Form 01-B

THAIHOLDINGS JOINT STOCK COMPANY	**THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom – Happiness**
No: .20./2026/CBTT-THD	*Hanoi, August 28 2026*

REGULAR DISCLOSURE OF FINANCIAL REPORT

Dear: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, Thaiholdings Joint Stock Company announces the reviewed interim separate and consolidated financial statements (FS) for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Thaiholdings Joint Stock Company
   - Stock code: THD
   - Address: 210 Tran Quang Khai Street, Hoan Kiem Ward, Hanoi City, Vietnam
   - Contact phone number/Tel: (84-24) 3968 9898. Fax: (84-24) 3525 9898.
   - Email: info@thaiholdings.com.vn. Website: https://thaiholdings.com.vn/
2. Content of information disclosure:

- The reviewed interim separate and consolidated financial statements for 2026

☑ The reviewed interim Separate financial statements (listed organization without subsidiaries and the higher-level accounting unit has subordinate units);

☑ The reviewed interim Consolidated financial statements (listed organization have subsidiaries);

☐ Consolidated financial statements (listed organization with an accounting unit under a separate accounting system).

- Cases that require an explanation of the reasons:

+The auditing organization issued a non-unqualified opinion on the financial statements (for the reviewed/audited financial statements):

☐ Yes ☑ No

Explanation document in case of a positive outcome:

☐ Yes ☐ No

+The after-tax profit in the reporting period has a discrepancy before and after the audit of 5% or more, switching from a loss to a profit or vice versa (for the audited financial statements of 2024):

☐ Yes ☑ No

Explanation document in case of a positive outcome:

☐ Yes ☐ No

+Net profit after corporate income tax in the business results report for the reporting period changes by 10% or more compared to the report for the same period last year:

☑ Yes ☐ No

Explanation document in case of a positive outcome:

☑ Yes ☐ No

+Net profit after tax in the reporting period incurred a loss, changing from profit in the same period last year to a loss in this period or vice versa:

☐ Yes ☑ No

Explanation document in case of a positive outcome:

☐ Yes ☐ No

This information was published on the company's electronic information page on the date: 28../.08./2026 at the link: https://thaiholdings.com.vn/quan-he-co-dong/

3. Report on transactions valued at 35% or more of total assets in 2025.

In the case of listed organizations conducting transactions, it is requested to report the following contents in full.:

- Transaction content: None.

- The ratio of transaction value to total asset value of the enterprise (%) (based on the most recent financial report): None.

- Transaction completion date: None.

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

Attached document:

- The reviewed interim separate and consolidated financial statements for 2026
- Explanation of the reasons for the difference in after-tax profit in the reviewed interim financial statements compared to the same period last year

Organization representative

Legal representative/Person ATDI

(Sign, write full name, position, affix seal)

CÔNG TY CỔ PHẦN THAIHOLDINGS

TỔNG GIÁM ĐỐC

Vũ Ngọc Định

THAIHOLDINGS JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

August 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Thaiholdings Joint Stock Company (Hereinafter referred to as the "Company") presents this report together with the reviewed interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

Members of the Board of Management, the Board of General Directors and the Board of Supervisors of the Company who held the first six months of 2026 and up to the date of this report are as follows:

The Board of Management

Mr. Nguyen Chi Kien	Chairman
Ms. Tran Thi Thanh Giang	Independent member
Mr. Vu Ngoc Dinh	Member
Mr. Phan Manh Hung	Member
Ms. Vu Thanh Hue	Member

Board of General Directors

Mr. Vu Ngoc Dinh	General Director	
Ms. Vu Thanh Hue	Deputy General Director	
Mr. Dang Van Thang	Deputy General Director	
Mr. Ngo Quyet Tien	Deputy General Director and Chief Accountant	Resigned on 16/07/2026
Ms. Nguyen Thi Thanh Ha	Chief Accountant	Appointed on 16/07/2026

Board of Supervisors

Ms. Nguyen Thu Van	Head of the Board of Supervisors
Ms. Du Thi Hai Yen	Member
Ms. Bui Thi Thanh Nhan	Member

THE AUDITOR

The accompanying interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026 have been reviewed by UHY Auditing and Consulting Company Limited.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONT')

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of the Company is responsible for preparing the interim consolidated financial statements which give a true and fair view of the Company's interim consolidated financial position as at 30 June 2026, as well as its interim consolidated results of operations and its interim consolidated cash flows for the accounting period from 01 January 2026 to 30 June 2026. In preparing these interim consolidated financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the appropriate accounting principles have been complied with and whether there are any material departures that should be disclosed and explained in the interim consolidated financial statements;
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the interim consolidated financial statements in order to limit risks and frauds; and
- Prepare the consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting Systems, and related legal regulations on the preparation and presentation of the financial statements. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

For and on behalf of the Board of General Directors,

CÔNG TY CỔ PHẦN THAIHOLDINGS
THÀNH PHỐ HÀ NỘI

Vu Ngoc Dinh
General Director
Hanoi, 25 August 2026

UHY AUDITING AND CONSULTING COMPANY LIMITED
5th Floor, B2 Tower, Roman Plaza, To Huu Road,
Dai Mo Ward, Hanoi, Vietnam
T : +84 24 5678 3999
E : uhy-info@uhy.vn
uhy.vn

No.: 971/2026/UHY-BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

On the Interim Consolidated Financial Statements of Thaiholdings Joint Stock Company
For the accounting period from 01 January 2026 to 30 June 2026

To: **Shareholders, the Board of Management and Board of General Directors Thaiholdings Joint Stock Company**

We have reviewed the accompanying interim consolidated financial statements of Thaiholdings Joint Stock Company ("the Company"), which is prepared on 25 August 2026, from page 6 to page 42 that includes the interim consolidated statement of financial position as at 30 June 2026, interim consolidated income statement and interim consolidated cash flow statement for the six-month period then ended and Notes to the interim consolidated financial statements.

The Board of General Directors' responsibility

The Board of General Directors is responsible for the preparation and fair presentation of the interim consolidated financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the interim consolidated financial statements, and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatements, whether due to fraud or error.

Responsibilities of Auditors

Our responsibility is to express an opinion on the interim consolidated financial statements based on our review. We conducted our review in accordance with the Vietnamese Standards 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 enquiries, 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.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONT'D)

Auditors' conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the interim consolidated financial position of Thaiholdings Joint Stock Company as at 30 June 2026, and its interim consolidated income statement and interim consolidated cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the relevant statutory requirements regarding the preparation and presentation of interim consolidated financial statements.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102021062
THÀNH PHỐ HÀ NỘI

Pham Gia Dat
Deputy General Director
Auditor's Practicing Certificate
No. 0798-2023-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 25 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
CURRENT ASSETS	**100**		**2,016,654,520,615**	**1,748,302,449,262**
Cash and cash equivalents	**110**	**6**	**45,170,114,260**	**19,182,991,799**
Cash	111		45,170,114,260	19,182,991,799
Short-term financial investments	**120**	**14**	**1,662,635,178,086**	**1,619,607,287,673**
Short - term held-to-maturity investments	123		1,662,635,178,086	1,619,607,287,673
Current accounts receivable	**130**		**302,930,391,711**	**101,236,851,749**
Short-term trade receivables	131	7	292,104,930,609	90,428,464,010
Short-term advances to suppliers	132	8	3,265,556,646	3,024,375,000
Short-term loan receivables	135	9	7,653,204,456	7,877,312,739
Provision for doubtful short-term receivables	136		(93,300,000)	(93,300,000)
Other short-term assets	**160**		**5,918,836,558**	**8,275,318,041**
Short-term prepaid expenses	161	11	5,061,353,558	5,089,969,649
Value-added tax deductible	162		857,483,000	2,937,021,508
Tax and other receivables from the State budget	163	15	-	248,326,884
NON-CURRENT ASSETS	**200**		**3,383,496,452,264**	**2,793,163,726,299**
Long-term receivables	**210**		**93,376,820,998**	**92,996,257,038**
Long-term loan receivables	215	9	93,376,820,998	92,996,257,038
Fixed assets	**220**		**180,886,464**	**198,976,048**
Tangible fixed assets	221	13	159,433,617	175,009,201
- Cost	*222*		*490,946,091*	*490,946,091*
- Accumulated depreciation	*223*		*(331,512,474)*	*(315,936,890)*
Intangible fixed assets	227	12	21,452,847	23,966,847
- Cost	*228*		*50,310,000*	*50,310,000*
- Accumulated amortization	*229*		*(28,857,153)*	*(26,343,153)*
Long-term assets in progress	**250**	**10**	**17,917,376,633**	**18,458,741,633**
Long-term operating expenses in progress	251		17,917,376,633	17,917,376,633
Construction in progress	252		-	541,365,000
Long-term financial investments	**260**	**14**	**3,184,220,071,166**	**2,589,982,075,419**
Investments in associates, jointly controlled entities	262		2,373,652,545,982	1,800,000,000,000
Investment in other entities	263		813,239,620,000	805,739,620,000
Provision for long-term investments	264		(2,672,094,816)	(15,757,544,581)
Other long-term assets	**270**		**87,801,297,003**	**91,527,676,161**
Long-term prepaid expenses	271	11	87,801,297,003	91,527,676,161
TOTAL ASSETS	**280**		**5,400,150,972,879**	**4,541,466,175,561**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
LIABILITIES	**300**		**337,198,993,680**	**127,290,488,837**
Current liabilities	**310**		**327,215,949,794**	**117,236,286,908**
Short-term trade payables	311	16	285,269,456,260	73,803,917,787
Short -term tax and other payables to the State budget	314	15	19,512,486,679	25,638,801,455
Payables to employees	315		622,364,191	1,611,186,284
Short-term accrued expenses	316		402,674,500	440,376,861
Short-term deferred revenue	319	17	8,228,367,907	8,098,219,015
Other short-term payables	320	18	12,184,180,615	6,647,365,864
Bonus and welfare fund	323		996,419,642	996,419,642
Non-Current liabilities	**330**		**9,983,043,886**	**10,054,201,929**
Long -term other payables	338	18	9,982,759,489	10,054,201,929
Deferred income tax liabilities	342		284,397	-
OWNER'S EQUITY	**400**	**19**	**5,062,951,979,199**	**4,414,175,686,724**
Share capital	411		3,849,999,720,000	3,849,999,720,000
- Shares with voting rights	*411a*		*3,849,999,720,000*	*3,849,999,720,000*
Share premiums	412		(248,500,000)	(248,500,000)
Development investment fund	418		11,488,684,620	11,488,684,620
Retained earnings	420		1,201,712,074,579	552,935,782,104
- Retained earnings by the end of prior year	*420a*		*1,100,451,781,323*	*452,333,299,264*
- Retained earnings for the current period	*420b*		*101,260,293,256*	*100,602,482,840*
Non-controlling interests	429		-	-
TOTAL RESOURCES	**440**		**5,400,150,972,879**	**4,541,466,175,561**

Approved, 25 August 2026

M.S.D.N: 0105262998-C.T.
CÔNG TY CỔ PHẦN THAIHOLDINGS
THÀNH PHỐ HÀ NỘI

Nguyen Thi Hong	**Nguyen Thi Thanh Ha**	**Vu Ngoc Dinh**
Preparer	**Chief Accountant**	**General Director**

INTERIM CONSOLIDATED INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

Items	Codes	Notes	Current period (VND)	Prior period (VND)
Gross revenue from goods sold and services rendered	01	21	608,314,249,662	554,429,601,825
Revenue deductions	02	22	36,364,913,728	28,140,536,613
Net revenue from goods sold and services rendered	10		571,949,335,934	526,289,065,212
Cost of sales	11	23	534,568,863,529	514,707,985,928
Gross profit from goods sold and services rendered	**20**		**37,380,472,405**	**11,581,079,284**
Gains/(losses) from disposal of investment properties	21		-	-
Financial income	22	24	54,377,440,911	45,884,997,905
Financial expenses	23	25	(13,085,447,417)	(18,567,064,295)
In which: Borrowing costs	*24*		-	-
Selling expenses	25	26	1,289,608,392	1,066,163,745
General and administrative expenses	26	26	8,639,798,363	11,947,821,625
Share of (loss)/profit of associates, joint-ventures	27		26,136,546,763	-
Net profits/(loss) from operating activities	**30**		**121,050,500,741**	**63,019,156,114**
Other income	31		295	-
Other expenses	32	27	769,812,528	770,656,351
Other profit/(loss)	**40**		**(769,812,233)**	**(770,656,351)**
Accounting profit/(loss) before tax	**50**		**120,280,688,508**	**62,248,499,763**
Current corporate income tax expense	51	28	19,020,110,855	12,629,807,630
Deferred corporate income tax expenses	52		284,397	-
Net profit/(loss) after tax	**60**		**101,260,293,256**	**49,618,692,133**
Net profit/(loss) after tax attributable to shareholders of the parent	61		101,260,293,256	49,618,692,133
Net profit/(loss) after tax attributable to non-controlling interests	62		-	-
Basic earnings per share	**70**	**30**	**263**	**129**
Diluted earnings per share	**71**	**31**	**263**	**129**

Approved, 25 August 2026

M.S.D.N:0105202998-C.T.C.P. CÔNG TY CỔ PHẦN THAIHOLDINGS THÀNH PHỐ HÀ NỘI

Nguyen Thi Hong	Nguyen Thi Thanh Ha	Vu Ngoc Dinh
Preparer	**Chief Accountant**	**General Director**

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Applying indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

Items	Codes	Notes	Current period (VND)	Prior period (VND)
I. Cash flows from operating activities				
Profit before tax	***01***		***120,280,688,508***	***62,248,499,763***
Adjustments for				
Depreciation and amortization	02		18,089,584	18,741,090
Provisions	03		(13,085,449,765)	(18,567,064,295)
Foreign exchange (gains)/losses arisen from revaluation of monetary accounts denominated in foreign currency	04		2,188	(49,156)
Gains (losses) on investing and financing activities	05		(80,504,491,971)	(45,884,948,749)
Operating profit before movements in working capital	***8***		***26,708,838,544***	***(2,184,821,347)***
(Increase)/decrease in receivables	09		(199,746,238,530)	17,311,136,285
Increase/(decrease) in payables (excluding interest, corporate income tax)	11		216,483,853,301	(20,725,399,553)
(Increase)/decrease in prepaid expenses	12		4,296,360,249	9,000,803,901
Corporate income tax paid	15		(25,595,743,710)	(21,501,427,645)
Net cash flows from operating activities	***20***		***22,147,069,854***	***(18,099,708,359)***
II. Cash flows from investing activities				
Loans and purchase of debt instruments from other entities	23		(405,000,000,000)	(1,555,000,000,000)
Collection of loans and repurchase of debt instruments of other entities	24		392,000,000,000	1,450,200,000,000
Equity investments in other entities	25		(7,500,000,000)	(26,250,000,000)
Interest and dividend received	27		24,340,054,795	95,430,477,514
Net cash flows from investing activities	***30***		***3,840,054,795***	***(35,619,522,486)***
Net cash flows from financing activities	***40***		-	-
Net cash flows during the period	**50**		**25,987,124,649**	**(53,719,230,845)**
Opening balance of cash and cash equivalents	**60**	**6**	**19,182,991,799**	**68,290,609,155**
Impacts of exchange rate fluctuations	61		(2,188)	49,156
Closing balance of cash and cash equivalents	**70**	**6**	**45,170,114,260**	**14,571,427,466**

Approved, 25 August 2026

M.S.D.N: 0105... CÔNG TY CỔ PHẦN THAIHOLDINGS THÀNH PHỐ HÀ NỘI

Nguyen Thi Hong	Nguyen Thi Thanh Ha	Vu Ngoc Dinh
Preparer	**Chief Accountant**	**General Director**

1. GENERAL INFORMATION

1.1. OWNERSHIP STRUCTURE

Thaiholdings Joint Stock Company was established and operates under the Business Registration Certificate No. 0105202998 initially issued by Hanoi Department of Finance (formerly Authority for Planning and Investment) dated 24 March 2011 (the 21st amended certificate dated 23 July 2025).

The Company's head office is located at 210 Tran Quang Khai street, Hoan Kiem ward, Hanoi.

The charter capital of the Company, as stated in the Business Registration Certificate, is VND 3,849,999,720,000 (Three trillion, eight hundred forty-nine billion, nine hundred ninety-nine million, seven hundred twenty thousand Vietnamese Dong).

The number of employees of the Company as at 30 June 2026: 26 employees (at 01 January 2026: 28 employees).

1.2. BUSINESS LINES AND PRINCIPAL ACTIVITIES

The Company's principal business activities include:

- Construction of other civil engineering works;
- Wholesale of food;
- Trading in construction materials. machinery and parts in the field of construction;
- Construction of transport. irrigation and industrial works;
- Real estate business and building management services.

1.3. NORMAL OPERATING CYCLE

The Company's normal operating cycle is carried out within a period not exceeding 12 months.

1.4. COMPANY STRUCTURE

Information on the Company's subsidiaries and associates as at 30 June 2026:

Company name	Location of establishment and operation	Ownership rate	Voting right rate	Principal activities
Loc Truong Phat Construction and Trading One Member Company Limited	Ninh Binh, Vietnam	100%	100%	Construction finishing

Company name	Location of establishment and operation	Ownership rate	Voting right rate	Principal activities
Thaigroup Joint Stock Company	Ninh Binh, Vietnam	48.0%	48.0%	Commerce and real estate investment

1.5. STATEMENT ON THE COMPARABILITY OF INFORMATION IN THE FINANCIAL STATEMENTS

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC (“Circular 99”) providing guidance on the Vietnamese Corporate Accounting System. Circular 99 became effective from 01 January 2026 and applies to financial years beginning on or after 01 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), amending and supplementing certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance providing guidance on the methods of preparing and presenting consolidated financial statements. Circular 43 is effective from the date of issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 01 January 2026.

The Company has applied the requirements of Circular 99 and Circular 43 since 01 January 2026. Accordingly, certain comparative figures have been reclassified and restated to conform with the presentation in accordance with the guidance of Circular 99 and Circular 43. Material changes in accounting policies and their effects on the consolidated financial statements, if any, are presented in the specific notes to the consolidated financial statements under the relevant sections.

2. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

2.1. ACCOUNTING PERIOD

The financial year begins on 1 January and ends on 31 December of the calendar year.

The accompanying interim consolidated financial statements have been prepared for the accounting period from 01 January 2026 to 30 June 2026.

2.2. ACCOUNTING CURRENCY

The accounting currency used in these consolidated financial statements is Vietnamese dong (VND).

3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

3.1. STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

The Board of General Directors of Thaiholdings Joint Stock Company ensures full compliance with the requirements of Vietnamese Accounting Standard No. 27 – Interim Financial Statement, the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance providing guidance on the Corporate Accounting System; Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance providing guidance on the methods of preparing and presenting consolidated financial statements and Circular No. 43/2026/TT-BTC amending and supplementing certain articles of Circular No. 202/2014/TT-BTC; and other relevant legal regulations on the preparation and presentation of consolidated financial statements, Vietnamese Accounting Standards and relevant legal regulations on the preparation and presentation of interim consolidated financial statements in Vietnam.

3.2. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

As presented in Note 1.5 to the interim consolidated financial statements, the Company has applied the relevant provisions of Circular 99 and Circular 43 since 01 January 2026. Accordingly, certain comparative figures have been reclassified and restated to conform with the presentation in accordance with these Circulars. The reclassification and restatement do not affect the total assets, total liabilities, equity and profit of the Company as previously reported.

4. BASIS OF PREPARATION OF THE CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements comprise the financial statements of the Company and the financial statements of entities controlled by the Company (its subsidiaries). Control is achieved when the Company has the ability to control the financial and operating policies of the investees in order to obtain benefits from their activities.

The financial statements of the subsidiaries are prepared for the same reporting period as the Company's consolidated financial statements and apply accounting policies consistent with those of the Company. Where necessary, the financial statements of the subsidiaries are adjusted to ensure consistency in the accounting policies applied by the Company and its subsidiaries.

The subsidiaries are fully consolidated from the date of acquisition, being the date on which the Company effectively obtains control of the subsidiaries, and continue to be consolidated until the date on which the Company effectively ceases to have control over the subsidiaries.

The results of operations of subsidiaries acquired or disposed of during the period are presented in the consolidated statement of profit or loss from the date of acquisition or up to the date of disposal of the investment in the relevant subsidiary.

All intra-group transactions and balances, including unrealised gains or losses arising from intra-group transactions, between entities within the Group are eliminated on consolidation.

Non-controlling interests comprise the amount of those interests at the date of the initial business combination and the non-controlling interests' share of movements in equity since the date of the business combination. Losses attributable to non-controlling interests in a subsidiary are allocated in proportion to their ownership interests, even if such allocation results in the non-controlling interests having a deficit balance in the subsidiary's net assets.

The accompanying consolidated financial statements are not intended to present the consolidated financial position, consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in the prepation of the interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026.

ACCOUNTING ESTIMATES

The preparation of the financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities and assets and the presentation of contingent liabilities and assets at the reporting date, as well as the reported amounts of revenue and expenses throughout the financial year (period of operation). Actual results of operations may differ from these estimates and assumptions.

BUSINESS COMBINATIONS AND GOODWILL

Business combinations are accounted for using the purchase method. The cost of a business combination comprises the fair value at the date of exchange of assets given, liabilities incurred or assumed and equity instruments issued by the acquirer in exchange for control of the acquiree, and directly attributable costs of the business combination. The identifiable assets and liabilities and contingent liabilities assumed in the business combination of the acquiree are recognised at their fair values at the date of the business combination.

Goodwill arising from a business combination is initially recognised at cost, being the excess of the cost of the business combination over the acquirer's interest in the fair value of the identifiable assets, liabilities and contingent liabilities recognised. If the cost of the business combination is lower than the fair value of the net assets of the acquiree, the difference is recognised in the consolidated statement of profit or loss. After initial recognition, goodwill is measured at cost less accumulated amortisation. Goodwill is amortised on a straight-line basis over its estimated useful life of 10 years. The Company periodically assesses impairment of goodwill at its subsidiaries; if there is evidence that the impairment loss on goodwill is greater than the annual amortisation, the goodwill is amortised by the amount of the impairment loss in the year in which it arises.

Upon disposal of a subsidiary, the carrying amount of unamortised goodwill is included in the gain or loss arising from the disposal of the relevant subsidiary.

CASH AND CASH EQUIVALENTS

Cash includes cash on hand, demand and term deposits with banks, cash in transit, and monetary gold.

Cash equivalents are short-term investments with an original maturity of no more than 3 months which are highly liquid, easily convertible into a known amount of cash, and subject to insignificant risk of changes in value.

FINANCIAL INVESTMENTS

Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term deposits with banks (including treasury bills and promissory notes), bonds, preference shares that the issuer is obliged to repurchase at a specified future date, loans held to maturity for the purpose of earning periodic interest and other held-to-maturity investments.

A provision for held-to-maturity investments is made when there is objective evidence that part or all of the investment may not be recoverable and the amount of the loss can be reliably measured, in which case the loss is recognised in finance costs.

Investments in associates

Associates

An associate is an entity over which the Company has significant influence but does not have control over its financial and operating policies. Significant influence is the power to participate in financial and operating policy decisions of the investee but is not control over those policies.

Investments in associates are accounted for using the equity method. Under the equity method, investments are initially recognised in the consolidated statement of financial position at cost and subsequently adjusted for changes in the Company's share of the net assets of the associates after the acquisition date. Goodwill arising from investments in associates is included in the carrying amount of the investments. The Company does not amortise this goodwill but performs an annual assessment to determine whether the goodwill is impaired.

The investor's share of the post-acquisition profit or loss of the associate is recognised in the consolidated statement of profit or loss, and the investor's share of post-acquisition changes is adjusted against the carrying amount of the investment in the associate. Dividends received from associates are deducted from the investment in the associates.

When the Company's share of losses of an associate exceeds the Company's interest in the associate, the carrying amount of the investment is reduced to nil and recognition of further losses is discontinued, except to the extent that the Company has obligations to pay or has made payments on behalf of the associate.

Unrealised gains or losses arising from transactions with associates are eliminated from the consolidated financial statements to the extent of the Company's interest in the associates.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise equity investments where the Company does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are initially recognised at cost, including the purchase price or capital contribution plus costs directly attributable to the investment activities. Dividends and profits relating to periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment. Dividends and profits relating to periods after the acquisition of the investment are recognised as income. Dividends received in the form of shares are only recorded in terms of the additional number of shares received, without recognising the value of such shares.

Provisions for losses on investments in equity instruments of other entities are made as follows:
- For investments in listed shares or where the fair value of the investment can be reliably determined, the provision is made based on the market value of the shares.
- For investments whose fair value cannot be determined at the reporting date, the provision is made based on the losses incurred by the investee.

Increases or decreases in the provision for losses on investments in equity instruments of other entities to be made at the end of the accounting period are recognised in financial expenses.

RECEIVABLES AND PROVISIONS FOR DOUBTFUL RECEIVABLES

Receivables are monitored in detail by original maturity, remaining maturity at the reporting date, original currency and by each debtor; and are presented at their carrying amounts less provisions for doubtful debts.

Receivables are classified according to the following principles:

- Trade receivables represent amounts receivable arising from commercial purchase and sale transactions between the Company and purchasers that are entities independent from the Company, including receivables from the proceeds of goods exported on a consignment basis for other entities.
- Other receivables represent non-commercial receivables that are not related to purchase and sale transactions.

Provision for doubtful debts is made by the Company for receivables that are overdue for payment as stipulated in economic contracts, contractual commitments or debt acknowledgements, where the Company has made repeated collection efforts but has still been unable to recover the debts, the overdue period of a receivable is determined based on the original repayment term under the initial purchase or sale contract, without taking into account any extension of the debt repayment period agreed between the parties; or for receivables that are not yet due for payment but where the debtor has fallen into bankruptcy, is undergoing dissolution procedures, is missing or has absconded and the provision is reversed when the debt is recovered.

The recognition or reversal of provision for doubtful debts is performed at the date of preparation of the financial statements. Increases or decreases in the provision for doubtful debts at the financial statement closing date are recognized in administrative expenses.

INVENTORIES

Inventories are measured at the lower of cost and net realizable value.

The cost of inventories comprises all costs incurred in bringing the inventories to their present location and condition, including purchase prices, non-refundable taxes, transportation, handling, and storage costs during the acquisition process, normal shrinkage, and other costs directly attributable to the purchase of inventories.

Inventories issued for business activities are determined using the specific identification method. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale, including marketing, selling, and distribution expenses.

Provision for decline in value of inventories:

This is an estimated amount charged to production and business expenses for the portion of inventory value that has fallen below its carrying amount, in order to cover actual losses arising from declines in the value of materials, products and goods held in inventory.

The provision for decline in value of inventories is made or reversed at the time of preparing the financial statements. The provision is determined separately for each type of materials, goods and products in inventory. Any increase or decrease in the provision for inventory devaluation required at the financial statement date is recognised in cost of sales.

PREPAID EXPENSES

Expenses incurred that relate to the operating results of multiple financial years are recognised as prepaid expenses and gradually allocated to the profit or loss over subsequent periods.

The calculation and allocation of prepaid expenses to production and business expenses for each financial year should be based on their nature to determine an appropriate allocation method and criteria.

The Company's prepaid expenses include:

- Land rental expenses: The prepayment for the lease of 609.9 square meters of land located at 2B Le Phung Hieu, Hoan Kiem, Hanoi is reflected in the investment cooperation contract between the Company and Commercial and Service Joint Stock Company, with a total value of VND 29,700,000,000. The contract is valid until the end of the lessor's land lease period which commenced on 12 September 2014, unless terminated in accordance with legal regulations. The Company is allocating the prepaid land lease over a 20-year period. The prepaid lease expense is allocated to the Income Statement on a straight-line basis over the lease term.

- Other prepaid expenses: The value of tools and equipment pending allocation, fixed asset repair costs, office completion repair costs, and other expenses deemed to potentially bring future economic benefits to the Company. These expenses are capitalized as prepaid expenses and allocated to the Income Statement using the straight-line method in accordance with current regulations.

- Operating lease prepaid expenses: Include office rental and building services rental expenses that are prepaid for sublease purposes and allocated to the Income Statement according to the lease term.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are recorded at historical cost less accumulated depreciation.

The cost of tangible fixed assets includes all costs incurred in bringing the assets to the location and condition necessary for them to be capable of operating in the manner intended by the Company. Expenditures incurred after initial recognition are added to the cost of tangible fixed assets only when it is probable that such expenditures will increase the future economic benefits derived from the use of the assets. Expenditures that do not meet the above condition are recognised as production and business expenses in the period in which they are incurred.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognised, and any gain or loss arising from the disposal is recognised in income or expenses for the period.

TANGIBLE FIXED ASSETS AND DEPRECIATION (CONT'D)

Depreciation is calculated on a straight-line basis for all assets over their estimated useful lives. The principal annual depreciation rates in use are as follows:

Types of assets	Useful lives (years)
- Buildings and structures	05 - 50
- Machinery and equipment	05 - 20
- Means of transportation	08 - 10
- Management equipment and tools	03 - 05
- Perennial plantations	20
- Other fixed assets	8 - 10

INTANGIBLE FIXED ASSETS AND DEPRECIATION

Intangible fixed assets are recorded at historical cost. and accumulated amortization.

The cost of intangible fixed assets includes all costs incurred in bringing the assets to the location and condition necessary for them to be capable of operating in the manner intended by the Company. Expenditures incurred after initial recognition are added to the cost of intangible fixed assets only when it is probable that such expenditures will increase the future economic benefits derived from the use of the assets. Expenditures that do not meet the above condition are recognised as production and business expenses in the period in which they are incurred.

When intangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognised, and any gain or loss arising from the disposal is recognised as income or expense for the period.

Depreciation of intangible fixed assets is recognised in production and business expenses according to the purpose for which the assets are used. For intangible fixed assets comprising land use rights, depreciation is charged only for land use rights with a finite term.

BUSINESS COOPERATION CONTRACT

A business cooperation contract (BCC) is a contractual agreement between two or more parties to jointly conduct economic activities without establishing a separate legal entity. This activity may be jointly controlled by capital contributors under a joint venture agreement or controlled by one of the parties.

Cash and assets contributed to a Business Cooperation Contract (BCC) are recognised as receivables.

Under the terms of the BCC agreement, the parties share profits and losses based on the business performance of the BCC. The Company recognises in the Income statement the revenue, expenses, and profit corresponding to the share allocated as per the BCC agreement or as notified by the BCC.

CONSTRUCTION IN PROGRESS

Construction in progress is recognised at cost, comprising directly attributable costs (including related borrowing costs in accordance with the Company's accounting policies) incurred in respect of assets under construction, machinery and equipment being installed for production, rental and administrative purposes, as well as costs relating to the ongoing repair of fixed assets. Depreciation of these assets is applied in the same manner as for other assets, commencing when the assets are ready for use.

Where a project has been completed and the asset is ready for operation in the manner intended by the Company but the final settlement has not yet been approved, the fixed asset is initially recognized at a provisional cost (which is determined based on actual costs incurred and estimated costs that are reliably measurable and necessary to bring the asset into operation) for depreciation purposes and is subsequently adjusted to the approved final settlement value.

PAYABLES AND ACCRUED EXPENSES

Payables and accrued expenses are recognised at the amount of the present obligation that the Company is required to settle in the future, arising from transactions for goods and services received or other financial obligations existing as at the reporting date.

Payables are monitored in detail by principal repayment terms, remaining maturity at the reporting date, original currency and individual counterparty. Payables are not recognised at an amount lower than the obligation to be settled.

The classification of payables is carried out according to the following principles:

- Trade payables: These represent commercial payables arising from transactions involving the purchase of godos, services and assets where the supplier is an entity independent of the Company, including payables for imports made through an entrusted entrustee.

- Accrued expenses: These represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid because invoices or sufficient accounting documents are not yet available, as well as amounts payable to employees for annual leave and production and business expenses that must be accrued.

- Dividends and profit payable: These represent dividends and profits payable by the enterprise to its owners.

- Other payables represent non-commercial payables that are not related to transactions involving the purchase, sale or provision of goods and services.

DEFERRED REVENUE

Deferred revenue comprises revenue received in advance, such as amounts paid by customers in advance for one or more accounting periods for asset leasing; assets received as assistance, sponsorship, gifts or donations subject to conditions for the management, use or control of such assets; and other deferred revenue, such as revenue corresponding to the value of goods or services or amounts to be discounted or rebated to customers under customer loyalty programmes.

DEFERRED REVENUE (CONT'D)

Deferred revenue is recognised as revenue in the accounting period when the Company has fulfilled its obligation to provide goods or services, or is allocated over the period in which the customer receives economic benefits, in accordance with the substance of the transaction and the terms of the contract.

OWNERS' EQUITY

Share capital is recognized according to the actual amount of capital contributed by shareholders.

Undistributed profits after tax reflect the Company's business results (profits, losses) after corporate income tax, profit distribution, retrospective application arising from changes in accounting policies, and retrospective adjustments of material prior-year errors. Profit distribution is made when the Company has undistributed profits after tax, provided that the amount distributed does not exceed the undistributed profits after tax presented in the consolidated financial statements after eliminating the effects of gains recognised from bargain purchase transactions. Undistributed profits after tax may be distributed to investors and appropriated to funds in accordance with the Company's Charter and applicable Vietnamese laws, subject to approval by the General Meeting of Shareholders.

REVENUE

Revenue is recognized when a transaction occurs and it is probable that economic benefits will flow to the Company, and is measured at the fair value of the consideration receivable, regardless of whether payment has been received or will be received. Net revenue is determined at the fair value of the consideration received or receivable, after deducting trade discounts, sales allowances and sales returns. Revenue is recognised when the following conditions are also satisfied:

Sales of revenue

Revenue from sales of goods is recognized when all following conditions are simultaneously met:

- The significant risks and rewards of ownership of products or goods have been transferred to the buyer;
- The Company no longer retains control over the goods as the owner nor exercises any further control over them.;
- The revenue can be reliably measured;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Costs incurred and estimated costs related to the transactions can be measured reliably

Service revenue

Service revenue is determined when all following conditions are simultaneously met:
- Revenue can be reliably measured; where the contract grants the buyer the right to return the services under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is no longer entitled to return the rendered services;
- It is probable that economic benefits associated with the transaction will flow to the Company;
- Percentage of completion of services at the balance sheet date can be measured;
- Costs incurred and estimated costs to complete the service can be measured reliably.

REVENUE (CONT'D)

Financial income

Revenue arising from interest, dividends, distributed profits, and other financial activities is recognized when the following two (2) conditions are simultaneously met:

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

REVENUE DEDUCTIONS

Revenue deductions reflect amounts deducted from revenue from sales of goods and rendering of services, including trade discounts, sales discounts and sales returns. In particular:

- Trade discounts: reductions from listed selling prices granted to customers purchasing goods in large quantities or of high value.
- Sales discounts: reductions from listed selling prices granted to customers due to products or goods being defective, damaged, of inferior quality or not in accordance with specifications, in accordance with the terms of economic contracts.
- Sales returns: represent the value of products or goods returned by customers due to reasons such as breaches of commitments, breaches of economic contracts, goods being defective, damaged, of inferior quality or not in accordance with categories or specifications.

EXPENSES

Cost of sales is recognised when the costs related to the generation of revenue have been incurred and can be reliably measured, in accordance with the matching principle with the corresponding revenue, regardless of the timing of payment. Where necessary, costs directly attributable to revenue in the period are estimated and recognised based on reasonable and consistent assumptions. Costs incurred in excess of normal consumption levels are recognised immediately in cost of sales in accordance with the prudence principle.

Expenses other than cost of sales, including selling expenses, general and administrative expenses and other operating expenses, are recognised in the income statement when incurred, on a basis consistent with the related revenue and regardless of the timing of payment. Such expenses are recognised when there is sufficient evidence that an obligation has arisen and the amount can be reliably measured.

Expenses that are not expected to generate future economic benefits are recognised immediately as expenses in the period in accordance with the prudence principle.

Expenses are classified and presented in accordance with the economic substance of each type of expense and the requirements of the applicable accounting standards and accounting system.

TAXES

Input value-added tax is accounted for using the credit method.

Current tax payable is calculated based on taxable income for the year. Taxable income may differ from accounting profit before tax presented in the income statement because it excludes income or expenses that are taxable or deductible in other years (including tax losses carried forward, if any) and also excludes items that are not taxable or not deductible.

The current corporate income tax rate is 20%.

Taxable profit is determined based on the results of operations after adjustment for non-taxable income and non-deductible expenses. The determination of taxable profit and current corporate income tax expense is based on prevailing tax regulations. However, these regulations change from time to time and the final determination is subject to examination by the competent tax authorities.

Other taxes are accounted for in accordance with prevailing State regulations.

RELATED PARTIES

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

When examining each related-party relationship, attention is paid to the substance of the relationship rather than merely its legal form. All transactions and balances with related parties are presented by the Company in the notes below.

SEGMENT REPORTING

A segment is a separately identifiable component of the Company engaged in providing related goods or services (business segment) or in providing goods or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from those of other segments.

6. CASH AND CASH EQUIVALENTS

	Closing balance (VND)	Opening balance (VND)
- Cash	221,408,684	248,047,449
- Bank deposits	44,948,705,576	18,934,944,350
+ Fortune Vietnam Joint Stock Commercial Bank - Dong Do Branch	*37,042,788,813*	*18,423,452,100*
+ Other banks	*7,905,916,763*	*511,492,250*
Total	**45,170,114,260**	**19,182,991,799**

7. TRADE RECEIVABLES

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Short-term	***292,104,930,609***	-	***90,428,464,010***	-
- MBS Co., Ltd	75,479,949,691	-	26,262,585,099	-
- PVT One Member Co., Ltd	21,194,449,342	-	23,447,508,470	-
- KAITO Joint Stock Company	69,143,507,747	-	11,922,875,634	-
- Ninh Binh General Investment and Development Co., Ltd	62,222,696,869	-	11,532,298,997	-
- Toan Thang Import Export and Trading One Member Co., Ltd	56,758,425,915	-	9,672,214,033	-
- L2T One Member Co., Ltd	-	-	5,626,758,231	-
- Others	7,305,901,045	-	1,964,223,546	-
Total	**292,104,930,609**	-	**90,428,464,010**	-

8. ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Short term	***3,265,556,646***	***(93,300,000)***	***3,024,375,000***	***(93,300,000)***
- INNO Joint Stock Company	2,700,000,000	-	2,700,000,000	-
- Others	565,556,646	(93,300,000)	324,375,000	(93,300,000)
Total	**3,265,556,646**	**(93,300,000)**	**3,024,375,000**	**(93,300,000)**

9. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Cost VND	Provision VND	Cost VND	Provision VND
Short-term	***7,653,204,456***	-	***7,877,312,739***	-
- Receivables from trade discounts	7,653,204,456	-	6,015,938,180	-
- Other receivables	-	-	1,861,374,559	-
Long-term	***93,376,820,998***	-	***92,996,257,038***	-
- Deposits to Ton Dan Hanoi Joint Stock Company (1)	87,298,012,689	-	86,917,448,729	-
- Receivables from business cooperation contracts (2)	6,078,808,309	-	6,078,808,309	-
Total	**101,030,025,454**	-	**100,873,569,777**	-
Other receivables from related parties	**6,078,808,209**	-	**92,996,257,038**	-
(Details stated in Note 34)				

(1): According to Appendix No. 03 dated 05 December 2021 and Appendix No. 06 dated 14 February 2023, attached to the Office Lease Principal Contract No. 1903/2019/HĐCTVP/TĐ-THS dated 19 March 2019 regarding the office rental deposit, Thaiholdings Joint Stock Company is obligated to place a deposit for office rental and transfer the entire deposit received from third parties (subtenants) to Ton Dan Hanoi Joint Stock Company.

(2): According to business cooperation contract No. 28/2020/HD/KL-THD dated 10 July 2020 between Kim Lien Tourism Joint Stock Company and Thaiholdings Joint Stock Company on the cooperation in implementing the Commercial Service Works, Hotels, Offices and Apartments for Lease Complex Project at 5-7 Dao Duy Anh street, Kim Lien Ward, Hanoi City:

- The business cooperation term is from the contract signing date until the end of the project operation period as approved by the competent state authority.

- Thaiholdings Joint Stock Company is responsible for the investment preparation and for bearing all costs related to the project during the implementation process. If the project is not approved by the competent state agency, Thaiholdings Joint Stock Company will be solely responsible for all incurred costs.

10. LONG-TERM ASSETS IN PROGRESS

	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
Long-term work in progress	**17,917,376,633**	**17,917,376,633**	**17,917,376,633**	**17,917,376,633**
- Long-term work in progress (*)	17,917,376,633	17,917,376,633	17,917,376,633	17,917,376,633
Construction in progress	-	-	**541,365,000**	**541,365,000**
- Construction in progress	-	-	541,365,000	541,365,000
Total	**17,917,376,633**	**17,917,376,633**	**18,458,741,633**	**18,458,741,633**

(*): The cost of implementing the Kim Lien Complex Project under Business Cooperation Contract No. 28/2020/HD/KL-THD dated 10 July 2020 with Kim Lien Tourism Joint Stock Company (see Note 09).

11. PREPAID EXPENSES

	Closing balance (VND)	Opening balance (VND)
Short-term	***5,061,353,558***	***5,089,969,649***
- Office rentals at 17 Tong Dan street and 210 Tran Quang Khai street, Hoan Kiem ward, Hanoi (1)	4,871,125,095	4,949,783,104
- Dispatched tools and supplies	1,788,460	4,172,722
- Others	188,440,003	136,013,823
Long-term	***87,801,297,003***	***91,527,676,161***
- Office rentals at 17 Tong Dan street and 210 Tran Quang Khai street, Hoan Kiem ward, Hanoi (1)	73,499,008,584	77,053,805,628
- Rentals at 2B Le Phung Hieu street (2)	11,564,060,479	12,333,873,007
- Dispatched tools and supplies	1,685,645,632	2,109,948,492
- Others	1,052,582,308	30,049,034
Total	**92,862,650,561**	**96,617,645,810**

(1): According to Office Leasing Principal Contract No. 1903/2019/HĐCTVP/TĐ-THS dated 19 March 2019 with Ton Dan Hanoi Joint Stock Company, the Company leases the Office Building for operation and lease at 17 Tong Dan street and 210 Tran Quang Khai street, Hoan Kiem ward, Hanoi City. The lease period is 15 years from the contract signing date. The rental price depends on the sublease price of the Company.

(2): Land rentals at 2B Le Phung Hieu street, Hoan Kiem ward, Hanoi City, are based on the Business Cooperation Contract, dated 12 September 2014, with Trading and Service Joint Stock Company, with a total value of VND 29,700,000,000. The contract is valid until the end of the land lease term from 12 September 2014, unless terminated in accordance with legal provisions. The company is allocating land rental expenses over a period of 20 years.

12. INTANGIBLE FIXED ASSETS

	Computer Software VND	Total VND
COST		
Opening balance	**50,310,000**	**50,310,000**
Closing balance	**50,310,000**	**50,310,000**
ACCUMULATED DEPRECIATION		
Opening balance	**26,343,153**	**26,343,153**
- Depreciation	2,514,000	2,514,000
Closing balance	**28,857,153**	**28,857,153**
NET BOOK VALUE		
Opening balance	**23,966,847**	**23,966,847**
Closing balance	**21,452,847**	**21,452,847**

13. TANGIBLE FIXED ASSETS

	Buildings and structures (VND)	Machinery and equipment (VND)	Office Equipment (VND)	Other (VND)	Total (VND)
COST					
Opening balance	**272,727,273**	**110,037,000**	**39,090,909**	**69,090,909**	**490,946,091**
- Disposals	-	-	-	-	-
Closing balance	**272,727,273**	**110,037,000**	**39,090,909**	**69,090,909**	**490,946,091**
ACCUMULATED DEPRECIATION					
Opening balance	**153,360,000**	**57,652,656**	**35,833,325**	**69,090,909**	**315,936,890**
- Depreciation	6,816,000	5,502,000	3,257,584	-	15,575,584
Closing balance	**160,176,000**	**63,154,656**	**39,090,909**	**69,090,909**	**331,512,474**
NET BOOK VALUE					
Opening balance	**119,367,273**	**52,384,344**	**3,257,584**	**-**	**175,009,201**
Closing balance	**112,551,273**	**46,882,344**	**-**	**-**	**159,433,617**

The cost of tangible fixed assets as at 30 June 2026 that have been fully depreciated but are still in use: VND 108,181,818 (01 January 2026: VND 69,090,909).

14. FINANCIAL INVESTMENTS

14.1. SHORT–TERM FINANCIAL INVESTMENTS

	Closing balance		Opening balance	
	Balance VND	Provision VND	Balance VND	Provision VND
Short-term	***1,662,635,178,086***	-	***1,619,607,287,673***	-
- *Loans*	*1,662,635,178,086*	-	*1,619,607,287,673*	-
+ M2T Trading and Services Co.,Ltd (1)	408,853,835,617	-	-	-
+ Naila Investment and Import-Export Co., Ltd (2)	397,167,643,836	-	384,289,369,863	-
+ Ngoc Khanh An One Member Co., Ltd (3)	390,830,000,000	-	378,160,000,000	-
+ Phan Uyen Trading OneMember Co., Ltd (4)	465,783,698,633	-	450,683,835,618	-
+ Truong Tue Investment Trading and Service Co., Ltd	-	-	406,474,082,192	-
Total	**1,662,635,178,086**	-	**1,619,607,287,673**	-

(1): According to Loan Agreement No. 1205/2026/HĐV/THD-M2T dated 11 May 2026, and its accompanying appendix between the Company and M2T Trading and Services Co.,Ltd, bearing an interest rate of 7% per annum with a term of 11 months, is secured by third-party assets with a value of VND 524.244 billion, as determined in Valuation Advisory Notices No. 447/2026/3006-01/TB-TRA dated 04 June 2026 issued by an independent valuation company.

(2): According to Loan Agreement No. 03/2025/HĐV/THD-NAILA dated 13 June 2025, and its accompanying appendix between the Company and Naila Investment and Import-Export Co., Ltd, bearing an interest rate of 7% per annum with a term of 15 months, is secured by third-party assets with a value of VND 529.236 billion, as determined in Valuation Advisory Notices No. 447/2026/5106-01/TB-TRA dated 10 June 2026 and Valuation Advisory Notices No. 447/2026/5006-01/TB-TRA dated 10 June 2026 issued by an independent valuation company.

(3): According to Loan Agreement No. 01/2025/HĐV/THD-NKA dated 11 June 2025, and its accompanying appendix between the Company and Ngoc Khanh An One Member Co., Ltd, with an interest rate of 7% per annum and a term of 15 months, is secured by third-party assets with a value of VND 499.404 billion, as determined in Valuation Advisory Notice No. 447/2026/3106-01/TB-TRA dated 04 June 2026 issued by an independent valuation company.

(4): According to Loan Agreement No. 02/2025/HĐV/THD-PU dated 12 June 2025, and its accompanying appendix between the Company and Phan Uyen Trading One Member Co., Ltd, at an interest rate of 7% per annum, with a term of 15 months, is secured by third-party assets with a value of VND 830.053 billion, as determined in Valuation Advisory Notices No. 447/2026/4506-01/TB-TRA dated 09 June 2026 issued by an independent valuation company.

14. FINANCIAL INVESTMENTS (CONT'D)

14.2. LONG – TERM FINANCIAL INVESTMENTS

a. Investment in associates, jointly controlled entities

	Closing balance		Opening balance	
	Value under the equity method VND	Provision VND	Value under the equity method VND	Provision VND
Investments in associates, jointly controlled entities	**2,373,652,545,982**	**1,800,000,000,000**	**1,800,000,000,000**	**1,800,000,000,000**
- Thaigroup Joint Stock Company	2,373,652,545,982	1,800,000,000,000	1,800,000,000,000	1,800,000,000,000

b. Investment in other entities

	Closing balance		Opening balance	
	Historical cost VND	Provision VND	Historical cost VND	Provision VND
Investment in other entities	**813,239,620,000**	**(2,672,094,816)**	**805,739,620,000**	**(15,757,544,581)**
- Kim Lien Tourism Joint Stock Company (1)	365,082,660,000	-	365,082,660,000	-
- Ton Dan Hanoi Joint Stock Company	414,406,960,000	-	414,406,960,000	(12,541,376,591)
- LPB Fund Management Joint Stock Company (2)	33,750,000,000	(2,672,094,816)	26,250,000,000	(3,216,167,990)

(1): According to Resolution No. 07/2025/NQ-HĐQT/THD dated 2 October 2025 of the Board of Directors, the Board of Management approved the use of 849,450 shares of Kim Lien Tourism Joint Stock Company as security for a third party's loan.

(2): According to Resolution No. 01/2026/NQ-HĐQT/THD dated 06 February 2026, the Board of Directors approved the subscription for additional shares in LPB Fund Management Joint Stock Company (formerly Genesis Fund Management Joint Stock Company), the number of additional shares subscribed is 750,000 shares, bringing the total number of shares held after the additional subscription to 1,500,000 shares, equivalent to 15% of the charter capital of LPB Fund Management Joint Stock Company.

14. FINANCIAL INVESTMENTS (CONT'D)

14.2. LONG – TERM FINANCIAL INVESTMENTS (CONT'D)

Detailed information about associates of the Company as at 30 June 2026 as follows:

Company name	Location of establishment and operation	Ownership rate	Voting right rate	Principal activities
Thaigroup Joint Stock Company	Ninh Binh	48.0%	48.0%	Commerce and real estate investment

Detailed information about investments in other entities of the Company as at 30 June 2026 as follows:

Company name	Location of establishment and operation	Ownership rate	Voting right rate	Principal activities
Kim Lien Tourism Joint Stock Company	Hanoi	17.2%	17.2%	Accommodation services. restaurants and tourism
Ton Dan Hanoi Joint Stock Company	Hanoi	19.52%	19.52%	Real estate investment
LPB Fund Management Joint Stock Company	Hanoi	15%	15%	Securities investment fund management

15. TAXES PAYABLES TO AND RECEIVABLES FROM THE STATE BUDGET

	Opening balance	Payable	Paid	Closing balance
	VND	VND	VND	VND
Payables				
- Corporate income tax	25,595,743,710	19,020,110,855	25,595,743,710	19,020,110,855
- Personal income tax	43,057,745	191,945,953	156,506,014	78,497,684
- Land and housing tax, land rental fees	-	579,429,396	165,551,256	413,878,140
Total	**25,638,801,455**	**19,791,486,204**	**25,917,800,980**	**19,512,486,679**
Receivables				
- Housing and land tax, and rental charges	248,326,884	248,326,884	-	-
Total	**248,326,884**	**248,326,884**	**-**	**-**

16. TRADE PAYABLES

	Closing balance (VND)	Opening balance (VND)
Short-term	***285,269,456,260***	***73,803,917,787***
- KAITO Vietnam Concrete Co., Ltd	9,734,518,137	45,431,259,945
- Xuan Thanh Quang Nam Cement Co.,Ltd	185,830,066,229	24,637,822,561
- My Hanh Company Limited	44,391,572,640	-
- Others	45,313,299,254	3,734,835,281
Total	**285,269,456,260**	**73,803,917,787**
Trade payable from related parties	**34,174,000**	-

(Details stated in Note 34)

17. UNEARNED REVENUES

	Closing balance (VND)	Opening balance (VND)
Short-term	***8,228,367,907***	***8,098,219,015***
Office rentals revenue at 17 Tong Dan street and 210 Tran Quang Khai street, Hoan Kiem ward, Hanoi		
+ BIDV Securities Joint Stock Company	5,405,015,247	5,323,726,882
+ Hanoi Office of the Italian Agency for Development Cooperation (AICS Hanoi) under the Embassy of Italy in Vietnam	935,550,000	935,550,000
+ Others	1,887,802,660	1,838,942,133
Total	**8,228,367,907**	**8,098,219,015**

18. OTHER PAYABLES

	Closing balance (VND)	Opening balance (VND)
Short-term	***12,184,180,615***	**6,647,365,864**
- Funding of trade union	3,723,180	5,159,125
- Social insurance	46,036,795	-
- Health insurance	8,119,080	-
- Unemployment insurance	3,608,480	-
- Short-term mortgages and deposits received	468,453,759	626,268,559
- Trade discount payable	7,653,204,456	6,015,938,180
- Payables under joint venture agreements	4,000,000,000	-
- Other payables	1,034,865	-
Long-term	***9,982,759,489***	**10,054,201,929**
- Long-term mortgages and deposits received	9,982,759,489	10,054,201,929
Total	**22,166,940,104**	**16,701,567,793**

19. OWNERS' EQUITY

19.1. OWNERS' EQUITY TRANSACTION

	Current period (VND)	Prior period (VND)
Share capital		
+ Opening balance	3,849,999,720,000	3,849,999,720,000
+ Clossing balance	3,849,999,720,000	3,849,999,720,000

19.2. SHARES

	Closing balance Shares	Opening balance Shares
Number of shares authorised for issuance	384,999,972	384,999,972
Number of shares issued to the public	384,999,972	384,999,972
+ *Ordinary shares*	*384,999,972*	*384,999,972*
Number of shares outstanding	384,999,972	384,999,972
+ Ordinary shares	384,999,972	384,999,972
* Par value of shares outstanding (VND 10,000/share)		

19.3. CHANGES IN OWNERS' EQUITY

	Share capital VND	Share premiums VND	Development investment fund VND	Retained earnings VND	Total VND
Opening balance	**3,849,999,720,000**	**(248,500,000)**	**11,488,684,620**	**452,333,299,264**	**4,313,573,203,884**
- Profit for the prior year	-	-	-	100,602,482,840	100,602,482,840
Closing balance	**3,849,999,720,000**	**(248,500,000)**	**11,488,684,620**	**552,935,782,104**	**4,414,175,686,724**
Opening balance of the current year	**3,849,999,720,000**	**(248,500,000)**	**11,488,684,620**	**552,935,782,104**	**4,414,175,686,724**
- Profit for the period	-	-	-	101,260,293,256	101,260,293,256
- Increase due to consolidation	-	-	-	547,515,999,219	547,515,999,219
Closing balance	**3,849,999,720,000**	**(248,500,000)**	**11,488,684,620**	**1,201,712,074,579**	**5,062,951,979,199**

20. OFF-BALANCE SHEET ITEM

	Closing balance	Opening balance
Foreign currencies		
- USD	68.23	68.23
- EUR	2.47	2.47

21. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Current period (VND)	Prior period (VND)
- Revenue from sale of products and goods	549,932,864,030	525,040,337,010
- Revenue from rendering of services and related services	42,381,385,632	29,389,264,815
- Revenue from other services	16,000,000,000	-
Total	**608,314,249,662**	**554,429,601,825**
Revenue from related parties	**611,160,000**	**611,160,000**
(Detail State in Note 34)		

22. REVENUE DEDUCTIONS

	Current period (VND)	Prior period (VND)
- Trade discounts	35,824,807,728	28,140,536,613
- Sales returns	540,106,000	-
Total	**36,364,913,728**	**28,140,536,613**

23. COST OF GOODS SOLD

	Current period (VND)	Prior period (VND)
- Cost of products and goods sold	510,477,951,641	493,919,175,337
- Cost of services rendered	24,090,911,888	20,788,810,591
Total	**534,568,863,529**	**514,707,985,928**

24. FINANCIAL INCOME

	Current period (VND)	Prior period (VND)
- Interest income	54,377,440,911	45,884,948,749
- Foreign exchange revaluation gains at period - end	-	49,156
Total	**54,377,440,911**	**45,884,997,905**

25. FINANCIAL EXPENSES

	Current period (VND)	Prior period (VND)
- Provision for (reversal of) for impairment of investments in other entities	(13,085,449,765)	(18,567,064,295)
- Foreign exchange revaluation losses at period - end	2,188	-
- Other financial expenses	160	-
Total	**(13,085,447,417)**	**(18,567,064,295)**

26. SELLING, GENERAL AND ADMINISTRATIVE EXPENSES

	Current period (VND)	Prior period (VND)
General and administrative expenses	**8,639,798,363**	**11,947,821,625**
- Employee expenses	3,795,897,352	3,264,244,508
- Tools and supplies and stationery	29,942,912	32,079,666
- Depreciation of fixed assets	11,273,584	11,925,090
- Taxes, fees and duties	834,987,582	588,205,082
- Out-sourced services	3,862,058,453	7,875,271,662
- Others adminnistrative expenses	105,638,480	176,095,617
Selling expenses	**1,289,608,392**	**1,066,163,745**
- Employee expenses	1,212,983,620	1,066,163,745
- Out-sourced services	76,624,772	-

27. OTHER EXPENSES

	Current period (VND)	Prior period (VND)
- Land rentals	769,812,528	769,812,528
- Late payment and administrative fines	-	843,823
Total	**769,812,528**	**770,656,351**

28. CURRENT CORPORATE INCOME TAX EXPENSE

	Current period (VND)	Prior period (VND)
- Current corporate income tax expense at the Parent Company	19,020,110,855	12,629,807,630
- Current corporate income tax expense at the Subsidiary	-	-
	19,020,110,855	**12,629,807,630**

29. OPERATING EXPENSES BY NATURE

	Current period (VND)	Prior period (VND)
- Raw materials and materials	29,942,912	32,079,666
- Employees	5,008,880,972	4,330,408,253
- Depreciation	18,089,584	18,741,090
- Purchased services expenses	28,022,779,113	28,657,266,253
- Other cash expenses	940,626,062	764,300,699
Total	**34,020,318,643**	**33,802,795,961**

30. BASIC EARNINGS PER SHARES

	Current period (VND)	Prior period (VND)
- Net profit/(loss) after tax attributable to shareholders	101,260,293,256	49,618,692,133
- Adjustments to accounting, determine profit:	-	-
- Profit attributable to ordinary shareholders for basic earnings per share	101,260,293,256	49,618,692,133
- Weighted average number of ordinary shares outstanding (Shares)	384,999,972	384,999,972
Basic earnings per shares	**263**	**129**

31. DILUTED EARNINGS PER SHARES

	Current period (VND)	Prior period (VND)
- Net profit/(loss) after tax attributable to shareholders	101,260,293,256	49,618,692,133
- Adjustments to accounting, determine	-	-
- Profit attributable to ordinary shareholders for diluted earnings per share	101,260,293,256	49,618,692,133
- Number of ordinary shares used to calculate diluted earnings per share (Shares)	384,999,972	384,999,972
Diluted earnings per share	**263**	**129**

32. SEGMENT REPORTING

The Board of General Directors of the Company determines that the Company's management decisions are mainly based on the types of products and services the Company provides. Therefore, the Company's primary segment reporting is based on business sectors.

The Company's segment reporting by business sector is as follows:

Current period	**Commerce**	**Services**	**Total**
	VND	**VND**	**VND**
Net revenue from sales and service provision to external customers	513,567,950,302	58,381,385,632	571,949,335,934
Total net revenue from sales and service provision	**513,567,950,302**	**58,381,385,632**	**571,949,335,934**
Allocated expenses	510,477,951,641	24,090,911,888	534.568.863.529
Segment business performance	**3,089,998,661**	**34,290,473,744**	**37,380,472,405**
Revenue not allocated			26,136,546,763
Expenses not allocated			9,929,406,755
Profit from business operation			53,587,612,413
Financial income			54,377,440,911
Financial expenses			(13,085,447,417)
Other income			295
Other expenses			769,812,528
Current coporate income tax			19,020,110,855
Deferred corporate income tax expenses			284,397
Profit after corporate income tax			**101,260,293,256**
Assets not allocated			**5,400,150,972,879**
Liabilities not allocated			**337,198,993,680**

32. SEGMENT REPORTING (CONT'D)

Prior period	**Commerce**	**Services**	**Total**
	VND	**VND**	**VND**
Net revenue from sales and service provision to external customers	496,899,800,397	29,389,264,815	526,289,065,212
Total net revenue from sales and service provision	**496,899,800,397**	**29,389,264,815**	**526,289,065,212**
Allocated expenses	493,919,175,337	20,788,810,591	514,707,985,928
Segment business performance	**2,980,625,060**	**8,600,454,224**	**11,581,079,284**
Expenses not allocated			13,013,985,370
Profit from business operation			(1,432,906,086)
Financial income			45,884,997,905
Financial expenses			(18,567,064,295)
Other income			-
Other expenses			770,656,351
Current coporate income tax			12,629,807,630
Profit after corporate income tax			**49,618,692,133**
Assets not allocated			**4,479,683,264,590**
Liabilities not allocated			**116,491,368,573**

33. OPERATING LEASE COMMITMENTS

Operating leases

	Current period (VND)	Prior period (VND)
- Operating lease payments recognised in the statement of profit or loss for the period	23,526,282,772	26,713,862,875

According to Office Leasing Principle Contract No. 1903/2019/HĐCTVP/TĐ-THS dated 19 March 2020, with Ton Dan Hanoi Joint Stock Company, the Company leases office space for operation and leasing at 17 Tong Dan street and 210 Tran Quang Khai street, Hoan Kiem ward, Hanoi City. The lease period is 15 years from the contract signing date. The rental price depends on the sublease price of the Company.

Subleasing

The Company subleases the Office Building for operation and lease at 17 Tong Dan street and 210 Tran Quang Khai street, Hoan Kiem Ward, Hanoi City.

34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Remuneration of members of the Board of Management, the Board of General Directors and the Board of Supervisors are as follows:

	Position	Current period VND	Prior period VND
- Mr. Nguyen Chi Kien	Chairman of the BOD	60,000,000	60,000,000
- Ms. Tran Thi Thanh Giang	Independent Member of the BOD	30,000,000	30,000,000
- Mr. Vu Ngoc Dinh	Member of the BOD General Director	372,744,762	323,840,000
- Mr. Phan Manh Hung	Member of the BOD	30,000,000	30,000,000
- Ms. Vu Thanh Hue	Member of the BOD Deputy General Director	423,958,794	318,520,000
- Mr. Dang Van Thang	Deputy General Director	343,591,117	288,800,000
- Mr. Ngo Quyet Tien	Deputy General Director and Chief Accountant	312,027,758	306,280,000
- Ms. Nguyen Thu Van	Head of the Board of Supervisors	30,000,000	215,714,000
- Ms. Du Thi Hai Yen	Member of the Board of Supervisors	18,000,000	44,913,190
- Ms. Bui Thi Thanh Nhan	Member of the Board of Supervisors	18,600,000	111,954,000
		1,638,922,431	**1,730,021,190**

34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES (CONT'D)

Other than members of the Board of Management. the Board of General Directors, and the Board of Supervisors, related parties of the Company include:

No.	Related parties	Relationship
1	Thaigroup Joint Stock Company (Thaigroup)	Associate Related to internal personnel
2	Kim Lien Tourism Joint Stock Company	Associate Related to internal personnel
3	LPB Fund Management Joint Stock Company	Associate
4	LPBank Insurance Corporation	Related to internal personnel
5	Thaihomes Real Estate Development Joint Stock Company	Related to internal personnel

Transactions with related parties

	Current period (VND)	Prior period (VND)
Revenue from goods and services	**611,160,000**	**611,160,000**
- Thaihomes Real Estate Development JSC	611,160,000	611,160,000
Purchase of goods and services	**118,037,239**	**19,870,945,074**
- Thaigroup Joint Stock Company - Hanoi branch	-	97,222,222
- Kim Lien Tourism Joint Stock Company	31,637,239	20,434,444
- LPBank Insurance Joint Stock Corporation	86,400,000	-
- Ton Dan Joint Stock Company	-	19,753,288,408

Balances with related parties

	Closing balance (VND)	Opening balance (VND)
Trade receivables	**6,078,808,309**	**92,996,257,038**
- Kim Lien Tourism Joint Stock Company	6,078,808,309	6,078,808,309
- Ton Dan Joint Stock Company	-	86,917,448,729
Trade payables	**34,174,000**	-
- Kim Lien Tourism Joint Stock Company	34,174,000	-

35. COMPARATIVE FIGURES

As this is the first year that the Company has prepared consolidated financial statements, the comparative figures presented are based on the audited separate financial statements of the Company for the financial year ended 31 December 2025 and the reviewed interim separate financial statements of the Company for the accounting period from 1 January 2025 to 30 June 2025.

The interim consolidated financial statements for the accounting period from 01 January 2026 to 30 June 2026 represent the first accounting period in which the Company applies Circular No. 99/2025/TT-BTC (Circular 99) issued by the Ministry of Finance on 27 October 2025 and Circular No. 43/2026/TT-BTC (Circular 43) issued by the Ministry of Finance on 20 April 2026. Accordingly, certain items in the interim consolidated financial statements have been reclassified by the Company in accordance with the guidance of Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC.

35. COMPARATIVE FIGURES (CONT'D)

A comparison of comparative figures presented in the previous year and previous period, before and after reclassification, is as follows:

STATEMENT OF FINANCIAL POSITION

Code	Item	Opening balance (as previously presented)	Reclassification	Opening balance (as reclassified)
120	Short-term financial investments	(*)	1,619,607,287,673	1,619,607,287,673
123	Short-term held-to-maturity investments	(*)	1,619,607,287,673	1,619,607,287,673
130	Short-term receivables	1,720,844,139,422	(1,720,844,139,422)	(**)
130	Short-term receivables	(*)	101,236,851,749	101,236,851,749
135	Short-term loan receivables	1,563,000,000,000	(1,563,000,000,000)	(**)
135	Other short-term receivables	(*)	7,877,312,739	7,877,312,739
136	Other receivables	64,484,600,412	(64,484,600,412)	(**)
136	Provision for doubtful short-term receivables	(*)	(93,300,000)	(93,300,000)
137	Provision for doubtful short-term receivables	(93,300,000)	93,300,000	(**)
150	Other short-term assets	8,275,318,041	(8,275,318,041)	(**)
151	Short-term prepaid expenses	5,089,969,649	(5,089,969,649)	(**)
152	Deductible value added tax	2,937,021,508	(2,937,021,508)	(**)
153	Taxes and other receivables from the State	248,326,884	(248,326,884)	(**)
160	Other short-term assets	(*)	8,275,318,041	8,275,318,041
161	Short-term deferred expenses	(*)	5,089,969,649	5,089,969,649
162	Deductible value added tax	(*)	2,937,021,508	2,937,021,508
163	Taxes and other receivables from the State	(*)	248,326,884	248,326,884
215	Other long-term receivables	(*)	92,996,257,038	92,996,257,038
216	Other long-term receivables	92,996,257,038	(92,996,257,038)	(**)
240	Long-term assets in progress	18,458,741,633	(18,458,741,633)	(**)
241	Long-term production and business work in progress	17,917,376,633	(17,917,376,633)	(**)
242	Construction in progress	541,365,000	(541,365,000)	(**)
250	Long-term assets in progress	(*)	18,458,741,633	18,458,741,633
251	Long-term production and business work in progress	(*)	17,917,376,633	17,917,376,633
252	Construction in progress	(*)	541,365,000	541,365,000
250	Long-term financial investments	2,589,982,075,419	(2,589,982,075,419)	(**)

Code	Item	Opening balance (as previously presented)	Reclassification	Opening balance (as reclassified)
252	Investments in associates and joint ventures	1,800,000,000,000	(1,800,000,000,000)	(**)
253	Equity investments in other entities	805,739,620,000	(805,739,620,000)	(**)
254	Provision for impairment of long-term financial investments	(15,757,544,581)	15,757,544,581	(**)
260	Long-term financial investments	(*)	2,589,982,075,419	2,589,982,075,419
262	Investments in associates and joint ventures	(*)	1,800,000,000,000	1,800,000,000,000
263	Equity investments in other entities	(*)	805,739,620,000	805,739,620,000
264	Provision for impairment losses on long-term investments in other entities	(*)	(15,757,544,581)	(15,757,544,581)
260	Other long-term assets	91,527,676,161	(91,527,676,161)	(**)
261	Long-term prepaid expenses	91,527,676,161	(91,527,676,161)	(**)
270	Other long-term assets	(*)	91,527,676,161	91,527,676,161
271	Long-term deferred expenses	(*)	91,527,676,161	91,527,676,161
270	Total assets	4,541,466,175,561	(4,541,466,175,561)	(**)
280	Total assets	(*)	4,541,466,175,561	4,541,466,175,561
313	Taxes and other payables to the State	25,638,801,455	(25,638,801,455)	(**)
314	Short-term taxes and other payables to the State	(*)	25,638,801,455	25,638,801,455
314	Payables to employees	1,611,186,284	(1,611,186,284)	(**)
315	Payables to employees	(*)	1,611,186,284	1,611,186,284
315	Short-term accrued expenses	440,376,861	(440,376,861)	(**)
316	Short-term accrued expenses	(*)	440,376,861	440,376,861
318	Short-term unearned revenue	8,098,219,015	(8,098,219,015)	(**)
319	Short-term deferred revenue	(*)	8,098,219,015	8,098,219,015
319	Other short-term payables	6,647,365,864	(6,647,365,864)	(**)
320	Other short-term payables	(*)	6,647,365,864	6,647,365,864
322	Bonus and welfare fund	996,419,642	(996,419,642)	(**)
323	Bonus and welfare fund	(*)	996,419,642	996,419,642
337	Other long-term payables	10,054,201,929	(10,054,201,929)	(**)
338	Other long-term payables	(*)	10,054,201,929	10,054,201,929
410	Owners' equity	4,414,175,686,724	(4,414,175,686,724)	(**)
420	Retained earnings	(*)	552,935,782,104	552,935,782,104

Code	Item	Opening balance (as previously presented)	Reclassification	Opening balance (as reclassified)
420a	Accumulated retained earnings up to the end of the previous year	(*)	452,333,299,264	452,333,299,264
420b	Retained earnings for the current year	(*)	100,602,482,840	100,602,482,840
421	Retained earnings	552,935,782,104	(552,935,782,104)	(**)
421a	Accumulated retained earnings up to the end of the previous year	452,333,299,264	(452,333,299,264)	(**)
421b	Retained earnings for the current year	100,602,482,840	(100,602,482,840)	(**)

(*) New line items in the consolidated statement of financial position under Circular 43.

(**) Line items in the balance sheet under Circular 200 that are no longer presented in the consolidated statement of financial position under Circular 43.

INCOME STATEMENT

Code	Item	Amount presented for the period from 01/01/2025 to 30/06/2025 (as previously presented)	Reclassification	Amount presented for the period from 01/01/2025 to 30/06/2025 (as reclassified)
21	Finance income	45,884,997,905	(45,884,997,905)	(**)
22	Finance income	(*)	45,884,997,905	45,884,997,905
22	Finance costs	(18,567,064,295)	18,567,064,295	(**)
23	Finance costs	(*)	(18,567,064,295)	(18,567,064.295)

(*) New line items in the consolidated income statement under Circular 43.

(**) (**) The line items from the income statement prepared under Circular 43 are no longer presented in the consolidated income statement prepared under Circular 43.

Approved, 25 August 2026

CÔNG TY CỔ PHẦN THAIHOLDINGS THÀNH PHỐ HÀ NỘI

Nguyen Thi Hong	Nguyen Thi Thanh Ha	Vu Ngoc Dinh
Preparer	Chief Accountant	General Director