Mẫu số 01-B

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

No.: 2808a /2026/CV-SVN

SOCIALIST REPUBLIC OF VIET NAM

Independent – Freedom – Happiness

Ho Chi Minh City, August 28 2026

DISCLOSURE OF PERIODIC FINANCIAL REPORTS

To: Hanoi Stock Exchange

According to Article 14, Clause 3 of Circular No. 96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance guiding the disclosure of information on the securities market, VEXILLA VIET NAM GROUP JOINT STOCK COMPANY is disclosing the Q2 2026 financial report to the Hanoi Stock Exchange as follows:

1. **Name of organization**: **VEXILLA VIET NAM GROUP JOINT STOCK COMPANY**

- **Stock code**: SVN
- **Address**: Room 14.21, 14th Floor, Golden King Building, 15 Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City, Vietnam
- **Contact phone/Tel**: 0835790106 Fax:
- Email: solavina@solavina.vn

2. **Content of disclosed information**:

- Q2 2025 Financial Report

☐ Separate Financial Statement (The listed company does not have any subsidiaries and the superior accounting unit has dependent units);

☑ Consolidated Financial Statement (The listed company has subsidiaries);

☐ Combined Financial Statement (The listed company has dependent accounting units with separate accounting organizations).

- Cases requiring an explanation:

+ Corporate income tax profit at the financial result report of the reporting period changes by 10% or more compared to the same period of the previous year:

☑ Yes ☐ No

Explanation document if marked "Yes":

☑ Yes ☐ No

+ The profit after tax in the reporting period is a loss, switching from profit in the same period of the previous year to a loss in this period or vice versa:

☑ Yes ☐ No

Explanation document if marked "Yes":

☑ Yes ☐ No

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM
DN: C=VN, S=HỒ CHÍ MINH, L=QUẬN 7, CN=CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM, OID.0.9.2342.19200300.100.1.1=MST:0101612880
Reason: I am the author of this document
Location: your signing location here
Date: 2026-08-28 22:45:06
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This information has been published on the company's website on: ..../08/2026 at the link: http://solavina.vn/.

We commit that the above disclosed information is true and fully responsible before the law for the contents of the disclosed information.

Attached Documents:

- 6 month 2026 Financial Repor;
- Explanation document of the 6 month 2026 Financial Repor.

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

Legal Representative/Authorized Information Disclosure Representative

(Signature, full name, position, and seal)

GENERAL DIRECTOR

M.S.D.N: 0101512880 - C.T.C.P

CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

THÀNH PHỐ HỒ CHÍ MINH

LE HAI CHAU

VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

Reviewed interim consolidated financial statements
For the six-month period ended 30 June 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Vexilla Viet Nam Group Joint Stock Company (hereinafter called "the Company") presents this report together with the Company's reviewed interim consolidated financial statements for the six-month period ended June 30, 2026.

GENERAL INFORMATION

Vexilla Vietnam Group Joint Stock Company is a joint stock company established and operating in Vietnam under business registration certificate No. 0101612880 issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City) for the first time on February 21, 2005, registered for the 23rd change on March 17, 2026.

THE MEMBERS OF THE BOARD OF MANAGEMENT AND THE BOARD OF GENERAL DIRECTORS

The members of the Board of Management and the Board of General Directors of the Company for the period and to the date of this statement are as follows:

THE BOARD OF MANAGEMENT

Full name	Position
Mr. Michael Marc Lee	Chairman
Mr. Le Hai Chau	Member
Mr. Phung The Tai	Member
Mr. Phan Minh Quang	Member

THE BOARD OF GENERAL DIRECTORS

Full name	Position	Removal and Appointment
Mr. Le Hai Chau	General Director	Removed on 25 February 2026
Mr. Nguyen Van Chien	General Director	Appointed on 25 February 2026

Legal representatives

The legal representative of the Company for the period and to the date of this statement is Mr. Le Hai Chau – General Director.

SUBSEQUENT EVENTS

There have been no material events subsequent to the end of the six-month period ended June 30, 2026 that would require adjustment to, or disclosure in the notes to the interim consolidated financial statements.

AUDITORS

International Auditing and Valuation Company Limited has been appointed to audit the interim consolidated financial statements of the Company for the six-month period ended 30 June 2026.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

DISCLOSURE OF THE BOARD OF GENERAL DIRECTORS RESPONSIBILITIES FOR THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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 interim consolidated financial position of the Company as at 30 June 2026, and its interim consolidated financial performance and its interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial statements. In preparing these interim consolidated financial statements, The Board of General Directors is required to:

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

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

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

COMMITMENT TO INFORMATION DISCLOSURE

The Board of Directors commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 of the Prime Minister detailing the implementation of a number of articles of the Securities Law and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Circular No. 68/2024/TT-BTC dated September 18, 2024 amending and supplementing a number of articles of circulars regulating securities transactions on the securities trading system; clearing and settlement of securities transactions; activities of securities companies and information disclosure on the stock market.

M.S.D.N: 0101612860 - C.T.C.P
CÔNG TY
CỔ PHẦN
TẬP ĐOÀN
VEXILLA
VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

Mr. Le Hai Chau
General Director
Ho Chi Minh, August 28, 2026

No: 2108.1/2026/BCSX/IAV

REVIEW REPORT ON THE INTERIM CONSOLIDATED FINANCIAL INFORMATION

To: The shareholders, The Board of Management, the Board of General Directors of VEXILLA VIET NAM GROUP JOINT STOCK COMPANY

We have reviewed the accompanying interim consolidated financial statements of Vexilla Viet Nam Group Joint Stock Company (hereinafter referred to as "the Company"), prepared on August 28, 2026, as set out from page 05 to page 28, which comprise the Interim Consolidated Financial Position as at 30 June 2026, the Interim Consolidated Income Statement, the Interim Consolidated Cash Flows Statement for the six-month period then ended, and the Notes to the Interim Consolidated Financial Statements.

The Board of General Directors' Responsibility

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

Auditors' Responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 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.

A - TT5 - 3 Khu nhà ở Him Lam Vạn Phúc, Phường Hà Đông, Thành phố Hà Nội
A - TT5 - 3, Him Lam Van Phuc Residential Area, Ha Dong Ward, Hanoi City
Tel: +84 247 303 3668 * Website: https://iav.com.vn

REVIEW REPORT ON THE INTERIM CONSOLIDATED FINANCIAL INFORMATION (CONTINUED)

Auditors' Conclusion

Based on our review, nothing has become to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, of the interim consolidated financial position of the Company as at 30 June 2026, its interim consolidated financial performance and interim consolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of interim consolidated financial statements.

M.S.D.N: 0106299213 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ ĐỊNH GIÁ QUỐC TẾ
THÀNH PHỐ HÀ NỘI

TRUONG VIET ANH
Deputy Director
Audit Practising Registration Certificate No. 5641-2023-283-1

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, August 28, 2026

INTERIM CONSOLIDATED FINANCIAL POSITION

As at 30 June 2026

	ASSETS	Code	Note	Closing balance *VND*	Opening balance *VND*
A.	**SHORT-TERM ASSETS**	**100**		**204,329,118,644**	**142,344,326,712**
I.	**Cash and cash equivalents**	**110**	**5.1**	**313,405,278**	**122,563,342**
1.	Cash	111		313,405,278	122,563,342
II.	**Short-term investments**	**120**		**25,850,000,000**	**35,750,000,000**
1.	Held-to-maturity investments	123	5.2	25,850,000,000	35,750,000,000
III.	**Short-term receivables**	**130**		**177,494,523,666**	**105,801,081,475**
1.	Short-term trade receivables	131	5.3	45,278,000,000	46,178,000,002
2.	Short-term advances to suppliers	132	5.4	4,547,500,000	4,666,500,000
3.	Other short-term receivables	136	5.5	127,669,023,666	54,956,581,473
IV.	**Inventories**	**140**		-	-
V.	**Other short-term assets**	**150**		-	-
V.	**Other short-term assets**	**150**		**671,189,700**	**670,681,895**
1.	Short-term prepaid expenses	151	5.6	91,103,859	149,627,591
2.	Value added tax deductibles	152		580,085,841	521,054,304
B.	**LONG-TERM ASSETS**	**200**		**22,578,966,169**	**84,867,832,085**
I.	**Long-term receivables**	**210**		**22,542,513,429**	**10,047,513,429**
1.	Other long-term receivables	216	5.5	22,542,513,429	10,047,513,429
II.	**Fixed assets**	**220**		**36,452,740**	**54,679,102**
1.	Tangible fixed assets	221	5.7	36,452,740	54,679,102
	- Cost	*222*		*182,263,636*	*182,263,636*
	- Accumulated depreciation	*223*		*(145,810,896)*	*(127,584,534)*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment properties**	**240**		-	-
V.	**Long-term assets in progress**	**240**		-	-
VI.	**Long-term financial investments**	**250**		-	**74,765,639,554**
1.	Equity investments in other entities	253		-	75,000,000,000
2.	Allowances for long-term investments	254		-	(234,360,446)
VII.	**Other long-term assets**	**260**		-	-
	TOTAL ASSETS (270 = 100 + 200)	**270**		**226,908,084,813**	**227,212,158,797**

INTERIM CONSOLIDATED FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

	RESOURCES	Code	Note	Closing balance VND	Opening balance VND
C.	**LIABILITIES**	**300**		**1,018,047,058**	**1,273,039,078**
I.	**Short-term liabilities**	**310**		**1,018,047,058**	**1,273,039,078**
1.	Short-term trade payables	311	5.8	433,500,140	467,357,541
2.	Taxes and amounts payable to the State budget	314	5.10	192,210,676	276,825,322
3.	Payables to employees	315		177,037,876	463,437,549
4.	Short-term accrued expenses	316		135,000,000	-
5.	Other short-term payables	320	5.9	63,022,790	48,143,090
6.	Bonus and welfare fund	323		17,275,576	17,275,576
II.	**Long-term liabilities**	**330**		**-**	**-**
D.	**EQUITY**	**400**		**225,890,037,755**	**225,939,119,719**
I.	**Owner's equity**	**410**	5.11	**225,890,037,755**	**225,939,119,719**
1.	Owner's contributed capital	411		210,000,000,000	210,000,000,000
	- Ordinary shares with voting rights	*411a*		*210,000,000,000*	*210,000,000,000*
2.	Other owner's capital	414		136,465,222	136,465,222
3.	Investment and development fund	418		87,934,868	87,934,868
4.	Retained earnings	420		14,755,160,955	14,768,911,774
	- Retained earnings/(losses) accumulated to the prior year end	*420a*		*14,773,424,567*	*13,512,689,878*
	- Retained earnings/(losses) of the current year	*420b*		*(18,263,612)*	*1,256,221,896*
	Construction investment fund	422		-	-
5.	Non-controlling shareholder interests	429		910,476,710	945,807,855
II.	**Other resources and funds**	**430**		**-**	**-**
	TOTAL RESOURCES (440=300+400)	**440**		**226,908,084,813**	**227,212,158,797**

M.S.D.N: 0101612880 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

Preparer	**Accounting Manager**	**General Director**
Le Thi Luyen	**Le Thi Luyen**	**Le Hai Chau**

Ho Chi Minh, Vietnam
August 29, 2026

INTERIM CONSOLIDATED INCOME STATEMENT

For the six-month period ended 30 June 2026

	ITEMS	Code	Note	Current period *VND*	Prior period *VND*
1.	**Gross revenue from goods sold and services rendered**	**01**	6.1	**-**	**26,052,968,400**
2.	Deductions	02		-	-
3.	**Net revenue from goods sold and services rendered (10 = 01 - 02)**	**10**		**-**	**26,052,968,400**
4.	Cost of goods sold and services rendered	11	6.2	-	25,822,215,800
5.	**Gross profit from goods sold and services rendered (20 = 10 - 11)**	**20**		**-**	**230,752,600**
6.	Financial income	22	6.3	769,632,174	2,290,723,437
7.	Financial expenses	23	6.4	(234,360,446)	284,708,457
	In which: Interest expense	24		-	*286,503,288*
8.	Selling expenses	25		-	-
9.	General and administration expenses	26	6.5	1,414,592,993	1,146,206,217
10.	**Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}**	**30**		**(410,600,373)**	**1,090,561,363**
11.	Other income	31	6.6	490,958,904	463,856,164
12.	Other expenses	32	6.7	14,902,576	4,903,786
13.	**Other profit (40 = 31 - 32)**	**40**		**476,056,328**	**458,952,378**
14.	**Accounting profit before tax (50=30+40)**	**50**		**65,455,955**	**1,549,513,741**
15.	Current corporate income tax expense	51	6.8	114,537,919	310,819,117
16.	Deferred corporate tax expense	52		-	-
17.	**Net profit/ (losses) after corporate income tax**	**60**		**(49,081,964)**	**1,238,694,624**
18.	Net profit/ (losses) after tax of the parent	61		(18,263,612)	1,228,808,346
19.	Net profit/ (losses) after of NCI	62		(30,818,352)	9,886,278
20.	**Basic earnings per share**	**70**	**6.10**	**(1)**	**59**
21.	**Diluted earnings per share**	**71**	**6.10**	**(1)**	**59**

M.S.D.N: 0101612880 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM
THÀNH PHỐ HỒ CHÍ MINH

Preparer	Accounting Manager	General Director
Le Thi Luyen	Le Thi Luyen	Le Hai Chau

Ho Chi Minh, Vietnam
August 29, 2026

INTERIM CONSOLIDATED CASH FLOWS STATEMENT

For the six-month period ended 30 June 2026
(Indirect method)

	ITEMS	Code	Note	Current period VND	Prior period VND
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**				
1.	***Profit before tax***	***01***		***65,455,955***	***1,549,513,741***
2.	**Adjustments for:**				
	- Depreciation and amortisation of fixed assets and investment properties	02		18,226,362	18,226,362
	- Allowances and provisions	03		(234,360,446)	(1,794,831)
	- (Gains)/losses from investing activities	05		(769,632,174)	(2,290,723,437)
	- Interest expense	06		-	286,503,288
3.	**Operating profit before changes in working capital**	**08**		**(920,310,303)**	**(438,274,877)**
	- Change in receivables	09		(84,202,170,439)	(28,151,721,513)
	- Change in payables (excluding accrued loan interest and corporate income tax payable)	11		(162,819,650)	2,303,793,436
	- Change in prepaid expenses	12		58,523,732	(204,544,627)
	- Interest paid	14		-	(287,940,822)
	- Corporate income tax paid	15		(206,710,289)	(122,504,497)
	Net cash flows from operating activities	***20***		***(85,433,486,949)***	***(26,901,192,900)***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**				
1.	Cash outflow for lending, buying debt instruments of other entities	23		(12,000,000,000)	(26,500,000,000)
2.	Cash recovered from lending, selling debt instruments of other entities	24		21,900,000,000	-
3.	Cash recovered from equity investment in other entities	26		75,000,000,000	49,181,500,000
4.	Interest earned, dividends and profits received	27		724,328,885	1,022,223,437
	Net cash flows from investing activities	***30***		***85,624,328,885***	***23,703,723,437***

INTERIM CONSOLIDATED CASH FLOWS STATEMENT (CONTINUED)

For the six-month period ended 30 June 2026
(Indirect method)

	ITEMS	Code	Note	Current period VND	Prior period VND
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**				
1.	Proceeds from borrowings	33		-	6,600,000,000
2.	Repayment of borrowings	34		-	(6,600,000,000)
	Net cash flows from financing activities	***40***		-	-
	Net increase/(decrease) in cash for the period (50=20+30+40)	**50**		**190,841,936**	**(3,197,469,463)**
	Cash and cash equivalents at the beginning of the period	**60**		**122,563,342**	**3,465,293,716**
	Effects of changes in foreign exchange rates	61		-	-
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**		**313,405,278**	**267,824,253**

M.S.D.N: 0101612860 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN VEXILLA VIỆT NAM

Preparer	Accounting Manager	General Director
Le Thi Luyen	**Le Thi Luyen**	**Le Hai Chau**

Ho Chi Minh, Vietnam
August 29, 2026

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

These notes are an integral part of and should be read in conjunction with the accompanying interim consolidated financial statements.

1. GENERAL INFORMATION

1.1. Structure of ownership

Vexilla Vietnam Group Joint Stock Company is a joint stock company established and operating in Vietnam under business registration certificate No. 0101612880 issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City) for the first time on February 21, 2005, registered for the 23rd change on March 17, 2026.

The charter capital of the Company is: VND 210,000,000,000 (In words: Two hundred and ten billion dong).

The Company has investments in a subsidiary as presented in Note 1.5 below (hereinafter collectively referred to as the "Company").

The Company's shares are officially listed and traded on the Hanoi Stock Exchange (HNX) under the stock code SVN.

The Company's head office is located at Room 14.21, 14th Floor, Golden King Building, No. 15 Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City, Vietnam.

1.2. Business area

The Company's main business area is trading and invesment.

1.3. Business activities

During the period, the Company's main business activities are:

- Wholesale of agricultural and forestry raw materials (excluding wood, bamboo, and rattan) and live animals
  Details: Wholesale of paddy, corn, and other cereals; wholesale of agricultural, forestry, and aquatic products (not conducted at the head office);
- Wholesale food;
- Wholesale of metals and metal ores.

1.4. Normal production and business cycle

The Company's normal production and business cycle is carried out for no more than 12 months.

1.5. Corporate Structure

As of June 30, the Company has 01 subsidiary and dependent branches as follows:

Company name	Place of establishment and operation	Ownership interest (%)	Voting rights held (%)	Main activities
Subsidiary				
M&S Trading Joint Stock Company	Ha Noi	97.61%	97.61%	Wholesale of all kinds of goods

Branch	Address	Operating status
Branch of Vexilla Vietnam Group Joint Stock Company	15th floor, Viwaseen building, 48 To Huu street - Trung Van ward - Nam Tu Liem district - Hanoi	Active

1.6. Disclosure of information comparability in the consolidated interim financial statements

The interim consolidated financial statements are prepared by the Company on a basis that ensures the comparability of the information presented.

2. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENT AND ACCOUNTING PERIOD

2.1. Basis to preparing interim consolidated financial statement

The accompanying interim consolidated financial statements are presented in Vietnam Dong (VND), according to the principle of historical cost and in accordance with Vietnamese Accounting Standards and Vietnamese Corporate Accounting System and applicable regulations on preparation and presentation of financial statements.

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

2.2. Going concern assumption

There have been no events that cast significant doubt on its ability to continue as a going concern. The company neither intends nor is forced to cease operations, or significantly scale back its operations.

2.3. Accounting period

The Company's financial year begins on 01 January and ends on 31 December.

For the six-month interim accounting period ended June 30, 2026, the Company prepared the interim consolidated financial statements in accordance with applicable regulations.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1. Accounting regime applied

The Company applies the Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 guiding the Enterprise Accounting System, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014 and other related regulations. Circular No. 202/2014/TT-BTC dated December 22, 2014 and Circular No. 43/2026/TT-BTC amending Circular No. 202/2024/TT-BTC provide guidance on the preparation and presentation of consolidated financial statements, together with other circulars issued by the Ministry of Finance guiding the implementation of Accounting Standards in the preparation and presentation of consolidated financial statements.

3.2. Statement of compliance with Vietnamese Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and the related guidance issued by the State. The consolidated financial statements have been prepared and presented in accordance with all applicable requirements of each Vietnamese Accounting Standard, the circulars providing guidance on the implementation of such standards, and the prevailing Accounting Regime.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1. Accounting Estimates

The preparation of interim consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial statements requires The Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the six-month accounting period. Although these accounting estimates are based on The Board of General Directors' best knowledge, actual results may differ from those estimates.

4.2. Basis of consolidation of the consolidated interim financial statements

The consolidated interim financial statements include the Company's separate interim financial statements and the interim financial statements of M&S Trading Joint Stock Company, which is controlled by the Company (subsidiary), prepared up to June 30 each year. This control is achieved when the Company has the ability to govern the financial and operating policies of the investee in order to obtain benefits from its activities.

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the date of acquisition or up to the date of disposal of the investment in such subsidiaries.

Where necessary, the financial statements of subsidiaries are adjusted to ensure that the accounting policies applied by the Company and its subsidiaries are consistent.

All intra-group transactions and balances are eliminated on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

4.3. Business combinations

The assets, liabilities and contingent liabilities of the subsidiary are measured at their fair values at the acquisition date. Any excess of the purchase consideration over the aggregate fair value of the assets acquired is recognized as goodwill. Any shortfall of the purchase consideration below the aggregate fair value of the assets acquired is recognized in the results of operations of the accounting period in which the acquisition of the subsidiary occurs.

4.4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquidity investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4.5. Financial investments

Investments in Equity Instruments of Other Entities

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

Investments in equity instruments of other entities are stated at cost less any provision for diminution in value of investments.

4.6. Receivables

Receivables are presented in the financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue age of the debts, or the expected loss that may occur, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties.

4.7. Tangible fixed assets

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

The cost of tangible fixed assets that are self-constructed or self-produced includes construction costs, actual production costs incurred, and installation and trial run costs.

	Depreciable amount
Machinery and Equipment	05 - 10

Gains or losses arising from the disposal or sale of assets are determined as the difference between the proceeds from disposal and the net book value of the assets, and are recognized in the Income Statement.

4.8. Deferred expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Deferred expenses of the Company include the following expenses:

Tools and equipment

Tools and equipment put into use are amortized to expenses on a straight-line basis over a period of less than 12 months.

4.9. Accounts payable and accrued expenses

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Accrued expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company.
- Accrued expenses reflect accounts payable for goods and services received from the seller or already delivered to customers but not yet paid due to the absence of invoices or insufficient records, accounting documents and accounts payable to the employee in terms of salary, leave, production and business expenses to be deducted in advance. Incurred expenses, if there is a difference with the amount appropriated, the accountant shall make additional entries or write down expenses corresponding to the difference.
- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

4.10. Owner's equity

The owner's invested capital is recognized according to the actual capital contributed by the shareholders.

Development Investment Fund

The Development Investment Fund is appropriated from profit after corporate income tax and is used for investment in expanding the scale of production and business activities or for intensive investment in the Company. The appropriation of the Development Investment Fund is made in accordance with the resolution of the Annual General Meeting of Shareholders.

4.11. Distribution of profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

4.12. Revenue and income

Revenue from sales of goods and finished products

Revenue from sales of goods and finished products is recognized when all of the following conditions are satisfied:

• The Company has transferred substantially all the risks and rewards of ownership of the products or goods to the buyer.
• The Company no longer retains managerial involvement or control over the goods as the owner.
• The amount of revenue can be measured reliably.
• The Company has obtained or will obtain economic benefits from the sales transaction.
• The costs related to the sales transaction can be measured reliably.

Financial income

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

4.13. Cost of goods sold and service rendered

Cost of goods sold includes the cost of products, goods and services rendered during the period and is recorded in accordance with revenue during the period. The cost of direct raw materials consumed in excess of normal levels, labor costs, and fixed general production costs that are not allocated to the value of warehoused products must be immediately calculated into the cost of goods sold (after minus compensation, if any) even when the products and goods have not been determined to be consumed.

4.14. General and administration expenses

General and administration expenses reflect actual expenses occurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

4.15. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the statement of income because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The determination of income tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

4.16. Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the reltionship.

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET

5.1. Cash

	Closing balance *VND*	Opening balance *VND*
Cash	305,462,134	117,822,989
Demand deposits in banks	7,943,144	4,740,353
- Military Commercial Joint Stock bank	1,512,485	298,503
- Vietnam Joint Stock Commercial Bank for Industry and Trade	3,127,277	-
- Other banks	3,303,382	4,441,850
	313,405,278	**122,563,342**

5.2. Short-term held-to-maturity investments

	Closing balance			Opening balance		
	Cost	Allowance	Fair value	Cost	Allowance	Fair value
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Short-term	***25,850,000,000***	-	-	***35,750,000,000***	-	-
Lending receivables:	25,850,000,000	-	-	35,750,000,000	-	-
- Mr. Pham Van Hung (i)	12,000,000,000	-	-	-	-	-
- Mr. Ha Quyet Chien (ii)	13,850,000,000	-	-	13,850,000,000	-	-
- Ms. Hoang Hai Trang	-	-	-	21,900,000,000	-	-
	25,850,000,000	-	-	**35,750,000,000**	-	-

(i) Pursuant to Loan Agreement No. 10.01.2026/HĐVT dated January 10, 2026 between the Company and Mr. Pham Van Hung, under which the loan principal amounts to VND 12,000,000,000, bears interest at 7% per annum and has a term of 6 months.

(ii) Pursuant to Loan Agreement No. 01.2022/HDVT dated May 20, 2022 and its accompanying Appendix, bearing interest at 5% per annum, secured by 10 adjoining houses in Nam 32 Urban Area, Tram Troi Town, Hoai Duc District, Hanoi, under the Real Estate Sale and Purchase Agreement between Lung Lo 5 Investment and Development Joint Stock Company and Mr. Ha Quyet Chien.

5.3. Short-term trade receivables

	Closing balance		Opening balance	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
New East West Company Limited (i)	45,278,000,000	-	45,278,000,000	-
Other trade receivables	-	-	900,000,002	-
	45,278,000,000	-	**46,178,000,002**	-

(i): Pursuant to Share Transfer Contract No. 30/06/2026/HĐCNCP-LL5 dated June 20, 2026, the issuing entity is Lung Lo 5 Investment and Development Joint Stock Company. The common shares, with a par value of VND 10,000 per share, totaling 6,340,000 shares, were transferred at a price of VND 11,700 per share, with a total transfer value of VND 74,178,000,000.

5.4. Short-term advances to suppliers

	Closing balance		Opening balance	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Foveris Joint Stock Company	4,500,000,000	-	4,500,000,000	-
International Auditing and Valuation Company Limited	-	-	115,000,000	-
Prepayments to other suppliers	47,500,000		51,500,000	-
	4,547,500,000		**4,666,500,000**	

5.5. Other receivables

5.5.1. Other short-term receivables

	Closing balance		Opening balance	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Advances	-	-	2,150,820,000	-
Interest receivables from lending	394,399,289	-	349,096,000	-
Mr. Phung The Tai (i)	8,000,000,000	-	8,000,000,000	-
Contract performance deposits (ii)	27,700,000,000	-	27,700,000,000	-
Receivables from business cooperation:	90,690,958,904	-	14,500,000,000	-
- Ms. Luong Thi Thu Dung (iii)	40,490,958,904	-	-	-
- Mr. Phung The To (iv)	35,700,000,000	-	-	-
- Mr. Cao Minh Tuan (v)	14,500,000,000	-	14,500,000,000	-
Interest from business cooperation	-	-	1,473,000,000	-
Other receivables	883,665,473	-	783,665,473	-
	127,669,023,666	-	**54,956,581,473**	-

5.5.1. Other short-term receivables (Continued)

(i) Deposit paid to Mr. Phung The Tai under Agreement No. 01/2024.TTHT dated June 24, 2024 for the acquisition of 25 hectares of agricultural land located in Hung Tam Hamlet, Hung An Commune, Bac Quang District, Ha Giang Province.

(ii) Pursuant to Share Purchase Deposit Agreement No. 2204/2025-HDDC dated April 22, 2025, the issuer is Cyan Joint Stock Company, with a deposit amount of VND 16 billion for the proposed purchase of 4,000,000 shares.
Pursuant to Capital Contribution Purchase Deposit Agreement No. 23.04/2025/HDDC dated April 23, 2025, the issuer is Mya Capital Financial Investment Company Limited, with a deposit amount of VND 11.7 billion for the proposed purchase of 23.4% of the capital contribution value.

(iii) The receivable from Ms. Luong Thi Thu Dung represents receivables arising from business cooperation and late payment penalties under Business Cooperation Agreement No. 0702/2026/HTKD-MS dated February 7, 2026 and the Minutes of Liquidation of Business Cooperation Agreement No. 0704/2026/BBTL/MS dated April 7, 2026.

(iv) The receivable from Mr. Phung The To arises under Business Cooperation Agreement No. 1403/2026/HTKD-MS dated March 14, 2026, for the purpose of supplementing capital for the project "Forest – Agriculture – Experiential Tourism and Resort Ecological Complex".

(v) The receivable from Mr. Cao Minh Tuan arises under Investment Entrustment Agreement No. 2008/2025/HĐUT/MS-TUAN dated August 20, 2025, under which the Company agreed to entrust Mr. Tuan with VND 14.5 billion for investment in the "Verdant Hill Hot Spring Resort" Project.

5.5.2. Other long-term receivables

	Closing balance		Opening balance	
	Carrying amount	Provision	Carrying amount	Provision
	VND	VND	VND	VND
Deposits and pledges	42,513,429	-	47,513,429	-
Ms. Do Nhu Kieu Anh (i)	22,500,000,000	-	-	-
Foveris Joint Stock Company	-	-	10,000,000,000	-
	22,542,513,429	**-**	**10,047,513,429**	**-**

(i) The receivable from Ms. Do Nhu Kieu Anh arises under Investment Cooperation Agreement No. 0104/2026/HĐHT/VEXILLA dated April 1, 2026 between the Company and Ms. Do Nhu Kieu Anh, under which the Company contributes VND 22,500,000,000 together with Ms. Do Nhu Kieu Anh to invest in New East West Company Limited, which is implementing the Nam Road 32 New Urban Area Project (WEST POINT) in Hoai Duc Commune, Hanoi City. The Company is entitled to profits and bears its share of losses and responsibilities for risks arising from the cooperation activities based on the results of the cooperation, which are settled at the end of the period.

5.6. Short-term deferred expenses

	Closing balance	Opening balance
	VND	VND
Tools and supplies put into use	91,103,859	149,627,591
	91,103,859	149,627,591

5.7. Tangible fixed assets

	Machinery and equipment *VND*	Total *VND*
COST		
Opening balance	**182,263,636**	**182,263,636**
Closing balance	182,263,636	182,263,636
ACCUMULATED DEPRECIATION		
Opening balance	**127,584,534**	**127,584,534**
Increase in the period	18,226,362	18,226,362
- Depreciation charged	*18,226,362*	*18,226,362*
Closing balance	**145,810,896**	**145,810,896**
NET BOOK VALUE		
- Opening balance	**54,679,102**	**54,679,102**
- Closing balance	**36,452,740**	**36,452,740**

5.8. Short-term trade payables

	Closing balance *VND*	Opening balance *VND*
Kien Viet Construction And Advertising Company	139,869,600	139,869,600
Sen Dai Viet Trading Company Limited	74,830,000	74,830,000
Others	218,800,540	252,657,941
	433,500,140	**467,357,541**

5.9. Other short-term payables

	Closing balance *VND*	Opening balance *VND*
Trade union fees	39,710,450	39,710,450
Payables for social insurance and health insurance	8,432,640	8,432,640
Other payables	14,879,700	-
	63,022,790	**48,143,090**

5.10. Taxes and amounts payable to the State budget

	Opening balance		Movement in the period		Closing balance	
	Taxes Payable	Taxes Receivable	Amount payable	Paid	Taxes Payable	Taxes Receivable
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Corporate income tax	276,164,722	-	114,537,919	206,710,289	183,992,352	-
Personal income tax	660,600	-	74,843,631	74,484,231	1,020,000	-
Fees, charges and other taxes	-	-	7,198,324	-	7,198,324	-
	276,825,322	**-**	**196,579,874**	**281,194,520**	**192,210,676**	**-**

The determination of the Company's tax liability is based on current tax regulations. However, these regulations change from time to time and the final determination of tax liability depends on the inspection results of the competent tax authority.

Corporate income tax

Income from the Company's activities is subject to corporate income tax at a rate of 20%.

Other taxes

The Company declares and pays according to regulations.

5.11. Owner's equity

5.11.1. Reconciliation table of equity

	Owner's contributed capital	*Other capital of owners*	*Investment and development fund*	*Retained earnings*	*Non-controlling shareholder interests*	*Total*
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Prior year's opening balance	**210,000,000,000**	**136,465,222**	**87,934,868**	**13,515,749,878**	**936,416,107**	**224,676,566,075**
Increase in the year	-	-	-	1,253,161,896	9,391,748	(3,060,000)
- Profit for the year	-	-	-	*1,265,613,644*	-	*1,265,613,644*
- Separation of non-controlling interests	-	-	-	*(9,391,748)*	*9,391,748*	-
- Adjustment for changes in ownership interest due to capital increase	-	-	-	*(3,060,000)*	-	*(3,060,000)*
Prior year's closing balance	**210,000,000,000**	**-**	**87,934,868**	**14,768,911,774**	**945,807,855**	**225,939,119,719**
Current period's opening balance	**210,000,000,000**	**-**	**87,934,868**	**14,768,911,774**	**945,807,855**	**225,939,119,719**
Increase in the period	-	-	-	(18,263,612)	(30,818,352)	(49,081,964)
- Profit for the period	-	-	-	*(18,263,612)*	*(30,818,352)*	*(49,081,964)*
- Adjustment for changes in ownership interest due to capital increase	-	-		*4,512,793*	*(4,512,793)*	-
Current period's closing balance	**210,000,000,000**	**-**	**87,934,868**	**14,755,160,955**	**910,476,710**	**225,890,037,755**

5.11.2. Details of owner's investment capital

	Closing balance		Opening balance	
	Contributed capital VND	*Percentage* %	*Contributed capital* VND	*Percentage* %
MYA Capital Financial Investment Group Company Limited	9,800,000,000	4,67%	9,800,000,000	4,67%
Ms. Trinh Thi Lan	10,000,000,000	4,76%	10,000,000,000	4,76%
Mr. Le Trinh Minh Tuan	10,000,000,000	4,76%	10,000,000,000	4,76%
Ms. Nguyen Nguyet Anh	10,000,000,000	4,76%	10,000,000,000	4,76%
Capital contributed by other parties	170,200,000,000	81,05%	170,200,000,000	81,05%
	210,000,000,000	**100,00%**	**210,000,000,000**	**100,00%**

5.11.3. Capital transactions with owners and dividend distribution, profit sharing

	Current period *VND*	Prior period *VND*
Owner's invested equity		
Capital contribution at the beginning of the period	210,000,000,000	210,000,000,000
Contributed capital increased during the period	-	-
Capital contribution at the end of the period	210,000,000,000	210,000,000,000
Dividends and distributed profits	-	-

5.11.4. Shares

	Closing balance *VND*	Opening balance *VND*
- Number of shares registered for issuance	21,000,000	21,000,000
- Number of shares issued to the public	21,000,000	21,000,000
+ Ordinary shares	*21,000,000*	*21,000,000*
+ Preference shares	-	-
- Number of outstanding shares in circulation	21,000,000	21,000,000
+ Ordinary shares	*21,000,000*	*21,000,000*
+ Preference shares	-	-

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1. Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from sales of goods and provision of services	-	26,052,968,400
	-	**26,052,968,400**

6.2. Cost of goods sold and services rendered

	Current period VND	Prior period VND
Cost of goods sold and services provided	-	25,822,215,800
	-	**25,822,215,800**

6.3. Financial income

	Current period VND	Prior period VND
Bank and loan interest	769,632,174	1,022,223,437
Revenue from other financial activities	-	1,268,500,000
	769,632,174	**2,290,723,437**

6.4. Financial expenses

	Current period VND	Prior period VND
Interest expense	-	286,503,288
Allowance for investments – recognition/reversal	(234,360,446)	(1,794,831)
	(234,360,446)	**284,708,457**

6.5. General administrative expense

	Current period VND	Prior period VND
Management staff costs	511,460,759	657,437,642
Cost of tools, instruments and supplies	51,219,732	42,675,468
Fixed asset depreciation expense	18,226,362	18,226,362
Taxes, charges and fees	1,530,000	8,952,700
Cost of outsourced services	832,156,140	417,473,256
Others cash expenses	-	1,440,789
	1,414,592,993	**1,146,206,217**

6.6. Other income

	Current period VND	Prior period VND
Income from deposit penalties, deposit retention fees and interest on late refunds	490,958,904	463,856,164
	490,958,904	**463,856,164**

6.7. Other expenses

	Current period VND	Prior period VND
Administrative penalties	7,287,899	4,903,786
Other costs	7,614,677	-
	14,902,576	**4,903,786**

6.8. Corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax expense	114,537,919	310,819,117
		-
Total current corporate income tax expense	**114,537,919**	**310,819,117**

6.9. Production and business expenses by nature

	Current period VND	Prior period VND
Labour costs	511,460,759	657,437,642
Cost of tools, instruments and supplies	51,219,732	42,675,468
Fixed asset depreciation expense	18,226,362	18,226,362
Cost of outsourced services	832,156,140	26,239,689,056
Others cash expenses	1,530,000	10,393,489
	1,414,592,993	**26,968,422,017**

6.10. Basic earnings per share and Diluted earnings per share

	Current period	Prior period
a) Basic earnings per share	-	-
Profit after corporate income tax (VND)	(18,263,612)	1,228,808,346
Adjustments reducing accounting profit to determine profit attributable to ordinary shareholders:	-	-
- Appropriation to the bonus and welfare fund	-	-
Profit attributable to ordinary shareholders (VND)	(18,263,612)	1,228,808,346
Average ordinary shares in circulation for the year (shares)	*21,000,000*	*21,000,000*
Basic earnings per share (VND/Share)	**(1)**	**59**
b) Diluted earnings per share		
Number of additional shares issued	-	-
Diluted earnings per share (VND/Share)	**(1)**	**59**

7. OTHER INFORMATION

7.1. Contingent liabilities

The Company has no contingent liabilities arising from events that have occurred that may affect the information presented in the interim consolidated financial statements and that are beyond the Company's control or have not yet been recognized.

7.2. The events arising after the end of the accounting period

The Board of General Directors of the Company confirms that, in their opinion, in all material respects, there have been no unusual events occurring after the end of the accounting period that would affect the consolidated financial position and operations of the Company and that require adjustment to or disclosure in these interim consolidated financial statements.

7.3. Transactions and balances with related parties

Related parties of the Company include key management personnel, individuals related to key management personnel, and other related parties.

7.3.1. Transactions and balances with key management members and related individuals with key management members

Key management members include: Members of the Board of Management and members of the Executive Board (the Board of General Directors, Chief accountant). Individuals associated with key management members are close family members of key management members.

Income of key management members:

The General Director's income earned during the period is as follows:

	Current period *VND*	Prior period *VND*
Income including salaries, social insurance, health insurance, and unemployment insurance.	200,000,000	125,540,000
	200,000,000	**125,540,000**

Transaction with key management members and related individuals with key management members.

The Company does not occur sales transactions and provides services to key management members and related individuals with key management members:

Balances with key management personnel and their related individuals

As at the end of the accounting period, the Company had no outstanding balances with key management personnel or their related individuals.

7.3.2. Transactions and balances with other related parties

Other related parties to the Company include: associates, jointly controlled businesses, individuals with direct or indirect voting rights in the Company and their immediate family members, businesses directly or indirectly controlled by key management personnel and individuals with direct or indirect voting rights of the Company and their immediate family members.

During the six-month accounting period, the Company had no significant transactions with or outstanding balances due to or from related companies.

7.4. Information of Department

The Company does not prepare segment reports as it does not meet any of the three conditions requiring the preparation of segment reports by business segment or geographical area as prescribed in Circular No. 20/2006/TT-BTC dated March 20, 2006, issued by the Ministry of Finance, providing guidance on the implementation of six (6) Accounting Standards promulgated under Decision No. 12/2005/QD-BTC dated February 15, 2005 of the Minister of Finance.

7.5. Comparative figures

The comparative figures presented in the interim consolidated statement of financial position and the corresponding notes are those of the consolidated financial statements for the financial year ended December 31, 2025 of Vexilla Vietnam Group Joint Stock Company, which were audited by International Auditing and Valuation Company Limited.

The comparative figures presented in the interim consolidated statement of profit or loss, the interim consolidated statement of cash flows and the corresponding notes are those of the Company's interim consolidated financial statements for the six-month accounting period ended June 30, 2025, which were reviewed by International Auditing and Valuation Company Limited.

Certain opening balances in the consolidated statement of financial position have been re-presented to conform with the requirements for the presentation and classification of items under Circular No. 99/2025/TT-BTC, which replaces Circular No. 200/2014/TT-BTC. The details of the re-presentation are as follows:

Effect on the interim consolidated statement of financial position

Restated figures applied under Circular No. 99/2025/TT-BTC			Figures presented under Circular No. 200/2014/TT-BTC			
Items	Code	Opening balance Restate VND	Items	Code	Opening balance VND	Difference VND
ASSETS			**ASSETS**			
II. Short-term financial investments	**120**	**35,750,000,000**	**II. Short-term investments**	**120**	**-**	**35,750,000,000**
1. Short-term held-to-maturity investments	123	35,750,000,000	1. Held-to-maturity investments	123	-	35,750,000,000
III. Short-term receivables	**130**	**-**	**III. Short-term receivables**	**130**	**35,750,000,000**	**(35,750,000,000)**
		-	Short-term loan receivables	135	35,750,000,000	(35,750,000,000)

Preparer
Le Thi Luyen

Accounting Manager
Le Thi Luyen

General Director
Le Hai Chau
Ho Chi Minh, Vietnam
August 28, 2026