THANG LONG INVESTMENT 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 MANAGEMENT

The Board of Management of Thang Long Investment Group Joint Stock Company (hereinafter called "the Company") presents this report together with the interim consolidated financial statements of the Company for the six-month period ended 30 June 2026.

GENERAL INFORMATION

The company operates under the Joint Stock Company Business Registration Certificate No. 0101164614, registered for the first time on 27 July 2001, and the 33th amendment dated 05 June 2026 issued by the Hanoi Department of Finance.

The company's headquarters is on the 8th Floor, Tower B, Song Da Building, Pham Hung Street, Tu Liem Ward, Ha Noi City.

THE MEMBERS OF THE BOARD OF DIRECTORS, THE BOARD OF SUPERVISORS, AND THE BOARD OF MANAGEMENT

The members of the Board of Directors, the Board of Supervisors, and the Board of Management of the Company during the period and to the date of this statement are as follows:

The Board of Directors

Full name	Position	Date of appointment/dismissal
Mr. Nguyen Phuc Long	Chairman of BOD	Re-appointed on 13/05/2026
Mr. Ho Ngoc Hai	Member	Re-appointed on 13/05/2026
Mr. Dang Van Giap	Member	Appointed on 13/05/2026
Ms. Dao Thi Thanh	Member	Re-appointed on 13/05/2026
Mr. Nguyen Viet Viet	Member	Dismissed on 13/05/2026
Mr. Duong Quang Trung	Member	Re-appointed on 13/05/2026

The Board of Supervisors

Full name	Position	Date of appointment/dismissal
Mr. Vu Ngoc Anh	Head of BOS	Appointed on 13/05/2026
	Member	Dismissed on 13/05/2026
Ms. Nguyen Thi Anh Tuyet	Head of BOS	Dismissed on 13/05/2026
	Member	Appointed on 13/05/2026
Ms. Ho Thi Thu Ha	Member	Dismissed on 13/05/2026
Ms. Tran Thi Thuy Hang	Member	Appointed on 13/05/2026

The Board of Management

Full name	Position
Mr. Ho Ngoc Hai	General Director
Ms. Dao Thi Thanh	Deputy General Director
Mr. Nguyen Minh Quan	Deputy General Director

Legal representatives

The legal representative of the Company during the period and to the date of this statement is Mr. Nguyen Phuc Long - Chairman of the Board of Directors and Mr. Ho Ngoc Hai – General Director.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

EVENTS ARISING AFTER THE END OF THE PERIOD

There are no significant events occurring after the period ended 30 June 2026, which needs to be adjusted or presented in these interim consolidated financial statements.

AUDITORS

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

DISCLOSURE OF THE BOARD OF MANAGEMENT'S RESPONSIBILITIES FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for preparing the interim consolidated financial statements, which gives a true and fair view of the consolidated financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the six-month period ended 30 June 2026 in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these interim financial statements, The Board of Management 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 financial statements;
- Prepare the 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 financial statements so as to minimize errors and frauds.

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Management 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 Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

COMMITMENT ON INFORMATION DISCLOSURE

The Board of Management confirms that the Company has complied with Decree No. 155/2020/ND-CP dated 31 December 2020 elaborating certain articles of the Law on Securities, as amended and supplemented by Decree No. 245/2025/ND-CP dated 11 September 2025 of the Government. The Company has not violated its obligations to disclose information in accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated 18 September 2024, Circular No. 18/2025/TT-BTC dated 26 April 2025 and Circular No. 08/2026/TT-BTC dated 3 February 2026 of the Ministry of Finance.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management approved the attached interim consolidated financial statements. The interim consolidated financial statements reflected truly and fairly the Company's consolidated financial position as at 30 June 2026, as well as the consolidated financial performance and consolidated cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

For and on behalf of The Board of Management,

Nguyen Phuc Long
Chairman of the Board of Directors
Ha Noi, 29 August 2026

No: 0207.1/2026/BCSX/IAV

INTERIM FINANCIAL INFORMATION REVIEWED REPORT

To: **The shareholders**
The Board of Directors, the Board of Supervisors, and the Board of Management
Thang Long Investment Group Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Thang Long Investment Group Joint Stock Company (hereinafter called "the Company") prepared on 29 August 2026, from page 05 to 50, which comprise the Interim Consolidated Financial Position as at 30 June 2026, the Interim Consolidated Profit and Loss Statement, and Interim Consolidated Cash Flow Statement for the six-month period then ended, and the Notes to the Interim Consolidated Financial Statements.

The Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to iterim consolidated financial reporting and for such internal control as The Board of Management determines is necessary to enable the preparation of interim consolidated 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 consolidated financial statements based on our review. We conducted our review in accordance with 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 inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substaintially 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 material matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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 give a true and fair review, in all material respects, of the interim consolidated financial position of the Company as at 30 June 2026 and of their results of operation and their cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim consolidated financial reporting.

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

NGUYEN PHUONG THUY
Deputy Director
Audit Practising Registration Certificate
No. 4567-2022-283-1

For and on behalf of
INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Ha Noi, 29 August 2026

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
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INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

ASSETS	Code	Note	Closing balance	Opening balance (restated)
A - SHORT-TERM ASSETS	**100**		**1,762,714,519,214**	**1,620,144,319,192**
I. Cash and cash equivalents	**110**	**5.1**	**98,261,124,482**	**19,905,637,699**
1. Cash	111		98,230,124,482	19,875,637,699
2. Cash equivalents	112		31,000,000	30,000,000
II. Short-term financial investments	**120**	**5.2**	**526,434,151,931**	**571,834,423,021**
1. Short-term held-to-maturity investments	123		526,434,151,931	571,834,423,021
III. Short-term receivables	**130**		**533,908,729,666**	**421,497,397,210**
1. Short-term trade receivables	131	5.3	210,688,405,596	259,042,486,083
1. Short-term advances to suppliers	132	5.4	300,369,947,474	148,928,369,233
2. Other short-term receivables	135	5.5	29.118.202.971	19.794.368.269
1. Allowance for doubtful debts	137	5.6	(6,267,826,375)	(6,267,826,375)
IV. Inventories	**140**		**590,147,294,691**	**587,678,905,691**
1. Inventories	141	5.8	590,147,294,691	587,678,905,691
VI. Other short-term assets	**160**		**13,963,218,444**	**19,227,955,571**
1. Short-term prepaid expenses	161	5.7	2,561,450,458	3,242,201,327
2. Deductible value added tax	162		7,881,562,455	12,414,653,379
3. Taxes and other receivables from the State budget	163	5.18	3,520,205,531	3,571,100,865
B - LONG-TERM ASSETS	**200**		**2,330,928,045,595**	**2,459,845,689,286**
I. Long-term receivables	**210**		**284,312,082,909**	**320,929,082,909**
1. Long-term advances to suppliers	212	5.4	84,307,660,259	120,927,660,259
2. Other long-term receivables	215	5.5	200,004,422,650	200,001,422,650
II. Fixed assets	**220**		**127,941,251,685**	**135,245,609,422**
1. Tangible fixed assets	221	5.10	127,941,251,685	135,245,609,422
- Cost	222		215,557,422,810	215,498,922,810
- Accumulated depreciation	223		(87,616,171,125)	(80,253,313,388)
2. Intangible fixed assets	227	5.9	-	-
- Cost	228		445,790,000	446,504,252
- Accumulated amortisation	229		(445,790,000)	(446,504,252)
IV. Investment properties	**240**		**96,809,824,392**	**96,225,883,389**
- Cost	241		147,738,917,720	146,759,624,020
- Accumulated depreciation/impairment	242		(50,929,093,328)	(50,533,740,631)
V. Long-term assets in progress	**250**		**326,456,885,927**	**310,343,048,001**
1. Construction in progress	252	5.12	326,456,885,927	310,343,048,001
VI. Long-term financial investments	**260**	**5.2**	**937,625,879,236**	**1,005,915,415,508**
1. Investments in joint-ventures, associates	262		281,161,635,236	281,741,171,508
2. Equity investments in other entities	263		27,544,244,000	27,544,244,000
3. Held-to-maturity investments	265		628,920,000,000	696,630,000,000
VII. Other long-term assets	**270**		**557,782,121,446**	**591,186,650,057**
1. Long-term prepaid expenses	271	5.7	20,393,657,553	21,900,578,381
2. Goodwill	279		537,388,463,893	569,286,071,676
TOTAL ASSETS	**280**		**4,093,642,564,809**	**4,079,990,008,478**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

RESOURCES	Code	Note	Closing balance	Opening Balance (restated)
C/ LIABILITIES	**300**		**1,919,644,187,392**	**1,909,640,989,611**
I/ Short-term liabilities	**310**		**1,218,583,625,603**	**1,223,968,558,461**
1. Short-term trade payables	311	5.13	92,006,606,143	129,276,487,633
2. Short-term advances from customers	312	5.14	20,665,703,181	21,433,559,860
3. Short-term taxes and amounts payable to the State	314	5.18	24,169,713,921	33,359,259,010
4. Payables to employees	315		4,890,817,807	6,916,992,260
5. Short-term accrued expenses	316	5.15	75,151,197,530	72,057,158,894
6. Other short-term payables	320	5.17	157,905,638,099	145,750,508,922
7. Short-term borrowings and finance lease liabilities	321	5.19	835,602,370,233	808,019,400,983
8. Short-term payable provision	322		1,775,028,444	738,640,654
9. Bonus and welfare fund	323		6,416,550,245	6,416,550,245
II/ Long-term liabilities	**330**		**701,060,561,789**	**685,672,431,150**
1. Long-term accrued expenses	334	5.15	293,203,661	293,203,661
2. Long-term unearned revenue (deferred revenue)	337	5.16	254,660,919,446	248,029,208,804
3. Other long-term payables	338	5.17	190,120,000,000	190,120,000,000
4. Long-term borrowings and finance lease liabilities	339	5.19	255,986,438,682	247,230,018,685
D/ OWNER'S EQUITY	**400**	5.20	**2,173,998,377,417**	**2,170,349,018,867**
I/ Owner's equity	**410**		**2,173,998,377,417**	**2,170,349,018,867**
1. Owner's contributed capital	411		1,936,062,050,000	1,936,062,050,000
- Ordinary shares with voting rights	411a		1,936,062,050,000	1,936,062,050,000
2. Share premium	412		15,000,000,000	15,000,000,000
3. Foreign exchange differences	417		(4,601,957,429)	(5,346,831,998)
4. Investment and development fund	418		7,150,700,951	7,150,700,951
5. Other equity funds	419		1.065.033.362	1.065.033.362
6. Retained earnings	420		117,646,168,702	113,892,398,301
- Retained earnings/(losses) accumulated to the prior year end	420a		113,892,398,301	39,507,503,918
- Retained earnings/(losses) of the current year	420b		3,753,770,401	74,384,894,383
7. Non-controlling interest	429		101,676,381,831	102,525,668,251
TOTAL RESOURCES	**440**		**4,093,642,564,809**	**4,079,990,008,478**

Preparer	Chief Accountant	Chairman of the Board of Directors
Le Thi Van	Nguyen Thi Thanh Huong	Nguyen Phuc Long
		Ha Noi, Viet Nam
		29 August 2026

INTERIM CONSOLIDATED PROFIT AND LOSS STATEMENT

For the six-month period ended 30 June 2026

Items	Code	Note	Current period VND	Previous period VND
1. Gross revenue from goods sold and services rendered	***01***	5.1	**298,483,575,123**	**639,519,487,733**
2. Deductions	*02*		-	-
3. Net revenue from goods sold and services rendered (10=01-02)	***10***		**298,483,575,123**	**639,519,487,733**
4. Cost of goods sold and services rendered	*11*	5.2	244,478,239,868	549,169,450,888
5. Gross profit/ (losses) from goods sold and services rendered (20=10-11)	***20***		**54,005,335,255**	**90,350,036,845**
6. Gain/(loss) on sale and disposal of investment properties	***21***		-	-
7. Financial income	*22*	5.3	48,561,966,016	35,879,297,564
8. Financial expenses	*23*	5.4	29,839,354,035	13,053,147,265
- In which: Interest expense	24		29,583,287,811	12,862,365,952
9. Selling expenses	*25*	5.5	6,432,770,429	389,561,684
10. General and administration expenses	*26*	5.6	47,456,828,957	52,882,615,672
11. Share of profit in associates	*27*		(579,536,272)	2,835,293
12. Net operating profit/ (losses) {30 = 20+21+(22-23)-(25+26)+27}	***30***		**18,258,811,578**	**59,906,845,081**
13. Other income	*31*		770,218,184	3,691,632,100
14. Other expenses	*32*	5.7	5,730,386,539	3,727,882,959
15. Other profit/ (losses) (40=31-32)	***40***		**(4,960,168,355)**	**(36,250,859)**
16. Accounting profit/ (losses) before tax	***50***		**13,298,643,223**	**59,870,594,222**
17. Current corporate income tax expense	*51*	5.8	10,394,159,241	17,137,761,391
18. Deferred corporate tax (income)/expense	*52*		-	-
19. Net profit/ (losses) after corporate income tax (60=50-51-52)	***60***		**2,904,483,982**	**42,732,832,831**
20. Shareholders of the Company	61		*3,753,770,401*	*43,375,162,250*
21. Non-controlling interest	62		*(849,286,419)*	*(642,329,419)*
22. Basic earnings per share (*)	70	5.10	19	224
23. Diluted earnings per share (*)	71	5.10	9	99

CÔNG TY CỔ PHẦN TẬP ĐOÀN ĐẦU TƯ THĂNG LONG
ThangLong Invest Group
MSDN: 010116...

Preparer	Chief Accountant	Chairman of the Board of Directors
Le Thi Van	**Nguyen Thi Thanh Huong**	**Nguyen Phuc Long**
		Ha Noi, Viet Nam
		29 August 2026

INTERIM CONSOLIDATED CASH FLOWS STATEMENT

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

	Item	Code	Note	Current year VND	Previous year VND
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**				
1.	***Profit before tax***	***01***		***13,298,643,223***	***59,870,594,222***
2.	***Adjustments for:***				
-	Depreciation and amortisation of fixed assets	02		39,260,465,520	37,988,547,990
-	Allowances and provisions	03		1,036,387,790	7,299,022,197
-	(Gains)/losses from investing activities	05		(48,561,966,016)	(35,812,923,742)
-	Interest expense	06		-	12,173,719,210
3.	***Operating profit before changes in working capital***	***08***		***5,033,530,517***	***81,518,959,877***
-	Change in receivables	09		(133,670,583,039)	131,923,553,248
-	Change in inventories	10		(2,468,389,000)	(25,015,755,541)
-	Change in payables (excluding accrued loan interest and corporate income tax payable)	11		58,247,763,286	(172,491,767,293)
-	Change in prepaid expenses	12		2,187,671,697	(3,169,747,098)
-	Interest paid	14		(26,579,249,175)	(11,114,957,706)
-	Corporate income tax paid	15		(20,829,353,027)	(2,530,084,501)
	Net cash flows from operating activities	**20**		**(118,078,608,741)**	**(879,799,014)**
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**				
1.	Acquisition and construction of fixed assets and other long-term assets	21		(16,055,337,926)	(20,191,690,339)
3.	Cash outflow for lending, buying debt instruments of other entities	23		(166,299,729,205)	(422,393,788,256)
4.	Cash recovered from lending, selling debt instruments of other entities	24		279,410,000,295	59,004,449,000
5.	Equity investments in other entities	25		-	(13,459,061,895)
7.	Interest earned, dividends and profits received	27		63,039,773,113	29,401,743,625
	Net cash flows from investing activities	**30**		**160,094,706,277**	**(367,638,347,865)**

INTERIM CONSOLIDATED CASH FLOWS STATEMENT (Continued)

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

III.	**CASH FLOWS FROM FINANCING ACTIVITIES**				
1.	Proceeds from borrowings	33	7.1	366,988,681,165	585,072,989,735
2.	Repayment of borrowings	34	7.2	(330,649,291,918)	(306,891,033,242)
IV.	**Net cash flows from financing activities**	**40**		**36,339,389,247**	**278,181,956,493**
	Net increase in cash for the year	**50**		**78,355,486,783**	**(90,336,190,386)**
	Cash and cash equivalents at the beginning of the period	**60**		**19,905,637,699**	**287,232,418,064**
	Effects of changes in foreign exchange rates	61		-	584,713,437
	Cash and cash equivalents at the end of the period	**70**		**98,261,124,482**	**197,480,941,115**

Preparer	Chief Accountant	Chairman of the Board of Directors
Le Thi Van	**Nguyen Thi Thanh Huong**	**Nguyen Phuc Long**
		Ha Noi, Viet Nam
		29 August 2026

NOTES TO 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 financial statements.

1. GENERAL INFORMATION

1.1 Structure of ownership

The Company operates under Enterprise Registration Certificate for Joint Stock Company No. 0101164614, registered for the first time on 27 July 2001, and the 33th amendment on 05 June 2026 issued by the Hanoi Department of Finance.

The Company's shares are listed on the Hanoi Stock Exchange with the stock code TIG. Total number of outstanding shares is 193,606,205 shares.

As at 30 June 2026, the Company employed 489 employees (31 December 2025: 430 employees).

1.2 Business area

The Company's business areas include real estate, financial investment, construction, mining, design, consulting, trading and services, and media.

1.3 Normal production and business cycle

The Company's normal production and business cycle is carried out within a period of no more than 12 months, except for some special construction projects that take more than 12 months.

1.4 Characteristics of the business activities in the period which have impact on the interim consolidated financial statements

During the six-month period ended 30 June 2026, there were no activities that significantly affected the interim consolidated financial statements of the Company.

1.5 The Corporation's structure

Branch of Thang Long Investment Group Joint Stock Company - In Hungary was established according to Resolution No. 2492/2022/NQ/HĐQT-TIG dated 05 October 2022, regarding the approval of the establishment of the Company's branch in Hungary by the Board of Management, business registration number is 01-17-001551, issued in Hungary on 27 March 2023.

As at 30 June 2026, the Company has the following subsidiaries:

Company	Address	Ownership %	Voting rights %	Main business activities
Thang Long Phu Tho Investment Joint Stock Company	Phu Tho	94.30%	94.30%	Real estate business; Accomodation services
Sakura Real Estate Joint Stock Company	Ha Noi	80.00%	80.00%	Real estate business
Hang Hieu Viet Technology & Trading Joint Stock Company	Ha Noi	51.00%	51.00%	E-commerce marketplace services, online retail, trade promotion organization, advertising,...
TLG International Company Limited (*)	Hungary	100.00%	100.00%	Real estate business
VRE-G Real Estate Usage Co., Ltd (**)	Hungary	100.00%	100.00%	Real estate business

(*) According to Resolution No. 33/2023/NQ/HDQT-TIG dated 02 April 2023, the establishment of the Company's subsidiary in Europe was approved. On 03 April 2023, the Company received the incorporation certificate of TLG International Company Limited (TLG), a subsidiary of Thang Long Investment Group Joint Stock Company in Hungary, registered by the Budapest Court of Registration. However, as of the date of this report, the Company has not yet completed the Foreign Investment Certificate issued by the Ministry of Planning and Investment. Therefore, the Company is currently contributing capital to TLG through its branch in Hungary.

(**) According to Resolution No. 2010/2023/NQ/HĐQT-TIG dated 20 October 2023, the Board of Management approved the acquisition of RE-G Real Estate Utilization Company Limited in Europe, with business registration number 01-09-702125, issued in Hungary on 14 January 2002, the Company officially became a member of RE-G as of 31 October 2023. However, as of the date of this report, the Company has not yet completed the Foreign Investment Certificate issued by the Ministry of Planning and Investment. Therefore, the Company is currently contributing capital to REG through its branch in Hungary.

As at 30 June 2026, the Company has 4 indirect associates (Investment in indirect associates through Sakura Real Estate Joint Stock Company) as follows:

No.	Company	Benefit ratio (%)	Voting rights (%)	Main business activities
1	Viet Nam Investment in Real Estate and Renewable Energy Development Joint Stock Company	19.08%	23.85%	Real estate business; Consulting, brokerage, auction, land use rights auction...
2	TIG Global International Joint Stock Company	19.20%	24.00%	Real estate business; Consulting, brokerage, auction, land use rights auction...
3	HDE Distribution Joint Stock Company	19.20%	24.00%	Distribution of products in the consumer electronics, home appliances, and refrigeration sectors.
4	Hanoi Production and Import-Export Joint Stock Company	17.92%	22.40%	Import and export of household goods, home appliances, and refrigeration products...

1.6 Disclosure of information comparability in the interim consolidated financial statements

The data presented in the interim consolidated financial statements for the six-month period ended 30 June 2026 are comparable to the corresponding figures of the prior period.

2. ACCOUNTING CONVENTION AND ACCOUNTING CURRENCY

2.1. Accounting period

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

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

2.2. ACCOUNTING CURRENCY

The currency used for accounting records is the Vietnamese Dong (VND).

2.3 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.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Accounting Regime

The Company applies the accounting regime prescribed by Circular No. 43/2026/TT-BTC dated 20 April 2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance providing guidance on the preparation and presentation of consolidated financial statements.

3.2 Statement of compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and the relevant guidance issued by the State. The financial statements have been prepared and presented in compliance with all requirements of the applicable Accounting Standards, their implementing guidance and the prevailing Accounting Regime.

3.3 Basis of preparation of consolidated financial statements

The accompanying interim consolidated financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1. Changes in accounting policies and disclosures

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT BTC amending and supplementing certain provisions of Circular No. 202/2014/TT BTC dated 22 December 2014.

The Company has applied the relevant requirements of Circular No. 43/2026/TT-BTC prospectively from 1 January 2026.

4.2. Estimates

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

4.3. Basic of consolidation

The consolidated financial statements incorporate the consolidated financial statements of the company and enterprises controlled by the Company (its subsididaries) prepared for the year ended 31 December each year. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the consolidated statement of income from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full 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.

4.4. Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

4.5. Investments in associates

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

The results and assets and liabilities of associates are incorporated in these financial statements using the equity method of accounting. Interests in associates are carried in the statement of financial position at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

4.6. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit, cash equivalents and short-term investments with an original maturity of no more than three months from the date of investment, which are readily convertible into a known amount of cash, are not subject to restrictions on use and are subject to insignificant risk of changes in value at the end of the accounting period.

4.7. Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition. Goodwill is amortised on the straight-line basis over its estimated period of benefit of 10 years.

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. Goodwill arising on the acquisition of subsidiaries is presented separately as an asset in the consolidated statement of financial position.

On disposal of a subsidiary, associate or jointly controlled entity, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on disposal.

4.8. Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits (commercial bills), bonds, preference shares which the issuer shall redeem at a certain date in the future, loans held to maturity to earn periodic interest and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, which includes the purchase price and any directly attributable transaction costs. After initial recognition, these investments are measured at their recoverable amount. Interest income from held-to-maturity investments after the purchase date is recognized in the Statement of Profit or Loss on an accrual basis. Any interest earned prior to the Company's holding period is deducted from the initial cost at the time of purchase.

When there is objective evidence that a portion or the entire investment may not be recoverable, and the impairment loss can be reliably measured, the loss is recognized as a financial expense in the year and directly deducted from the investment's carrying amount.

Loan receivables

Loan receivables are measured at cost less allowances for doubtful debts. Allowance for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

Allowances for impairment of financial investments

Allowances for impairment of financial investments is recognised when there is objective evidence that part or all of the carrying amount of an investment (including held-to-maturity investments, if any) is impaired or irrecoverable at the end of the accounting period.

4.9. Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less allowance for doubtful debts.

Allowance for doubtful debts is made for each doubtful debt based on the age of overdue debts or the expected level of possible loss, or debts that the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

4.10. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method and is accounted for using the perpetual inventory method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

4.11. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of acquired tangible fixed assets includes the purchase price and all directly attributable costs necessary to bring the asset to its intended use. For tangible fixed assets acquired through construction investment, either by contract or self-construction and production, the historical cost is determined based on the finalized construction cost in accordance with the prevailing investment and construction management regulations, along with other directly related costs and registration fees (if applicable). In cases where the project has been completed and put into use but the final settlement has not been approved, the historical cost of the fixed asset is initially recorded at a provisional amount based on actual costs incurred. The provisional cost will be adjusted according to the final settlement approved by the competent authorities.

Tangible fixed assets are depreciated using the straight-line method.

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets, in accordance with the provisions of Circular No. 45/2013/TT-BTC dated 25 April 2013, as amended and supplemented by Circular No. 147/2016/TT-BTC dated 13 October 2016, and Circular No. 28/2017/TT-BTC dated 12 April 2017, which provide guidance on the management, use, and depreciation of fixed assets. Details are as follows:

	(Years)
Buildings and structures	05 - 25
Machinery and equipment	03 - 10
Motor vehicles	06 - 10
Office equipment	05 - 08
Others	05 - 20

Gains or losses arising from the disposal or sale of fixed assets are determined as the difference between the proceeds from disposal and the carrying amount of the asset, and are recognized in the Interim Consolidated Profit and Loss Statement.

4.12. Intangible assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all the expenses incurred to obtain this asset put into use. Costs incurred after the initial recognition are recognized to increase the cost of intangible fixed assets if these costs certainly increase economic benefits in the future due to using this asset.

When intangible fixed assets are sold or retired, their cost and accumulated amortisation are removed from the statement of financial position and any profit or loss resulting from its disposal is included in the income or expense in the year.

The Company's intangible fixed assets include:

Patent and trademarks

Costs of patent and trademarks acquired from the third parties include buying cost, non-refundable tax on purchase and registration fee. Patent and trademarks are amortized in line with the straight – line method in 08 years.

4.13. Investment properties

Investment properties including land use right, a building or a part of building, infrastructure held by the company or by the lessee under a financial lease are used to earn rental or for capital appreciation. Investment properties are determined by their historical costs less accumulated depreciation. Historical cost of investment properties includes all the expenses paid by the company or the fair value of other consideration given to acquire the assets at the time of its acquisition or construction.

Subsequent expenses relating to investment properties that have already been recognized should be added to the net book value of the investment properties when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment properties, will flow to the company.

When the investment properties are sold, its historical cost and accumulated depreciation are write off, the any profit or loss arisen are posted into the income or the expenses.

The transfer from properties owners or inventory using a real estate investment only when owners cease using the properties and begin operating lease to another party or at the end of the construction phase. The transfer from investment properties to properties owners or inventory used only when the owner began to use this asset or initiated for the purpose of sale. The transfer from investment properties to properties for owner's using or inventories do not change the cost or value of the properties remaining at the date of conversion.

4.14. Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. Cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

4.15. Business Cooperation Contract

Jointly controlled assets

The company recognized in the financial statements of the business cooperation contract in the form of assets as follows:

- The value of assets currently owned by the Company.
- Liabilities incurred by the Company.
- Revenue shared from the sale of goods or provision of services by the joint venture.

Expenses for which the Company is responsible.

4.16. Prepaid expenses

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

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation no more than 3 years.

Other expenses

Other expenses are allocated to expenses using the straight-line method with an allocation period of no more than 03 years.

4.17. 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. Payable 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 represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient supporting accounting documentation. They also include amounts payable to employees for accrued leave and other production and business expenses that need to be recognized in advance.When these expenses are incurred in reality, any differences between the actual amount and the accrued amount are adjusted accordingly by recognizing additional expenses or reversing previously accrued expenses to reflect the variance.
- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

4.18. Borrowings and finance lease liabilities

Borrowings are tracked according to each object, each contract and the repayment term. In case of borrowings in foreign currency, detailed tracking is done in the original currency.

4.19. Borrowing costs

Borrowing costs are recognised in the statement of income in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

4.20. Provision for payables

Provisions are recognized when the Company has a present obligation as a result of an event that happened, the payment obligation is likely to lead to an outflow of economic benefits and value of the obligation can be a reliable estimate.

Provisions for payables include:

Cost of repair and maintenance of fixed assets periodically

Cost of repair and maintenance of fixed assets periodically based on a plan for repair and maintenance of fixed assets. If the cost of repairs and maintenance of fixed assets is higher than estimated cost, the difference is accounted for whole of cost or amortized into the cost in time ... year/month. If the cost of repairs and maintenance of fixed assets is less than estimated cost, the difference is accounted for cost reduction.

4.21. Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

4.22. Distribution of net 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.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and there is a list of shareholders entitled to receive dividends.

4.23. Revenue and earnings

Revenue from sales of goods

Revenue from sales of goods is recorded when simultaneously satisfy the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The percentage of completion of the transaction at the statement of financial position date can be measured reliably; and.
- The costs incurred for the transaction and the costs to complete the 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.

4.24. Cost of goods sold and service rendered

Cost of goods sold includes the cost of products, goods and service rendered during the year and is recorded in accordance with revenue during the year and the principle of prudence.

4.25. General and administration expenses

General and administration expenses reflect actual expenses incurred 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.

4.26. Corporate income tax

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.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

The determination of the 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

4.27. Departmental reporting

A business segment is a separately identifiable component of the Company that engages in the production or supply of goods and services and is subject to risks and economic benefits that differ from those of other business segments.

A geographical segment is a separately identifiable component of the Company that engages in the production or supply of goods and services within a specific economic environment and is subject to risks and economic benefits that differ from those operating in other economic environments.

4.28. 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 relationship.

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	Opening balance *VND*	Closing Balance *VND*
Cash on hand	14,556,367,094	14,897,843,637
Demand deposits in banks	83,673,757,388	4,977,794,062
Cash equivalents	31,000,000	30,000,000
Total	**98,261,124,482**	**19,905,637,699**

(i) Details of demand deposits:

	Opening balance *VND*	Closing Balance *VND*
Vietnam Thuong Tin Commercial Joint Stock Bank	50.058.319.166	2.835.558.566
Vietnam Joint Stock Commercial Bank for Industry and Trade	30.333.023.238	-
Other banks	3.282.414.984	2.142.235.496
Total	**83,673,757,388**	**4,977,794,062**

5.2. Financial investments

5.2.1. Investments in joint ventures, associates

	Closing balance			Opening balance		
	Value VND	Value under the equity method VND	Allowance VND	Value VND	Value under the equity method VND	Allowance VND
Viet Nam Investment in Real Estate and Renewable Energy Development Joint Stock	108,500,000,000	108,549,226,636	(i)	108,500,000,000	108,550,980,352	(i)
TIG Global International Joint Stock Company	30,000,000,000	30,012,026,429	(i)	30,000,000,000	30,004,756,730	(i)
HDE Distribution Joint Stock Co	78,750,000,000	78,139,744,843	(i)	78,750,000,000	78,783,118,219	(i)
Ha Noi Production & Import - Export Joint Stock Company	64,400,000,000	64,460,637,328	(i)	64,400,000,000	64,402,316,207	(i)
Total	**281,650,000,000**	**281,161,635,236**		**281,650,000,000**	**281,741,171,508**	

(i) The Company has not determined the fair value of the investments because there is no specific guidance on determining fair value.

5.2.2. Equity investments in other entities

	Closing balance			Opening balance		
	Value VND	Recoverable amount VND	Allowance VND	Value VND	Recoverable amount VND	Allowance VND
HDE Holdings Investment Corporation	27,544,244,000	(i)	-	27,544,244,000	(i)	-
Total	**27,544,244,000**	**-**	**-**	**27,544,244,000**	**-**	**-**

(i) The Company has not determined the fair value of the investments because there is no specific guidance on determining fair value.

5.2.3. Short – term Held-to-maturity investments

	Closing balance			Opening balance		
	Value	Recoverable amount	Allowance	Value	Recoverable amount	Allowance
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Short-term	**526,434,151,931**	**526,434,151,931**	**-**	**571,834,423,021**	**571,834,423,021**	**-**
Term deposits (i)	462,168,783,963	462,168,783,963	-	492,900,000,295	492,900,000,295	-
Loans granted	**30,726,720,100**	**30,726,720,100**	**-**	**30,917,967,761**	**30,917,967,761**	**-**
Ha Noi Agricultural Development and Investment Company Limited (iii)	*6,000,000,000*	*6,000,000,000*	-	*6,000,000,000*	*6,000,000,000*	-
Ha Noi Technology Construction Company Limited (iv)	*826,720,100*	*826,720,100*	-	*826,720,100*	*826,720,100*	-
Kim Lan Financial Investment Joint Stock Company (v)	*16,000,000,000*	*16,000,000,000*	-	*16,000,000,000*	*16,000,000,000*	-
Others	7,900,000,000	7,900,000,000	-	8,091,247,661	8,091,247,661	
Accrued interest receivable on deposits, loans, and bonds	**33,538,647,868**	**33,538,647,868**	**-**	**48,016,454,965**	**48,016,454,965**	**-**
Long-term	**628,920,000,000**	**628,920,000,000**	**-**	**696,630,000,000**	**696,630,000,000**	-
Long-term loans granted (v)	328,920,000,000	328,920,000,000	-	396,630,000,000	396,630,000,000	-
Bonds (ii)	300,000,000,000	300,000,000,000	-	300,000,000,000	300,000,000,000	-
Total	**1,155,354,151,931**	**1,155,354,151,931**	**-**	**1,268,464,423,021**	**1,268,464,423,021**	**-**

(i) The details of the term deposits are as follows:

	Closing balance			Opening balance		
	Value	Recoverable amount	Allowance	Value	Recoverable amount	Allowance
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Vietnam Joint Stock Commercial Bank For Industry And Trade - Dong Da Branch	*306,000,000,000*	*306,000,000,000*	-	*238,000,000,000*	*238,000,000,000*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Ha Branch	-	-	-	*150,000,000,000*	*150,000,000,000*	-
Military Commercial Joint Stock Bank - Dong Da Branch	*20,000,000,000*	*20,000,000,000*	-	*50,000,000,000*	*50,000,000,000*	-
Saigon Treasure Commercial Joint Stock Bank - Thanh Tri Branch	*30,104,900,000*	*30,104,900,000*	-	*100,000,000*	*100,000,000*	-
Vietnam Thuong Tin Commercial Joint Stock Bank – Ha Noi Branch	*106,063,883,963*	*106,063,883,963*	-	*54,800,000,295*	*54,800,000,295*	
	462,168,783,963	**462,168,783,963**	**-**	**492,900,000,295**	**492,900,000,295**	**-**

(ii) Bond of Vietnam Thuong Tin Commercial Joint Stock Bank, code VBB12501, 7-years term, interest rate 7.4% applied for the first interest period.

(iii) Lending to Hanoi Agricultural Investment and Development Company Limited under Agreement No. 43/2021/HDVT dated 29 January 2021, with the Official Letter of Request for Extension No. 319/CT-TCKT dated 30 July 2026 and the Company's Official Letter of Approval for Extension. Loan amount: VND 6,000,000,000; Loan purpose: Pay land tax at Cau Dien market and invest in the construction of Cau Dien market; Source of debt repayment: is the source of revenue of businesses households renting locations at Cau Dien Market; Term: 6 months; Interest rate: 8%/year; Collateral: None.

(iv) This is a receivable of Hanoi Technology Construction Co., Ltd. due to the unilateral termination of the investment cooperation partnership contract No. 080b/2010/HDDLD-DDTXD. According to the working minutes dated 09 January 2012, Amount of debt received: VND 826,720,100; Term: No fixed term; Interest rate: Not specified; Collateral: None.

(v) Lending to Kim Lan Financial Investment Joint Stock Company under Loan Agreement No. 22/2022/HĐVT/TLPT_KIMLAN dated 23 June 2022. The loan amount shall be evidenced by indebtedness certificate issued upon each disbursement. Loan Term: Indefinite. The loan interest rate, according to the latest addendum, is 10% per annum. Collateral: None.

5.3. Trade receivables

	Closing balance		Opening balance	
	Book value	Allowance	Book value	Allowance
	VND	*VND*	*VND*	*VND*
Ha Thanh Trade Manufacturing and Invest Joint Stock Company	12,885,572,665	-	60,144,611,927	-
Others	197,802,832,931	-	198,897,874,156	-
Total	**210,688,405,596**	**-**	**259,042,486,083**	**-**
Short-term trade receivables from related parties (Detail stated in Note 8.3)	**1,103,625,520**		**153,000,000**	

5.4. Advances to suppliers

5.4.1. Short-term advances to suppliers

	Closing balance		Opening balance	
	Book value	Allowance	Book value	Allowance
	VND	*VND*	*VND*	*VND*
Thu Do Invest and Trade Import and Export Joint Stock Company	15,000,000,000	-	37,200,000,000	-
HDE Viet Nam Electric Cable Joint Stock Company	500,000,000	-	12,200,000,000	-
HDE Holdings Investment Corporation	113,395,386,820	-	15,298,629,191	-
TIG Holdings Joint Stock Company	67,600,000,000	-	46,600,000,000	-
Viet Nam Investment in Real estate and Renewable Energy Development Joint Stock Company	56,352,782,379	-	-	-
Other suppliers	47,521,778,275	-	37,629,740,042	-
Total	**300,369,947,474**	**-**	**148,928,369,233**	**-**
Short-term advances to related parties (Detail stated in Note 8.3)	**56,514,854,173**		**294,467,864**	

5.4.2. Long-term advances to suppliers

	Closing balance		Opening balance	
	Book value	Allowance	Book value	Allowance
	VND	*VND*	*VND*	*VND*
HDE Holdings Investment Corporation (i)	75,304,649,864	-	110,624,649,864	-
TIG Holdings Joint Stock Company	9,003,010,395	-	10,303,010,395	-
Total	**84,307,660,259**	**-**	**120,927,660,259**	**-**
Long-term advances to related-party suppliers (Detail stated in Note 8.3)	**75,304,649,864**		**110,624,649,864**	

(i) Advance payment under construction contract

- No. 01/2014/HDXL dated 02 June 2014 with HDE Holdings Investment Corporation with appendices "Construction, completion of works and auxiliary items" of the project "Renovation of lakes, earthwork and road widening, construction of architectural and landscape works" of the project "Ecological King's Garden Resort & Villas".
- Contract No. 106/2023/HDTCXD/TLPT-HDEHOLDINGS dated 01 June 2023 on the construction of the work item: "Construction, upgrading, renovation of the resort villa project of Ecological King's Garden Resort & Villas project Project". The total contract value is VND 112,500,000,000 (including VAT).

5.5. Other receivables

5.5.1. Other short-term receivables

	Closing balance		Opening balance	
	Book value	Allowance	Book value	Allowance
	VND	*VND*	*VND*	*VND*
Deposits and collateral	169,000,000		1,582,297,360	
Advance	3,507,341,089		696,323,236	
Investment trust fee - Son Thuy King Garden Golf and Eco-House Joint Stock Company	21,384,650,960	-	14,295,600,001	-
Others	4,057,210,922	-	4,340,147,672	-
Total	**29,118,202,971**	**-**	**19,794,368,269**	**-**

5.5.2. Other long-term receivables

	Closing balance		Opening balance	
	Book value	Allowance	Book value	Allowance
	VND	*VND*	*VND*	*VND*
Deposits and collateral	5,310,334,000	-	5,307,334,000	-
Ha Noi Agricultural Development and Investment Company Limited (i)	*32,000,000,000*	-	*32,000,000,000*	-
Ha Noi Development and Investment - Consultant Joint Stock Company	*3,340,461,000*	-	*3,340,461,000*	-
Ha Noi Technology Construction Company Limited	*513,627,650*	-	*513,627,650*	-
Son Thuy King Garden Golf and Eco-House Joint Stock Company (iii)	*158,840,000,000*	-	*158,840,000,000*	-
Total	**200,004,422,650**	**-**	**200,001,422,650**	**-**

(i) Receivables from Ha Noi Agricultural Development And Investment Company Limited under the cooperation agreement for research and development of the project No. 166/2024/TTHTTPDA/HADICO-TIG dated 31 December 2024 on the implementation of project research and development at the land plot at 202 Ho Tung Mau, Phu Dien ward, Bac Tu Liem district, Ha Noi city.

(iii) Receivable under Investment Trust Contract No. 8.31/2022/HDUTĐT dated 31 December 2022 and Appendix to Investment Trust Contract No. 01.2023/PLHDUTĐT dated 31 December 2023 between Thang Long Phu Tho Investment Joint Stock Company (Party A) and Son Thuy King Garden Golf And Eco-House Joint Stock Company (Party B). The purpose of the trust is to purchase agricultural land to serve the purpose of compensation and site clearance for the expansion of the King's Garden project. Accordingly, Thang Long Phu Tho Investment Joint Stock Company entrusts Son Thuy King Garden Golf And Eco-House Joint Stock Company to purchase agricultural land in accordance with the provisions of law. On 31 December 2025, the two parties signed Investment Entrustment Contract Addendum No. 01.2025/PLHĐUTĐT to extend the contract performance period until 31 December 2027.

5.6. Bad debts

	Opening balance		Closing balance	
	Value	Recoverable amount	Value	Recoverable amount
	VND	*VND*	*VND*	*VND*
Hoang Hung Construction Consultancy Joint Stock Company	2,752,435,000	-	2,752,435,000	-
Thang Long Bi-Me Joint Stock Company	3,999,167,524	1,199,750,258	3,999,167,524	1,199,750,258
Viet Nam T.A.H.I Company Limited	1,022,820,156	306,846,047	1,022,820,156	306,846,047
Total	**7,774,422,680**	**1,506,596,305**	**7,774,422,680**	**1,506,596,305**

5.7. Prepaid expenses

5.7.1. Short-term prepaid expenses

	Closing balance VND	Opening balance VND
Tools and equipments	1,510,168,908	2,789,220,814
Others	1,051,281,550	452,980,513
Total	**2,561,450,458**	**3,242,201,327**

5.7.2. Long-term prepaid expenses

	Closing balance VND	Opening balance VND
Tools and equipments	6,596,587,126	8,804,471,958
Employee bonus expense related to real estate business	12,933,621,204	12,933,621,204
Other	863,449,223	162,485,219
Total	**20,393,657,553**	**21,900,578,381**

5.8. Inventories

	Closing balance		Opening balance	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Raw materials	1,498,821,471	-	864,574,122	-
Tools and equipments	1,115,769,416	-	2,086,601,366	-
Work in progress	522,133,030,151	-	521,403,928,464	-
Goods	65,399,673,653	-	63,323,801,739	-
				-
Total	**590,147,294,691**		**587,678,905,691**	**-**

5.9. Increases, decreases in intangible fixed assets

	Copyrights and patents	Computer software	Total
	VND	*VND*	*VND*
HISTORICAL COST			
Opening balance	**305,000,000**	**141,504,252**	**446,504,252**
Decrease due to statement conversion	-	(714,252)	**(714,252)**
Closing balance	**305,000,000**	**140,790,000**	**445,790,000**
ACCUMUALTED AMORTIZATION			
Opening balance	**305,000,000**	**141,504,252**	**446,504,252**
Decrease due to statement conversion	-	(714,252)	**(714,252)**
Closing balance	**305,000,000**	**140,790,000**	**445,790,000**
NET BOOK VALUE			
Opening balance	-	-	-
Closing balance	-	-	-

- The cost of fully depreciated intangible fixed assets that are still in use as at 30 June 2026 is VND 445,790,000, and as at 01 January 2026 is VND 446,504,252;

- The remaining value of intangible fixed assets used as mortgage or pledge to secure loans as at 30 June 2026 is VND 0, and as at 01 January 2026 is VND 0.

5.10. Increases, decreases in tangible fixed assets

	Buildings and Structures	Machinery and Equipment	Transportation and Transmission Equipment	Management Tools and Equipment	Other Tangible Fixed Assets	Total
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
HISTORICAL COST						
Opening balance	**147,822,081,267**	**17,138,740,671**	**38,865,908,234**	**6,848,653,263**	**4,823,539,375**	**215,498,922,810**
Purchases in the period	-	-	-	-	58,500,000	58,500,000
Closing balance	**147,822,081,267**	**17,138,740,671**	**38,865,908,234**	**6,848,653,263**	**4,882,039,375**	**215,557,422,810**
ACCUMULATED DEPRECIATION						
Opening balance	**46,887,542,323**	**4,972,813,592**	**25,030,906,968**	**1,624,385,433**	**1,737,665,072**	**80,253,313,388**
Depreciation during the period	3,935,974,026	833,576,550	2,032,399,008	355,599,882	205,308,271	7,362,857,737
Closing balance	**50,823,516,349**	**5,806,390,142**	**27,063,305,976**	**1,979,985,315**	**1,942,973,343**	**87,616,171,125**
NET BOOK VALUE						
Opening balance	**100,934,538,944**	**12,165,927,079**	**13,835,001,266**	**5,224,267,830**	**3,085,874,303**	**135,245,609,422**
Closing balance	**96,998,564,918**	**11,332,350,529**	**11,802,602,258**	**4,868,667,948**	**2,939,066,032**	**127,941,251,685**

- The cost of fully depreciated tangible fixed assets that are still in use as at 30 June 2026 is VND 23,895,939,525, and as at 01 January 2026 is VND 23,895,939,525;

- The remaining value of tangible fixed assets used as mortgage or pledge to secure loans as at 30 June 2026 is VND 7,638,712,177, and as at 01 January 2026 is VND 8,323,185,319.

5.11. Increases, decreases in investment properties

5.11.1. Investment properties held to earn rentals

	Properties	Total
	VND	*VND*
HISTORICAL COST		
Opening Balance	**68,424,557,490**	**68,424,557,490**
Increase during the period	979,293,700	979,293,700
Increase/decrease due to statement conversion		
	979,293,700	*979,293,700*
Closing balance	**69,403,851,190**	**69,403,851,190**
ACCUMUALTED DEPRECIATION		
Opening Balance	**50,533,740,631**	**50,533,740,631**
Increase/decrease due to statement conversion	395,352,697	395,352,697
Closing balance	**50,929,093,328**	**50,929,093,328**
NET BOOK VALUE		
Opening Balance	**17,890,816,859**	**17,890,816,859**
Closing balance	**18,474,757,862**	**18,474,757,862**

5.11.2. Investment properties held for capital appreciation

	Buildings and land use rights	Total
	VND	*VND*
HISTORICAL COST		
Opening balance	**78,335,066,530**	**78,335,066,530**
Closing balance	**78,335,066,530**	**78,335,066,530**
IMPAIRMENT LOSS		
Opening balance	-	-
Closing balance	-	-
GIÁ TRỊ CÒN LẠI		
Opening balance	78,335,066,530	78,335,066,530
Closing balance	78,335,066,530	78,335,066,530

5.12. Construction in progress

	Closing balance VND	Opening balance VND
Capital construction	**326,456,885,927**	**310,343,048,001**
King Palace Project (i)	312,336,368,288	296,807,472,134
Vuon Vua Project (ii)	13,196,485,547	12,640,754,917
Others project	924,032,092	894,820,950
Total	**326,456,885,927**	**310,343,048,001**

(i) The King Palace mixed-use building project for commerce, services, offices, hotels, apartments and houses for sale belongs to the project of the mixed-use area of commercial centers, public services, offices and houses for sale at 108 Nguyen Trai Street, Thuong Dinh Ward, Thanh Xuan District, Ha Noi City.

- Total project investment: VND 3,663,421,654,964 (In words: Three trillion, six hundred sixty-three billion, four hundred twenty-one million, six hundred fifty-four thousand, nine hundred sixty-four dong), of which:
+ Block A (based on the approved finalised figures): VND 1,981,733,654,964 – completed and put into use.
+ Block B: VND 1,681,688,000,000 (In words: One trillion, six hundred eighty-one billion, six hundred eighty-eight million dong).
- Tower B (apartment hotel – rental apartments): Land area of 2,930 m².
+ Total construction area of Tower B, including 3 basement levels: In accordance with applicable laws and regulations.
- Project implementation period and schedule:
+ Commencement: Q1/2025.
+ Expected completion and commencement of use: Q4/2027.

(ii) Project "Ecological King's Garden Resort & Villas". The project is implemented in Vuon Vua commune, Tu Vu commune, Phu Tho province.

- Scale: Construction of a complex of eco-tourism resort villas, food and beverage services and outdoor amusement parks;
- Area: 82.9 ha;
- Investment capital: VND 4,247,000,000,000;

5.13. Short – term trade payables

	Closing balance VND	Opening balance VND
Along Corporation	14,677,808,065	1,465,750,022
Northern Bao Ngoc Investment Production Company Limited	-	284,382,091
Thanh An Consultant Construction and Trading Joint Stock Company	7,476,072,392	7,476,072,392
Viet Nam Investment in Real Estate and Renewable Energy Development Joint Stock Company	-	42,534,417,271
Truong Sinh Son La Construction Investment Joint Stock Company	-	6,048,371,896
Dong Duong Education and Investment Corporation	-	6,382,854,794
Other suppliers	69,852,725,686	65,084,639,167
Total	**92,006,606,143**	**129,276,487,633**
Short-term trade payables to related parties (Detail state in Note 8.3)	**-**	**42,534,417,271**

5.14. Short – term advances from customers

	Closing balance *VND*	Opening balance *VND*
Mbland Invest Joint Stock Company	20,000,000,000	20,000,000,000
Others	665,703,181	1,433,559,860
Total	**20,665,703,181**	**21,433,559,860**
Short-term advances from related-party customers (Detail state in Note 8.3)	**-**	**48,000,000**

5.15. Accrued expenses

5.15.1. Short-term accrued expenses

	Closing balance *VND*	Opening balance *VND*
Accrued interest expenses	4,382,218,413	1,378,179,777
Accrued construction costs for the Vuon Vua Project		
Others	450,000,000	360,000,000
	-	
Total	**75,151,197,530**	**72,057,158,894**

5.15.2. Long-term accrued expenses

	Closing balance *VND*	Opening balance *VND*
Land rent payable	293,203,661	293,203,661
Total	**293,203,661**	**293,203,661**

5.16. Unearned revenue

	Closing balance *VND*	Opening balance *VND*
Vuon Vua Project	252,294,833,264	245,663,122,622
Others project	2,366,086,182	2,366,086,182
Total	**254,660,919,446**	**248,029,208,804**

5.17. Other payables

5.17.1. Short-term other payables

	Closing balance VND	Opening balance VND
Trade union fees	40,025,623	68,929,114
Insurance contributions	45,905,568	40,771,994
Payable under business cooperation (i)	118,880,000,000	120,000,000,000
Deposits received	5,979,192,176	6,465,374,376
Interest expense payable	21,108,456,637	15,369,120,879
Other payables	11,852,058,095	3,806,312,559
Total	**157,905,638,099**	**145,750,508,922**
Other short-term payables to related parties (Detail stated in Note 8.3)	-	**254,323,288**

(i) Payable for business cooperation to Molta Joint Stock Company (Formerly: Molta Sport Service Trading Company Limited) under the investment cooperation contract No. 79/2024/HDHT/HAD-MOLTA dated 06 November 2024 on cooperation in investment, construction and exploitation of Tower B of the Project "Mixed-use building of commerce, services, offices, hotels, apartments and houses for sale - King Palace" at 108 Nguyen Trai, Thuong Dinh Ward, Thanh Xuan, Hanoi ("Project"), the amount of money Molta contributed is VND 120 billion. The parties agreed to divide the profit in the form of conversion into products of Tower B of the Project.

5.17.2. Long-term other payables

	Ending balance VND	Beginning balance VND
Deposits and collateral received	60,120,000,000	60,120,000,000
Thu Do Invest and Trade Import and Export Joint Stock Company (i)	45,000,000,000	40,000,000,000
HDE Distribution Joint Stock Company (ii)	45,000,000,000	45,000,000,000
Ha Thanh Trade Manufacturing and Invest Joint Stock Company (iii)	40,000,000,000	45,000,000,000
Total	**190,120,000,000**	**190,120,000,000**
Other long-term payables to related parties (Detail stated in Note 8.3)	**45,000,000,000**	**45,000,000,000**

(i) Investment Cooperation with Thu Do Invest And Trade Import And Export Joint Stock Company under Agreement No. 0701/2023/TTHT-TLPT-TD dated 07 January 2023 on cooperation in implementing the Ecological King's Garden Resort & Villas Project - Phase 2.

(ii) Investment Cooperation with HDE Distribution Joint Stock Company under Agreement No. 0901/2023/TTHT-TLPT-TĐ dated 09 January 2023 on cooperation in implementing the Ecological King's Garden Resort & Villas Project - Phase 2.

(iii) Investment Cooperation with Ha Thanh Trade Manufacturing And Invest Joint Stock Company under Agreement No. 0501/2023/TTHT-TLPT-TD dated 05 January 2023 on cooperation in implementing the Ecological King's Garden Resort & Villas Project - Phase 2.

5.18. Taxes and amounts receivables, payables to the State budget

	Closing balance		During the period			Opening balance	
	Receivables	Payables	Amount paid	Amount payables	Adjustments	Receivables	Payables
	VND	*VND*	*VND*	*VND*	*VND*	*VND*	*VND*
Value added tax	8,560,661	6,627,961,940	5,941,888,393	7,817,231,850	-	8,560,661	4,752,618,483
Corporate income tax	2,982,695,205	16,276,249,744	20,829,353,027	10,394,159,241	89,642,601	3,072,337,806	26,711,443,530
Personal income tax	-	693,461,762	349,760,798	775,144,163	-	-	268,078,397
Natural resources tax	-	504,000	2,991,520	3,044,160	-	-	451,360
Land and housing tax and land rental	500,276,168	-	55,577,204	-	-	444,698,964	-
Other taxes	-	19,894,679	139,680,396	133,606,618	16,829,937	-	25,968,457
Fees, charges, and other amounts	28,673,497	551,641,796	3,051,088,127	2,002,031,140	-	28,673,497	1,600,698,783
Total	**3,520,205,531**	**24,169,713,921**	**30,370,339,465**	**21,125,217,172**	**106,472,538**	**3,571,100,865**	**33,359,259,010**

5.19. Borrowings and finance lease liabilities

5.19.1. Short-term borrowings and finance lease liabilities

	Closing balance	During the period			Opening balance
	Amount	Increase	Decrease	Difference from translation of financial statements	Amount
	VND	*VND*	*VND*	*VND*	*VND*
Short-term borrowings	**502,573,460,918**	**275,588,816,852**	**262,000,000,000**	**(6,973,392,673)**	**438,788,036,739**
Vietnam Thuong Tin Commercial Joint Stock Bank (i)	250,000,000,000	200,000,000,000	200,000,000,000	-	250,000,000,000
Delta Vietnam Investment Joint Stock Company No. 1 (ii)	7,843,347,000	-	-	-	7,843,347,000
Prince Company Limited (iii)	9,178,652,000	-	-	-	9,178,652,000
Delta Vietnam Joint Stock Company (iv)	5,817,022,000	2,200,000,000	-	-	3,617,022,000
Military Commercial Joint Stock Bank (v)	20,120,120,000	120,120,000	30,000,000,000	-	50,000,000,000
Saigon Treasure Commercial Joint Stock Bank (vi)	49,193,669,200	49,193,669,200	20,000,000,000	-	20,000,000,000
HDE Holdings Investment Corporation (vii)	550,000,000	10,550,000,000	12,000,000,000	-	2,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank (xii)		12,715,027,652	-	-	-
Loans from individuals (viii)	89,985,623,066	810,000,000	-	(6,973,392,673)	96,149,015,739
Current portion of finance lease liabilities (1)	**398,126,124,276**	**53,299,625,116**	**33,646,789,842**	**1,565,310,400**	**369,231,364,244**
Vietnam Thuong Tin Commercial Joint Stock Bank (i)	94,461,690,055	52,716,425,116	22,092,335,060	-	63,837,599,999
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch (ix)	1,166,400,000	583,200,000	583,200,000	-	1,166,400,000
Cavaland Real Estate Joint Stock Company (xi)	8,195,516,613	-	-	-	8,195,516,613
Loans from individuals (viii)	294,302,517,608	-	10,971,254,782	1,565,310,400	296,031,847,632
				-	
Total	**835,602,370,233**	**328,888,441,968**	**295,646,789,842**	**(5,408,082,273)**	**808,019,400,983**
Short-term borrowings and finance lease liabilities from related parties (Detail stated in Note 8.3)	**8,195,516,613**				**8,195,516,613**
Overdue and unpaid short-term borrowings and finance lease liabilities	**217,994,132,536**				**207,600,227,688**

5.19.2. Long-term borrowings and finance lease liabilities

	Closing balance	During the period		Opening balance
	Amount	Increase	Decrease	Amount
	VND	*VND*	*VND*	*VND*
Long-term borrowings	**255,986,438,682**	**91,399,864,313**	**82,643,444,316**	**247,230,018,685**
Vietnam Thuong Tin Commercial Joint Stock Bank (i)	89,275,363,255	90,876,252,162	52,716,425,116	51,115,536,209
Saigon Treasure Commercial Joint Stock Bank (x)	160,565,180,250	-	29,193,669,200	189,758,849,450
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch (ix)	3,499,200,000	-	**583,200,000**	**4,082,400,000**
Military Commercial Joint Stock Bank (v)	450,450,000	-	**150,150,000**	**600,600,000**
Loans from individuals (viii)	2,196,245,177	523,612,151	**-**	**1,672,633,026**
Total	**255,986,438,682**	**91,399,864,313**	**82,643,444,316**	**247,230,018,685**

Loan details:

(i) Loans from Vietnam Thuong Tin Commercial Joint Stock Bank

- ***Loan of Thang Long Investment Group Joint Stock Company***

The loan is provided by Vietnam Thuong Tin Commercial Joint Stock Bank under Credit Agreement No. 0808/HĐTD/9752557 dated 17 July 2026. The credit limit is VND 200 billion. The purpose of each specific credit facility is in accordance with applicable laws and regulations and is specified in the relevant Debt Acknowledgement/Credit Facility Agreement. The interest rate is determined for each drawdown based on the agreement between the parties at the time of disbursement and is specified in each Debt Acknowledgement in accordance with applicable laws and regulations. The loan term is 12 months. The loan is secured by real estate owned by a third party.

- ***Loan of Thang Long Phu Tho Investment Joint Stock Company***

+ Credit Agreement No. PTH.DN.01.3006 dated 30 June 2022. The credit limit is VND 300 billion. The purpose of the loan is to settle construction and investment costs incurred for the Vuon Vua Resort & Villa Ecotourism and Resort Project and to settle payments made by the third party, Mr. Nguyen Phuc Long, for investment in the Vuon Vua Resort & Villa Ecotourism and Resort Project. The interest rate is determined for each drawdown based on the agreement between the parties at the time of disbursement and is specified in each Debt Acknowledgement in accordance with applicable laws and regulations. The loan term is 60 months. The loan is secured by the following assets: Land parcels No. 42, 122, 71, 60, 90, 123, 51, 169, 103, 104, 115, 129, 168, 147, 127, 114, 207, 210, 195, 196, 190, 191, 216, 219, 221, 223, 226, 225, 229, 233, 232 and 230; cadastral map sheet No. 01/2021/TĐĐC-TC (cadastral survey extract at a scale of 1/1,000); address: Dong Trung Commune, Thanh Thuy District, Phu Tho Province.
+ Credit Agreement No. 0808/HĐTD/9719298 dated 24 March 2026. The credit limit is VND 100 billion. The purpose of the loan is to supplement funds for the purchase of trees to be recognized as fixed assets of the borrower under Contract No. 07/2025/HĐMB dated 20 November 2025. The interest rate is applied specifically to each actual disbursement. The loan term is 60 months.

(ii) Loan from Delta Vietnam Investment Joint Stock Company No. 1: This is a loan of Sakura Real Estate Joint Stock Company under Loan Agreement No. 02.12/2024/HĐVV/DELTA SO 1-HAD dated 17 December 2024. The loan amount was VND 21,815,244,000, with a loan term of nine months from 17 December 2024 to 16 September 2025 and an interest rate of 8.2% per annum. The loan was unsecured. On 17 September 2025, the loan was extended to 16 September 2026 under Debt Acknowledgement No. 1709/2025/HĐVV/DELTA SO 1-HAD. The outstanding balance was VND 7,843,347,000, with an extension period of 365 days from 17 September 2025 to 16 September 2026 and an interest rate of 8.2% per annum.

(iii) Loan from Prince Company Limited:

This is a loan of Sakura Real Estate Joint Stock Company comprising the following agreements:

- Loan Agreement No. 02/2025/HDVV/HT-HAD dated 20 May 2025. The loan amount was VND 1,350,000,000, with a term of nine months and an interest rate of 8.2%. The loan was unsecured. The loan was extended under Debt Acknowledgement No. 2105/2026/HĐVV/HT-HAD dated 20 February 2026. The outstanding balance was VND 1,350,000,000, with an extension period of 18 months from 20 February 2026 to 19 August 2027.
- Loan Agreement No. 04/2025/HDVV/HT-HAD dated 14 November 2025. The loan amount was VND 945,000,000, with a term of 12 months and an interest rate of 8.2%. The loan was unsecured.
- Loan Agreement No. 05/2025/HDVV/HT-HAD dated 22 October 2025. The loan amount was VND 6,883,652,000, with a term of 12 months and an interest rate of 8.2%. The loan was unsecured.

(iv) Loan from Delta Vietnam Joint Stock Company:

- This is a loan of Sakura Real Estate Joint Stock Company under Loan Agreement No. 01/2025/HĐVV/DELTA-HAD dated 15 May 2025. The loan amount was VND 1,663,750,000, with an interest rate of 8.2% per annum and a loan term of nine months from 15 May 2025 to 14 February 2026. The loan was unsecured. The loan was extended under Debt Acknowledgement No. 1402/2026/HĐVV/DELTA-HAD. The outstanding balance was VND 1,663,750,000, with an extension period of 12 months from 14 February 2026 to 14 February 2027.

- Loan of Delta Vietnam Joint Stock Company under Loan Agreement No. 03/2025/HĐVV/DELTA-HAD dated 17 July 2025. The loan amount was VND 1,155,000,000. The purpose of the loan is to pay 5% interest expenses of customers at King Palace Project, Tower A. The interest rate is 8.2% per annum. The loan term is 12 months from the date on which Party A transfers the funds. The loan was unsecured.
- Loan of Delta Vietnam Joint Stock Company under Loan Agreement No. 03.1/2025/HĐVV/DELTA-HAD dated 31 July 2025. The loan amount was VND 413,272,000. The purpose of the loan is to pay 5% interest expenses of customers at King Palace Project, Tower A. The interest rate is 8.2% per annum. The loan term is 12 months from the date on which Party A transfers the funds. The loan was unsecured.

-Loan of Delta Vietnam Joint Stock Company under Loan Agreement No. 03.2/2025/HĐVV/DELTA-HAD dated 17 July 2025. The loan amount was VND 385,000,000. The purpose of the loan is to pay 5% interest expenses of customers at King Palace Project, Tower A. The interest rate is 8.2% per annum. The loan term is 12 months from the date on which Party A transfers the funds. The loan was unsecured.

(v) Loan from Military Commercial Joint Stock Bank

Loan of Thang Long Investment Group Joint Stock Company

Credit Agreement No. 367167.25.059.620054.TD dated 26 December 2025. The credit limit is VND 100 billion. The purpose of the loan is to provide credit to finance the borrower's business activities in consumer goods, household goods, construction materials, plastics and other trading activities. The interest rate is determined for each drawdown based on the agreement between the parties at the time of disbursement and is specified in each Debt Acknowledgement in accordance with applicable laws and regulations. The loan term is within the credit limit maintenance period, with a maximum of 12 months; the specific loan term for each disbursement is specified in the relevant Debt Acknowledgement. The loan is secured by a deposit agreement.

Loan of Thang Long Phu Tho Investment Joint Stock Company

Credit Agreement No. 363033.25.057.2085588.TD and Debt Acknowledgement dated 25 December 2025 between Military Commercial Joint Stock Bank – Hoan Kiem Branch and Thang Long Phu Tho Investment Joint Stock Company. The loan amount was VND 600,600,000, with a loan term of 60 months. The purpose of the loan is to finance the purchase of three four-wheel, 14-seat electric passenger vehicles, model Freen Tech GT-S14.C, for use at Vuon Vua Resort & Villas in Dong Trung, Thanh Thuy District, Phu Tho Province. The interest rate is 8.2% per annum, adjusted quarterly at a margin of 3.1% per annum.

(vi) Loan from Saigon Treasure Commercial Joint Stock Bank

The loan is provided under Credit Facility Agreement No. 202529931179 dated 28 November 2025. The credit limit is VND 20 billion. The specific purpose of each credit facility is agreed between Sacombank and the borrower in accordance with applicable laws and regulations and specified in the relevant Credit Documents. The interest rate is specified in each relevant Credit Document. The loan term is until 28 November 2026. The loan is secured by real estate owned by a third party.

(vii) Loan from HDE Holdings Investment Corporation: The loan is provided under Loan Agreement No. 3112/HĐVV/HAD-HDEH dated 31 December 2025. The loan amount is VND 2,000,000,000. The loan is non-term, with no specified maturity date. The interest rate is 8% per annum. The loan is unsecured.

(viii) Personal loans comprising the following:

1. Loan from Ms. Nguyen Thi Thu Thuy

Loan of Thang Long Investment Group Joint Stock Company – Hungary Branch

Loan of Ms. Nguyen Thi Thu Thuy to Thang Long Investment Group Joint Stock Company – Hungary Branch under the Loan Agreement dated 3 November 2023 and contract appendix dated 31 December 2024, with the loan term until 31 December 2026. The loan is interest-free and unsecured.

2. Personal loans of Sakura Real Estate Joint Stock Company comprise personal loan agreements, bearing interest at 8% per annum. The loans are unsecured.

3. Personal loans of Thang Long Phu Tho Investment Joint Stock Company comprise personal loan agreements for the purpose of investing in the construction of the Vuon Vua Eco-Tourism and Resort Villa Area Project in Trung Nghia, Dong Luan, and Dong Trung Communes, Thanh Thuy District, Phu Tho Province. During the loan term, the loans bear no interest. Interest payments, if any, are to be made upon expiry of the loan term or as agreed by the parties from time to time. The loans are unsecured (credit-based), with a maximum term of 36 months.

4. Loan from Ms. Ho Thanh Huong is a loan of TLG International Company Limited comprising the following loan agreements:

- Loan Agreement dated 4 April 2023 and contract appendix dated 31 December 2024 between Ms. Ho Thanh Huong, as the lender, and TLG International Kft. The loan amount was EUR 400,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

- Loan Agreement dated 3 April 2023 and contract appendix dated 31 December 2024 between Ms. Ho Thanh Huong, as the lender, and TLG International Kft. The loan amount was HUF 123,500,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

- Loan Agreement dated 28 February 2023 and contract appendix dated 31 December 2024 between Ms. Ho Thanh Huong, as the lender, and TLG International Kft. The loan amount was HUF 123,500,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

- Loan Agreement dated 3 November 2023 and contract appendix dated 31 December 2024 between Ms. Ho Thanh Huong, as the lender, and TLG International Kft. The loan amount was EUR 1,800,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

(ix) Loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch is provided under Project Investment Loan Agreement No. 413/2025-HĐCVTLNHCT126-THANGLONG dated 8 July 2025. The credit limit is VND 5,832,000,000. The purpose of the loan is to finance the purchase of one Lexus LM500H 6-seater CD automobile. The interest rate is adjustable. The loan term is 60 months. The loan is secured by the Lexus LM500H 6-seater CD automobile.

(x) Loan from Saigon Treasure Commercial Joint Stock Bank – Thanh Tri Branch is a loan of Sakura Real Estate Joint Stock Company under Credit Agreement No. 202528017443 dated 3 March 2025. The credit limit is VND 734,776,000,000. The purpose of the loan is to finance the construction of the King Palace mixed-use commercial, service, office and serviced apartment hotel building (Tower B). The interest rate is 8% per annum. The loan term is 60 months. The principal grace period is 24 months, with no interest grace period. The loan is secured by third-party assets and a mortgage over 80% of the charter capital of Sakura Real Estate Joint Stock Company owned by Thang Long Investment Group Joint Stock Company under Share Certificate No. 001/GCN-SHCP, together with Deposit Agreement No. 020109336441 and No. EA 146324 dated 6 June 2025 issued by Sacombank – Thanh Tri Branch and owned by Sakura Real Estate Joint Stock Company.

(xi) Loan from Cavaland Real Estate Company Limited is a loan of TLG International Company Limited comprising the following loan agreements:

- Loan Agreement dated 28 February 2023 and contract appendix dated 31 December 2024 between CAVALAND Property Kft, as the lender, and TLG International Kft. The loan amount was HUF 5,000,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

- Loan Agreement dated 19 March 2023 and contract appendix dated 31 December 2024 between CAVALAND Property Kft, as the lender, and TLG International Kft. The loan amount was EUR 240,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

- Loan Agreement dated 16 February 2023 and contract appendix dated 31 December 2024 between CAVALAND Property Kft, as the lender, and TLG International Kft. The loan amount was

EUR 240,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

- Loan Agreement dated 14 February 2023 and contract appendix dated 31 December 2024 between CAVALAND Property Kft, as the lender, and TLG International Kft. The loan amount was EUR 240,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

- Loan Agreement dated 11 January 2023 and contract appendix dated 31 December 2024 between CAVALAND Property Kft, as the lender, and TLG International Kft. The loan amount was EUR 240,000. The interest rate is 1% per annum. The repayment date is 31 December 2026. The loan is unsecured.

(xii) Loan from Vietnam Prosperity Joint Stock Commercial Bank is a loan of Thang Long Investment Group Joint Stock Company under Credit Agreement No. CLC-72172-01 dated 22 January 2026. The credit limit is VND 40 billion. The purpose of the loan is to supplement working capital for trading activities involving construction materials, household goods, electronics, kitchen equipment, water filtration equipment, electrical equipment, electrical cables, refrigeration equipment under the Hyundai HDE brand, plastic industry materials and food products. The interest rate is agreed between VPBank and the borrower under the relevant Debt Acknowledgements and/or other agreements entered into between the parties. The loan term is 12 months. The loan is secured by the Certificate of Land Use Rights, Ownership of Residential Houses and Other Assets Attached to Land No. CK 394794, relating to LK01-L15 low-rise residential area (semi-detached garden houses), Dai Mo Ward, Nam Tu Liem District, Hanoi (now Dai Mo Ward, Hanoi), owned by the Company.

5.20. Owner's equity

5.20.1. Reconciliation table of equity

	Owner's capital	Share premium	Foreign exchange rate differences	Development investment fund	Other funds under owners' equity	Undistributed profit after tax	Non-controlling interests	Total
	VND	*VND*	*VND*	*VND*	*VND*	*VND*	*VND*	*VND*
Opening balance	**1,936,062,050,000**	**15,000,000,000**	**-**	**7,150,700,951**	**1,065,033,362**	**36,069,757,597**	**99,404,788,572**	**2,094,752,330,482**
Increase during the year	-		-	-	-	-	-	-
- Profit during the pyear	-	-	-	-	-	74,384,894,383	-	74,384,894,383
- Non-controlling shareholders' capital contributions to a subsidiary	-	-	-	-	-	-	4,900,000,000	4,900,000,000
- Others increase	-	-	-	-	-	-	850,989,296	850,989,296
- Loss in the prior year	-	-	-	-	-	-	(2,630,109,617)	(2,630,109,617)
- Increase/decrease due to foreign exchange differences arising from translation of financial statements	-	-	(5,346,831,998)	-	-	3,437,746,321	-	(1,909,085,677)
Closing balance	**1,936,062,050,000**	**-**	**(5,346,831,998)**	**7,150,700,951**	**1,065,033,362**	**113,892,398,301**	**102,525,668,251**	**2,170,349,018,867**
Opening balance	**1,936,062,050,000**	**15,000,000,000**	**(5,346,831,998)**	**7,150,700,951**	**1,065,033,362**	**113,892,398,301**	**102,525,668,251**	2,170,349,018,867
Increase in the period	-	-	-	-	-	-	-	-
- Profit during the period	-	-	-	-	-	3,753,770,401	(849,286,419)	2,904,483,982
- Increase/decrease due to foreign exchange differences arising from translation of financial statements	-	-	744,874,569	-	-	-	-	744,874,569
- Other adjustments	-		-	-	-	-	(1)	(1)
Closing balance	**1,936,062,050,000**	**15,000,000,000**	**(4,601,957,429)**	**7,150,700,951**	**1,065,033,362**	**117,646,168,702**	**101,676,381,831**	**2,173,998,377,417**

5.20.2. Details of owner's investment capital

	Closing balance		Opening balance	
	Value *VND*	Percentage %	Value *VND*	Percentage %
Mr. Nguyen Phuc Long	381,100,930,000	19,68%	381,100,930,000	19,68%
Mr. Nguyen Van Nghia	94,680,330,000	4,89%	94,680,330,000	4,89%
Mr. Park Jin Ju	177,256,000,000	9,16%	177,256,000,000	9,16%
Others	1,283,024,790,000	66,27%	1,283,024,790,000	66,27%
Total	**1,936,062,050,000**	**100,00%**	**1,936,062,050,000**	**100,00%**

5.20.3. Capital transactions with owners

	Closing balance *VND*	**Opening balance** *VND*
Owner's equity contributions		
Opening balance	1,936,062,050,000	1,936,062,050,000
Increasing during the period	-	-
Decreasing during the period	-	-
Closing balance	1,936,062,050,000	1,936,062,050,000

5.20.4. Shares

	Closing balance *Shares*	**Opening balance** *Shares*
Number of shares registered for issuance	-	-
Number of shares sold to the public	**193,606,205**	**193,606,205**
Ordinary shares	193,606,205	193,606,205
Number of shares repurchased	-	-
Number of shares outstanding	**193,606,205**	**193,606,205**
Ordinary shares	193,606,205	193,606,205

Par value per outstanding share: VND 10,000 per share

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM CONSOLIDATED STATEMENT OF INCOME

6.1. Revenue from goods sold and services rendered

	Current period *VND*	**Prior period** *VND*
Revenue from sale of finished goods	186,763,946,802	448,698,951,335
Revenue from rendering of service	89,774,556,351	20,749,435,414
Revenue from real estate business	21,945,071,970	170,071,100,984
	298,483,575,123	**639,519,487,733**
Revenue arising during the period from related parties (Detail stated in Note 8.3)	**376,363,632**	**406,363,632**

6.2. Cost of goods sold and services rendered

	Current period VND	Prior period VND
Cost of finished goods sold	178,529,411,739	450,317,677,417
Cost of services rendered	57,573,145,135	13,122,739,123
Cost of real estate business	8,375,682,994	85,729,034,348
Total	**244,478,239,868**	**549,169,450,888**

6.3. Financial income

	Current period VND	Prior period VND
Interest income from deposits and loans	48,561,966,016	35,879,297,564
Total	**48,561,966,016**	**35,879,297,564**

6.4. Financial expenses

	Current year VND	Prior period VND
Interest expense	29,583,287,811	12,862,365,952
Other financial expenses	256,066,224	190,781,313
Total	**29,839,354,035**	**13,053,147,265**

6.5. Selling expenses

	Current period VND	Prior period VND
Staff cost	240,028,028	138,752,270
Brokerage commission expense	861,747,789	90,000,000
Others	5,325,017,193	160,809,414
Total	**6,432,770,429**	**389,561,684**

6.6. General and administration expenses

	Current year VND	Prior period VND
Administrative staff expenses	8,510,621,657	5,678,928,828
Depreciation expense of fixed assets	2,145,143,800	1,017,381,350
Provisions	-	6,385,231,095
External service costs	4,903,455,717	7,903,466,616
Goodwill	1,898,703,105	31,897,607,783
Total	**47,456,828,957**	**52,882,615,672**

6.7. Other income

	Current period VND	Prior period VND
Others	770,218,184	3,691,632,100
Total	**770,218,184**	**3,691,632,100**

6.8. Other expenses

	Current period VND	Prior period VND
Administrative penalties and late payment fines	1,273,246,694	70,161,130
Others	4,457,139,845	3,657,721,829
Total	**5,730,386,539**	**3,727,882,959**

6.9. Corporate income tax expense

	Current period VND	Prior period VND
Current income tax of the Parent Company	9,007,282,232	14,799,144,375
Current income tax of the Subsidiaries	1,386,877,009	2,338,617,016
	10,394,159,241	**17,137,761,391**

6.10. Basic earnings per share and Diluted earnings per share

	Current period VND	Prior period VND
Net profit/(losses) after corporate income tax	3,753,770,401	43,375,162,250
Adjustments to accounting profit for determining profit or loss attributable to holders of ordinary shares	-	-
Profit/(losses) attributable to ordinary shareholders	3,753,770,401	43,375,162,250
Weighted average number of ordinary shares outstanding during the period (shares)	193,606,205	193,606,205
Basic earnings per share (*)	**19**	**224**
Ordinary shares expected to be additionally issued	243,606,205	243,606,205
Diluted earnings per share (*)	**9**	**99**

(*) According to Resolution No. 01/2026/NQ/ĐHĐCĐ-TIG of the 2026 Annual General Meeting of Shareholders, the Company plans to offer 193,606,205 shares to existing shareholders and to privately place 50,000,000 shares to professional securities investors.

7. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE STATEMENT OF CASH FLOWS

7.1. Actual amounts of borrowings received during the year

	Current period VND	Previous period VND
Proceeds from borrowings under normal contractual terms	366,988,681,165	585,072,989,735
	366,988,681,165	**585,072,989,735**

7.2 Actual amounts of principal paid during the year

	Current period VND	Previous period VND
Repayments of borrowings under normal contractual terms	330,649,291,918	306,891,033,242
	330,649,291,918	**306,891,033,242**

8. OTHER INFORMATION

8.1. Commitments

During the period, the Company did not enter into any commitments or guarantees for any third party.

8.2. Events arising after the end of the period

The Board of Management of the Company affirms that, in the identity of The Board of Management, in terms of material aspects, no unusual events occurred after the end of the fiscal year that would affect the financial situation and The Company's activities need to be adjusted or presented in these interim consolidated financial statements.

8.3. Transactions and balances with related parties

The related parties with the Company include key management members, the individuals involved with key management members and other related parties.

8.3.1 Transactions and balances with key management members, the individuals involved with key management members

Key management members include: members of the Board of Directors, Board of Supervisors, members of the Board of Directors and Chief Accountant. Individuals related to key management members are close family members of key management members.

Income of key management members:
Income of members of the Board of Directors, the Board of Supervisors and the Board of Management during the accounting period is as follows:

	Position	Current period VND	Priod Period VND
Board of Directors		**1,079,160,327**	**968,839,400**
Mr. Nguyen Phuc Long	Chairman of the Board of Directors	191,837,500	193,137,500
Mr. Ho Ngoc Hai	Member/General Director	521,929,547	486,637,500
Mr. Dang Van Giap	Member	4,000,000	-
Ms. Dao Thi Thanh	Member/Deputy General Director	317,393,280	241,064,400
Mr. Nguyen Viet Viet	Member	24,000,000	24,000,000
Mr. Duong Quang Trung	Member	20,000,000	24,000,000
Board of Supervisors		**48,000,000**	**48,000,000**
Ms. Nguyen Thi Anh Tuyet	Head of the Board of Supervisors	22,000,000	24,000,000
Mr. Vu Ngoc Anh	Head of the Board of Supervisors	14,000,000	12,000,000
Ms. Ho Thi Thu ha	Member of the Board of Supervisors	10,000,000	12,000,000
Ms. Tran Thi Thuy Hang	Member of the Board of Supervisors	2,000,000	-
Board of Management and Chief Accountant		**159,810,587**	**123,447,100**
Mr. Nguyen Minh Quan	Deputy General Director	69,616,223	57,637,500
Ms. Nguyen Thi Thanh Huong	Chief Accountant	90,194,364	65,809,600

Transactions with key members of management and individuals related to key members of management.

The Company does not have transactions related to sales and provision of services to key management members and individuals related to key management members.

8.3.2 Transactions and balances with other related parties

Other related parties to the Company include: Enterprises and individuals that directly or indirectly have control over the Company or are controlled by the Company, or are under common control with the Company, including parent companies and companies in the same group.

List of other related parties

Related parties	Address	Relationship
Viet Nam Investment in Real Estate and Renewable Energy Development Joint Stock Company	Ha Noi	Associate company
TIG Global International Joint Stock Company	Ha Noi	Associate company
HDE Distribution Joint Stock Company		Associate company
Ha Noi Production & Import - Export Joint Stock Company	Ha Noi	Associate company
Cua Tung Joint Stock Commercial Tourist Service Company	Ha Noi	Representative is the wife of the Chairman of the Board of Directors
Cavaland Real Estate Joint Stock Company	Hungary	The Chairman of the Board of Directors is a shareholder of the Company
Viet Nam Financial Investment Securities Corporation	Ha Noi	Common members of the Board of Directors
Ms. Ho Thi Thanh Huong	Ha Noi	Wife of the Chairman of the Board of Directors

Transactions with other related parties

In addition to the transactions with related parties stated in the above Notes, the Company also has the following transactions with related parties:

	Description	Current period VND	Prior period VND
Revenue from sale of goods and services rendered			
Viet Nam Investment in Real Estate and Renewable Energy Development Joint Stock Company	Revenue from vehicle lea	180,000,000	210,000,000
HDE Distribution Joint Stock Company	Revenue from vehicle leasing	98,181,816	98,181,816
Ha Noi Production & Import - Export Joint Stock Company	Revenue from vehicle leasing	98,181,816	98,181,816
		376,363,632	**406,363,632**

Balance of receivables/(payables) with other related parties

	Closing balance VND	Opening balance VND
Trade receivables		
HDE Distribution Joint Stock Company	746,625,520	54,000,000
Viet Nam Investment in Real Estate and Renewable Energy Development Joint Stock Company	297,000,000	99,000,000
Ha Noi Production & Import - Export Joint Stock Company	60,000,000	-
	1,103,625,520	**153,000,000**

	Closing balance VND	Opening balance VND
Short-term advances to suppliers		
Ha Noi Production & Import - Export Joint Stock Company	162,071,794	294,467,864
Viet Nam Investment in Real Estate and Renewable Energy Development Joint Stock Company	56,352,782,379	-
	56,514,854,173	**294,467,864**

	Closing balance VND	Opening balance VND
Long-term advances to suppliers		
HDE Holdings Investment Corporation	75,304,649,864	110,624,649,864
	75,304,649,864	**110,624,649,864**

	Closing balance VND	Opening balance VND
Other long-term payables		
HDE Distribution Joint Stock Company	45,000,000,000	45,000,000,000
	45,000,000,000	**45,000,000,000**

	Closing balance VND	Opening balance VND
Short-term advances from customers		
Ha Noi Production & Import - Export Joint Stock Company	-	48,000,000
	-	**48,000,000**

	Closing balance VND	Opening balance VND
Short-term borrowings and finance lease liabilities		
Cavaland Real Estate Joint Stock Company	8,195,516,613	8,195,516,613
	8,195,516,613	**8,195,516,613**

	Closing balance *VND*	Opening balance *VND*
Short-term trade payables		
Ha Noi Production & Import - Export Joint Stock	-	42,534,417,271
	-	**42,534,417,271**

	Closing balance *VND*	Opening balance *VND*
Others short-term trade payables		
HDE Distribution Joint Stock Company	-	254,323,288
	-	**254,323,288**

8.4. Potential liabilities

As presented in Note 5.19 - "Borrowings and finance lease liabilities", Thang Long Phu Tho Investment Joint Stock Company (a Subsidiary) has recognized interest-free personal loans arising in 2021 and 2022 to implement the project. The loan agreements (with terms of 12-36 months) expired on 31 February 2025, with a total outstanding principal balance as at 30 June 2026 of approximately VND 218 billion. In the event that the individuals make a demand and provide evidence of the payment obligation (including both principal and interest), the Company will be required to make payment of the principal and related obligations. This gives rise to contingent liabilities in respect of future interest expenses.

8.5. Information of Department

Geographical Segment Reporting

Current period

Items	Viet Nam *VND*	Hungary *VND*	Total *VND*
1. Net revenue from external sales	298,483,575,123	-	298,483,575,123
2. Segment assets	4,033,902,845,217	59,739,719,592	4,093,642,564,809

Segment reporting by business sector

Current period

Items	Trading of goods	Services rendered	Real estate business	Total reported segments	Eliminations	Total for the whole Company
	VND	VND	VND	VND	VND	VND
1. Net revenue from external sales	186,763,946,802	89,774,556,351	21,945,071,970	298,483,575,123	-	298,483,575,123
2. Net revenue from sales to other segments	-	4,135,378,473	-	4,135,378,473	4,135,378,473	-
3. Depreciation and amortization expense	-	7,362,857,737	-	7,362,857,737	-	7,362,857,737
4. Profit from business operations	8,234,535,063	32,201,411,216	13,569,388,976	54,005,335,255	-	54,005,335,255
5. Segment assets	742,370,319,758	356,845,993,275	670,252,441,277	1,769,468,754,311	-	1,769,468,754,311
6. Unallocated assets	-	-	-	2,324,173,810,498	-	2,324,173,810,498
Total assets	-	-	-	4,093,642,564,809	-	4,093,642,564,809
7. Segment liabilities	191,924,637,291	92,255,220,885	1,635,464,329,216	1,919,644,187,392	-	1,919,644,187,392
8. Unallocated liabilities	-	-	-	-	-	-
Total liabilities	-	-	-	1,919,644,187,392	-	1,919,644,187,392

8.6. Comparative figures

The comparative figures are the figures on the Company's 2025 Consolidated Financial Statements and the Interim Consolidated Financial Statements for the accounting period ended 30 June 2025 audited and reviewed by International Auditing And Valuation Company Limited.

Preparer	Chief Accountant	Chairman of the Board of Directors
Le Thi Van	Nguyen Thi Thanh Huong	Nguyen Phuc Long
		Ha Noi, Viet Nam
		29 August 2026