen Hong Quyen	**Nguyen Thi Kim Phuong**	**Le Trong Nghia**

M.S.D.N: 3700148166-C.T.C.P
TỔNG CÔNG TY SẢN XUẤT- XUẤT NHẬP KHẨU BÌNH DƯƠNG CÔNG TY CỔ PHẦN
TP. THUẬN AN-T. BÌNH DƯƠNG

APPENDIX: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended as at 31/12/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025				
Code		**Items**	**Value** VND	**Code**		**Items**	**Value** VND	**Change**
		a) Balance Sheeet				**a) Statement of Financial Position**		
		ASSETS				ASSETS		
110	**I.**	**Cash and cash equivalents**	**33,193,426,016**	**110**	**I.**	**Cash and cash equivalents**	**33,265,001,358**	
112	2.	Cash equivalents	30,000,000,000	112	2.	Cash equivalents	30,071,575,342	Restated
120	**II.**	**Short-term investments**	**25,000,000,000**	**120**	**II.**	**Short-term investments**	**102,417,726,378**	
123	1.	Held-to-maturity investments	25,000,000,000	123	1.	Short-term held-to-maturity investments	174,520,427,718	Restated
				124	2.	Allowance for short-term impairment of held-to-maturity investments	(72,102,701,340)	Restated
130	**III.**	**Short-term receivables**	**427,712,107,563**	**130**	**III.**	**Short-term receivables**	**350,222,805,843**	
135	3.	Short-term lending receivables	92,347,102,061					Restated
136	4.	Other short-term receivables	407,378,642,700	135	3.	Other short-term receivables	350,133,741,701	Restated, code change
137	5.	Allowance for short-term doubtful debts	(84,409,194,990)	136	4.	Allowance for short-term doubtful debts	(12,306,493,650)	Restated, code change
140	**IV.**	**Inventories**	**124,249,900,502**	**140**	**IV.**	**Inventories**	**124,249,900,502**	
149	2.	Allowance for decline of inventories	(37,799,226,298)	142	2.	Allowance for decline of inventories	(37,799,226,298)	Code change
150	**V.**	**Other short-term assets**	**33,686,346,647**	**160**	**V.**	**Other short-term assets**	**33,686,346,647**	
151	1.	Short-term prepaid expenses	116,147,032	161	1.	Short-term deferred expenses	116,147,032	Rename, code change
152	2.	Deductible VAT	15,572,577,323	162	2.	Deductible VAT	15,572,577,323	Code change
153	3.	Taxes and other receivables from the State budget	17,997,622,292	163	3.	Taxes and other receivables from the State budget	17,997,622,292	Code change
210	**I.**	**Long-term receivables**	**830,100,428,218**	**210**	**I.**	**Long-term receivables**	**820,204,378,566**	
215	2.	Long-term loan receivables	9,896,049,652					Restated
216	3.	Other long-term receivables	972,249,328,857	215	2.	Other long-term receivables	972,249,328,857	Code change
219	4.	Allowance for long-term doubtful debts	(212,044,950,291)	216	3.	Allowance for long-term doubtful debts	(212,044,950,291)	Code change

APPENDIX: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended as at 31/12/2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025				
Code		Items	Value VND	Code		Items	Value VND	Change
230	**III.**	**Investment properties**	**78,000,000,000**	**240**	**III.**	**Investment properties**	**78,000,000,000**	
231	-	Historical costs	78,000,000,000	241	-	Historical costs	78,000,000,000	Code change
232	-	Accumulated depreciation	-	242	-	Accumulated depreciation	-	Code change
240	**IV.**	**Long-term assets in progress**	**127,069,407,313**	**250**	**IV.**	**Long-term assets in progress**	**127,069,407,313**	
242	1.	Construction in progress	127,069,407,313	252	1.	Construction in progress	127,069,407,313	Code change
250	**V.**	**Long-term investments**	**2,642,418,529,121**	**260**	**V.**	**Long-term investments**	**2,652,314,578,773**	
251	1.	Investments in subsidiaries	1,983,268,790,753	261	1.	Investments in subsidiaries	1,983,268,790,753	Code change
252	2.	Investments in joint ventures and associates	1,153,336,427,266	262	2.	Investments in joint ventures and associates	1,153,336,427,266	Code change
253	3.	Equity investments in other entities	505,000,000	263	3.	Equity investments in other entities	505,000,000	Code change
254	4.	Allowance for long-term impairment of other investments	(494,691,688,898)	264	4.	Allowance for long-term impairment of other investments	(494,691,688,898)	Rename, code change
255	5.	Held-to-maturity investments	-	265	5.	Long-term held-to-maturity investments	9,896,049,652	Restated, code change
260	**VI.**	**Other long-term assets**	**56,714,143,693**	**270**	**VI.**	**Other long-term assets**	**56,714,143,693**	
261	1.	Long-term prepaid expenses	56,714,143,693	271	1.	Long-term deferred expenses	56,714,143,693	Rename, code change
270		**TOTAL ASSETS**	**4,380,546,770,030**	**280**		**TOTAL ASSETS**	**4,380,546,770,030**	Code change
		CAPITAL				**CAPITAL**		
		C. LIABILITIES				**C. LIABILITIES**		
310	**I.**	**Current liabilities**	**1,102,444,901,169**	**310**	**I.**	**Current liabilities**	**1,102,444,901,169**	
				313	2.	Dividend and profit payables	34,393,500	Restated
313	2.	Taxes and other payables to State budget	369,167,795	314	3.	Short-term taxes and other payables to State budget	369,167,795	Rename, code change
314	3.	Payables to employees	3,924,380,953	315	4.	Payables to employees	3,924,380,953	Code change
315	4.	Short-term accrued expenses	126,293,747,422	316	5.	Short-term accrued expenses	126,293,747,422	Code change
318	5.	Short-term unearned revenue	66,700,000	319	6.	Short-term deferred revenue	66,700,000	Rename, code change
319	6.	Other short-term payables	745,229,462,343	320	7.	Other short-term payables	745,195,068,843	Restated, code change
320	7.	Short-term borrowings and finance lease liabilities	214,000,000,000	321	8.	Short-term borrowings and finance lease liabilities	214,000,000,000	Code change
322	8.	Bonus and welfare fund	11,464,246,702	323	9.	Bonus and welfare fund	11,464,246,702	Code change

APPENDIX: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended as at 31/12/2025

Code		Items	Value VND
330	**II.**	**Non-current liabilities**	**56,666,666,667**
337	1.	Other long-term payables	56,666,666,667
		D. OWNER'S EQUITY	
410	**I.**	**Owner's equity**	**3,221,435,202,194**
421	3.	Retained earnings	187,117,019,491
421a		*Retained earnings accumulated previous year*	*130,683,141,211*
421b		*Retained earnings of the current year*	*56,433,878,280*

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025

Code		Items	Value VND	Change
330	**II.**	**Non-current liabilities**	**56,666,666,667**	
338	1.	Other long-term payables	56,666,666,667	Code change
		D. OWNER'S EQUITY		
420	3.	Retained earnings	187,117,019,491	Restated Code change
420a		*Retained earnings accumulated to previous year*	*130,683,141,211*	*Code change*
420b		*Retained earnings of the current year*	*56,433,878,280*	*Code change*

Figures according to the Interim Financial Statements for period from 01/01/2025 to 30/06/2025

Code		Items	Value VND
		b) Statement of Income	
21	6.	Financial income	62,706,930,952
22	7.	Financial expense	2,175,526,317
23		*In which: Interest expense*	*6,163,917,808*
		c) Statement of Cash Flows	
05		Gains / losses from investment activities	(62,706,053,113)
06		Interest expense	6,163,917,808
12		Increase or decrease in prepaid expenses	11,249,963,044
14		Interest paid	-
27		Interest and dividend received	62,322,327,085
60		Cash and cash equivalents at the beginning of the period	49,029,816,511
70		Cash and cash equivalents at the end of the period	78,856,919,560

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025

Code		Items	Value VND	Change
		b) Statement of Income		
22	7.	Financial income	62,706,930,952	Code change
23	8.	Financial expense	2,175,526,317	Code change
24		*In which: Interest expense*	*6,163,917,808*	*Code change*
		c) Statement of Cash flows		
05		Gains / losses from investment activities	(62,706,053,113)	Rename
06		Interest expense	6,163,917,808	Rename
12		Increase or decrease in deferred expenses	11,249,963,044	Rename
14		Interest paid	-	Rename
27		Interest and dividend received	62,636,546,264	Restated
60		Cash and cash equivalents at the beginning of the period	49,064,035,690	Restated
70		Cash and cash equivalents at the end of the period	79,205,357,918	Restated