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CÔNG TY TNHH KIỂM TOÁN QUỐC TẾ
International Auditing Company Limited

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DONG DUONG CONSTRUCTION AND TRADING JOIN STOCK COMPANY

INTERIM REVIEWED FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

August 2026

TABLE OF CONTENTS

STATEMENT OF CHIEF EXECUTIVE OFFICER

Chief Executive Officer of Dong Duong Construction and Trading Joint Stock Company (the "Company") present this report together with the Company's interim financial statements for the six-month period ended 30 June 2026.

THE BOARD OF DIRECTORS, CHIEF EXECUTIVE OFFICER AND BOARD OF SUPERVISORY

The Board of Directors, Chief Executive Officer and Board of Supervisory of the Company who held office during the period and to the date of approval this report are as follows:

Board of Directors

Mr. Nguyen Kim Truong	Chairman
Mr. Nguyen Dang Thang	Member
Mr. Vu Hoang	Member
Mrs. Tran Bich Nhuan	Member
Mr. Vu Hoang Tung	Member

Chief Executive Officer

Mr. Vu Hoang	Chief Executive Officer

Board of Supervisory

Mrs. Do Thi Hoai	Head of the Supervisory Board
Mrs. Ngo Trong Tu	Member of the Supervisory Board
Mr. Nguyen Tuan San	Member of the Supervisory Board

Legal Reprepresentative

The legal representative of the Company during the period and up to the date of this report is Mr. Vu Hoang – Chief Executive Officer.

CHIEF EXECUTIVE OFFICER'S STATEMENT OF RESPONSIBILITY

Chief Executive Officer of the Company are responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, Chief Executive Officer are required to:

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

Chief Executive Officer are responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the interim financial reporting. Chief Executive Officer are 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.

STATEMENT OF CHIEF EXECUTIVE OFFICER (CONTINUED)

Chief Executive Officer confirms that the Company has complied with the above requirements in preparing these interim financial statements.

Vu Hoang
Chief Executive Officer
14 August 2026

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No: 081401/2026/BCSX-iCPA

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **The Shareholders**
The Board of Directors, Chief Executive Officer and the Board of Supervisory
Dong Duong Construction and Trading Joint Stock Company

We have reviewed the accompanying interim financial statements of Dong Duong Construction and Trading Joint Stock Company (the "Company"), which were approved on 14 August 2026, as set out from page 6 to page 36, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of income, the interim statement of cash flows for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

Chief Executive Officer's Responsibility for the interim financial statements

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

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

The Company records advances made to individuals who are employees of the Company for production and business purposes under the other short-term receivables item in the financial statements as at 1 January 2026 and 30 June 2026, amounting to VND 20 billion and VND 21 billion, respectively (details in Note V.5). We were also not provided with sufficient appropriate audit evidence regarding the existence and valuation of these advances. Accordingly, we were unable to determine whether any adjustment was necessary to the other short-term receivables item as at 1 January 2026 and as at 30 June 2026, or its effect on related items in the Company's interim financial statements for the six-month period ended 30 June 2026.

Qualified conclusion

Based on our review, except for the matters described in the section "Basis for Qualified Conclusion", nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of the Corporation as at June 30, 2026, and of its results of operations and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim financial statements.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (CONTINUED)

Other Matter

The Company's interim financial statements for the six-month accounting period ended June 30, 2025 were reviewed by another independent audit firm, which issued an unmodified conclusion on those interim financial statements on August 14, 2025.

In addition, that audit firm audited the Company's financial statements for the financial year ended December 31, 2025 and issued an unmodified opinion on those financial statements on March 28, 2026.

Emphasis of Matter

As disclosed in Note V.2, the Company has granted loans to certain individuals without any collateral securing such loans.

Our conclusion is not modified in respect of the above emphasis of matters.

M.S.D.N: 0101773... C.T.T.N.H.H
CÔNG TY
TNHH
KIỂM TOÁN
QUỐC TẾ
Q. THANH XUÂN - T.P HÀ NỘI

Nguyen Thi Thanh Hoa
Deputy General Director
Audit Practising Registration Certificate
No. 1402-2023-072-1
On behalf of
International Auditing Company Limited (iCPA)
14 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	**100**		**267,324,010,213**	**287,067,153,775**
I. Cash and cash equivalents	**110**	**V.1**	**923,535,528**	**539,221,424**
1. Cash	111		923,535,528	539,221,424
II. Short-term financial investments	**120**		**61,519,406,850**	**31,334,427,398**
1. Short-term held-to-maturity investments	123	V.2	61,519,406,850	31,334,427,398
III. Short-term receivables	**130**		**72,016,545,337**	**123,514,352,633**
1. Short-term trade receivables	131	V.3	49,268,442,512	89,644,030,903
2. Short-term advances to suppliers	132	V.4	807,807,916	11,488,430,461
3. Other short-term receivables	135	V.5	26,729,654,538	25,142,200,786
4. Provision for short-term doubtful debts	136	V.10	(4,789,359,629)	(2,760,309,517)
IV. Inventories	**140**	**V.6**	**131,295,558,529**	**131,422,378,107**
1. Inventories	141		141,992,590,886	132,504,477,728
2. Provision for devaluation of inventories	142		(10,697,032,357)	(1,082,099,621)
V. Other short-term assets	**160**		**1,568,963,969**	**256,774,213**
1. Short-term deferred expenses	161	V.9a	43,328,035	129,366,219
2. Value added tax deductibles	162		1,525,635,934	-
3. Taxes and other receivables from the State	163		-	127,407,994
B. NON-CURRENT ASSETS	**200**		**40,645,652,566**	**42,869,181,006**
I. Fixed assets	**220**		**40,638,864,273**	**42,844,496,003**
1. Tangible fixed assets	221	V.7	40,127,424,273	42,333,056,003
- Cost	222		91,593,987,518	91,593,987,518
- Accumulated depreciation	223		(51,466,563,245)	(49,260,931,515)
2. Intangible fixed assets	227	V.8	511,440,000	511,440,000
- Cost	228		511,440,000	511,440,000
- Accumulated amortization	229		-	-
II. Other long-term assets	**270**		**6,788,293**	**24,685,003**
1. Long-term deferred expenses	271	V.9b	6,788,293	24,685,003
TOTAL ASSETS	**280**		**307,969,662,779**	**329,936,334,781**

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance
C. LIABILITIES	**300**		**154,963,576,968**	**177,697,291,628**
I. Current liabilities	**310**		**154,963,576,968**	**177,697,291,628**
1. Short-term trade payables	311	V.12	6,929,486,581	22,558,163,942
2. Short-term advances from customers	312	V.13	2,706,535,627	19,093,030,202
3. Short-term taxes and amounts payable to the State budget	314	V.11	10,695,550,257	9,070,408,524
4. Payables to employees	315		877,211,987	165,757,309
5. Short-term accrued expenses	316	V.14	2,658,162,361	1,124,429,305
6. Short-term unearned revenue	319		-	54,000,000
7. Other short-term payables	320	V.15	10,799,153,488	4,989,396,749
8. Short-term loans and obligations under finance leases	321	V.16	120,285,714,266	120,630,343,196
9. Bonus and welfare funds	323		11,762,401	11,762,401
D. EQUITY	**400**	**V.17**	**153,006,085,811**	**152,239,043,153**
1. Owner's contributed capital	411		120,000,000,000	120,000,000,000
- Ordinary shares carrying voting rights	411a		120,000,000,000	120,000,000,000
2. Share premium	412		(114,500,000)	(114,500,000)
3. Investment and development fund	418		35,287,203	35,287,203
4. Retained earnings	420		33,085,298,608	32,318,255,950
- Retained earnings accumulated to the prior period end	*420a*		*32,318,255,950*	*29,278,273,422*
- Retained earnings of the current period	*420b*		*767,042,658*	*3,039,982,528*
TOTAL RESOURCES	**440**		**307,969,662,779**	**329,936,334,781**

CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ XÂY DỰNG ĐÔNG DƯƠNG
M.S.D.N: 0101264009 - C.T.C.P
H. ỨNG HÒA - TP. HÀ NỘI

Tran Trung Quan
Preparer

Nguyen Thi Kim Loan
Chief Accountant

Vu Hoang
Chief Executive Officer
Approved 14 August 2026

INTERIM INCOME STATEMENT
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Curent period	Prior period
1. Gross revenue from goods sold and services rendered	**01**	**VI.1**	**56,143,050,051**	**195,525,682,481**
2. Deductions	**02**		**-**	**-**
3. Net revenue from goods sold and services rendered	**10**		**56,143,050,051**	**195,525,682,481**
4. Cost of goods sold	**11**	**VI.2**	**61,997,475,330**	**186,993,808,767**
5. Gross profit from goods sold and services rendered	**20**		**(5,854,425,279)**	**8,531,873,714**
6 Financial income	**22**	**VI.3**	**1,186,328,118**	**369,135,376**
7. Financial expenses	**23**	**VI.4**	**5,750,902,277**	**4,916,566,852**
- In which: Interest expense	*24*		*5,749,918,771*	*4,916,566,852*
8. Selling expenses	**25**	**VI.5**	**145,736,820**	**405,458,955**
9. General and administrative expenses	**26**	**VI.6**	**2,799,132,935**	**1,579,604,310**
10. Operating profit	**30**		**(13,363,869,193)**	**1,999,378,973**
11. Other income	**31**	**VI.7**	**16,676,258,812**	**910,012**
12. Other expenses	**32**	**VI.8**	**969,932,264**	**147,672,004**
13. Profit from other activities	**40**		**15,706,326,548**	**(146,761,992)**
14. Accounting profit before tax	**50**		**2,342,457,355**	**1,852,616,981**
15. Current corporate income tax expenses	**51**	**VI.9**	**1,575,414,697**	**367,602,975**
16. Net profit after corporate income tax	**60**		**767,042,658**	**1,485,014,006**
17. Basic/diluted earnings per share	**70**	**VI.10**	**64**	**124**

M.S.D.N: 0101264009 - C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ XÂY DỰNG ĐÔNG DƯƠNG
H. ỨNG HÒA - TP. HÀ NỘI

Tran Trung Quan	Nguyen Thi Kim Loan	Vu Hoang
Preparer	Chief Accountant	Chief Executive Officer
		Approved 14 August 2026

INTERIM CASH FLOW STATEMENT
(Under indirect method)
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Curent period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Accounting profit before tax	**01**	**2,342,457,355**	**1,852,616,981**
2. Adjustments for:			
Depreciation and amortisation	02	2,205,631,730	2,253,642,336
Provisions	03	11,643,982,848	283,587,664
Foreign exchange (gains)/ losses arising from translating foreign currency items	04	(46,404)	(113,888,276)
(Gains)/losses from investing activities	05	(1,185,234,906)	(255,247,100)
Borrowing costs	06	5,749,918,771	4,916,566,852
Operating profit before movements in working capital	**08**	**20,756,709,394**	**8,937,278,457**
(Increase)/Decrease in receivables	09	48,070,784,698	(7,333,915,168)
(Increase)/Decrease in inventories	10	(9,488,113,158)	6,735,468,636
(Increase)/Decrease in payables (excluding interest payable and corporate income tax payable)	11	(25,861,233,483)	(14,191,301,743)
(Increase)/Decrease in deferred expenses	12	103,934,894	197,397,808
Borrowing costs paid	14	(3,853,185,715)	(4,469,370,406)
Corporate income tax paid	15	-	(2,442,695,384)
Net cash generated by/used in operating activities	**20**	**29,728,896,630**	**(12,567,137,800)**
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Cash outflow for lending, buying debt, instruments of other entities	23	(45,000,000,000)	(15,500,000,000)
2. Cash recovered from lending, reselling debt instruments of other entities	24	16,000,000,000	10,000,000,000
3. Interest earned, dividends and profits received	27	-	517,384,086
Net cash generated by/used in investing activities	**30**	**(29,000,000,000)**	**(4,982,615,914)**
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	63,211,393,532	153,800,327,232
2. Repayment of borrowings	34	(63,556,022,462)	(140,351,197,666)
3. Principal payments of finance lease	35	-	(300,781,250)
Net cash generated by/used in financing activities	**40**	**(344,628,930)**	**13,148,348,316**
Net increase/(decrease) in cash	**50**	**384,267,700**	**(4,401,405,398)**
Cash and cash equivalents at the beginning of the period	**60**	**539,221,424**	**5,718,855,441**
Effect of changes in foreign exchange rate	61	46,404	641,468
Cash and cash equivalents at the end of the period	**70**	**923,535,528**	**1,318,091,511**

M.S.D.N: 0101264... C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ XÂY DỰNG ĐÔNG DƯƠNG
H. ỨNG HÒA - TP. HÀ NỘI

Tran Trung Quan	**Nguyen Thi Kim Loan**	**Vu Hoang**
Preparer	**Chief Accountant**	**Chief Executive Officer**
		Approved 14 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

I. GENERAL INFORMATION

1. Structure of ownership

Dong Duong Construction and Trading Joint Stock Company ("the Company") is established under the Certificate of Business Registration No. 0101264009 issued by the Hanoi Department of Planning and Investment for the first time on 03 July 2002. The Company is currently operating under the Certificate of Business Registration as amended for the 12th time dated 05 June 2024.

The Company's charter capital is VND 120,000,000,000 (One hundred and twenty billion Vietnam Dong only), equivalent to 12,000,000 shares, with a par value of VND 10,000 per share.

The company's head office : Bac Van Dinh Industrial Cluster, Ung Thien Commune, Hanoi City

2. Business field

The company's business sectors are the manufacturing and trading of wooden products, furniture, handicrafts, and various types of sand.

3. Operating industry and principal activities

Main business activities of the Company:

- Wholesale of other household products. Details: Manufacturing and trading of wooden products, furniture, and handicrafts;
- Specialized design activities. Details: Interior and exterior decoration; and
- Wholesale of construction materials and other installation equipment. Details: Trading of construction materials, supplies, industrial machinery and equipment, consumer goods, fertilizers, and pesticides.

4. Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

5. Explanation of comparability of information in interim financial statements

Comparative figures presented in the interim statement of financial position and corresponding notes are those of the financial statements for the fiscal year ended 31 December 2025, which have been audited.

Comparative figures presented in the interim income statement, interim cash flow statement, and the corresponding notes are those of the interim financial statements for the six-month period ended 30 June 2025, which have been reviewed.

6. Employees

The number of employees as at 30 June, 2026 was 11 (at 31 December 2025 was 17).

II. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim financial statements, expressed in Vietnam 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 interim financial reporting.

The accompanying interim 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.

II. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD (CONTINUED)

Accounting period

The company's financial year begins from 01 January to 31 December.

These interim financial statements have been prepared for the operating period from 1 January 2026 to 30 June 2026.

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the corporate accounting regime. Circular 99 is effective for financial years beginning on or after 1 January 2026. It supersedes the corporate accounting regime prescribed under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance. The Company's Management has adopted Circular 99 in the preparation and presentation of the Company's consolidated financial statements with effect from 1 January 2026.

Accounting form applied: General journal.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting requires Board of Directors and 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 interim financial statements and the reported amounts of revenues and expenses during the year. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments

Loans receivables

Loans receivables are stated at cost less allowance for doubtful debts. Allowance for doubtful debts on the Company's loans is made in accordance with current accounting regulations.

Receivables

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

Provision for doubtful receivables is made for each receivable based on the overdue period of principal repayment in accordance with the original debt agreement (excluding any extensions agreed upon between parties) or based on the estimated potential loss as assessed by the Company. The difference between the provision to be made at the end of the current fiscal year and the provision already recorded at the end of the prior fiscal year is recognized as an increase or decrease in general and administrative expenses during the fiscal year. Receivables determined to be uncollectible are written off.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises direct material costs, direct labour costs, and general production costs (if any) incurred in bringing the inventories to their current location and condition.

The cost of inventory issued is determined using the weighted average cost method. Net realizable value is determined as the estimated selling price less the estimated costs of completing the products and the estimated costs necessary to make the sale.

Allowance for devaluation in the value of inventories is made by the Company in accordance with current accounting regulations. Accordingly, the Company is permitted to make an allowance for diminution in the value of inventories where the cost of inventories is higher than their net realizable value at the end of the accounting period.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation, and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

The cost of self-constructed or self-built tangible fixed assets comprises construction costs, actual production costs incurred, plus installation and test-running costs and other costs directly attributable to bringing the fixed asset to the location and condition necessary for it to be capable of operating.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	Current period	Prior period
Buildings and structures	04 – 25	04 – 25
Machinery, equipment	06 – 25	06 – 25
Vehicles, transportation equipment	10	10
Office equipment and furniture	05 – 10	05 – 10

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognised in the income statement.

Fixed assets of finance leasing

A lease is considered a financial lease when most of the rights and risks of asset ownership are transferred to the lessee. All other leases are considered operating leases.

A lease is considered an operating lease when the lessor still enjoys the majority of the benefits and must bear the risks of ownership of the asset. Operating lease costs are recorded in the Income Statement on a straight-line basis throughout the lease term. Amounts received or receivable to facilitate the conclusion of operating leases are also recognized on a straight-line basis over the lease term.

Intangible fixed assets and amortisation

The Company's intangible fixed assets are land use rights.

Intangible fixed assets represent the value of land use rights and are stated at cost less accumulated amortisation. Land use rights are amortised on a straight-line basis over the term of use granted. Land use rights with an indefinite term are not amortised.

Intangible fixed assets are recorded at their original cost, reflected on the statement of financial position according to the criteria of original price, accumulated depreciation and net book value.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Construction in progress

Properties in the course of construction for production, rental and administrative purposes or for other purposes are carried at cost. The cost includes any costs that are necessary to form the asset including construction cost, equipment cost, other directly attributable costs in accordance with the Company's accounting policy. Such costs will be included in the estimated costs of the fixed assets (if settled costs have not been approved) when they are put into use.

Deferred expenses

Deferred expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Deferred expenses include the value of tools, instruments, small components issued for use, other repair costs and are considered to have the potential to bring future economic benefits to the Company. These costs are capitalized in the form of prepayments and allocated to the Income Statement, using the straight-line method in accordance with current accounting regulations.

Trade payables

Trade payables are amounts payable arising from the purchase of goods, services, or assets from a seller in the ordinary course of the Company's production and business operations. Trade payables are stated at cost.

Borrowings

Borrowings are determined at cost, comprising the proceeds received from borrowing less costs directly attributable to the borrowing.

Borrowing costs

Borrowing costs include interest expense and other costs incurred directly in connection with the Company's borrowings.

Borrowing costs are recognized as expenses in the year/period in which they are incurred, except to the extent that they are capitalized in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the investment in construction or production of assets that necessarily take a substantial period of time to get ready for their intended use or sale are capitalized as part of the cost of those assets until substantially all activities necessary to prepare the assets for their intended use or sale are complete. Income earned from the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Owner's equity

Common shares

Common shares with voting rights are recognized at par value. Shares issued to increase charter capital or owners' contributed capital are recognized at the actual amount received corresponding to the par value of the shares successfully issued.

Share premium

Share premium represents the difference between the par value and the issue price of common shares, after deducting costs directly attributable to the share issuance.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Distribution of profit

Profit after tax of the Company is distributed as dividends to shareholders after approval by the General Meeting of Shareholders.

Dividends declared and paid out of undistributed profit are based on the approval of shareholders at the Annual General Meeting of Shareholders.

Bonus and welfare fund

The bonus and welfare fund is appropriated from the Company's profit after corporate income tax for the purpose of rewarding and encouraging material benefits, serving public welfare needs, and improving and enhancing the material and spiritual life of employees, in accordance with resolutions of the Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund comply with current accounting and financial regulations.

Investment and development fund

The investment and development fund is appropriated from the Company's profit after corporate income tax and is used for investment in expanding the scale of production and business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund is carried out in accordance with resolutions of the General Meeting of Shareholders and current regulations.

Revenue and other income recognition

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

(a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
(c) The amount of revenue can be measured reliably; When the contract stipulates that the buyer is entitled to return the products or goods, purchased under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to pay return products and goods (except for cases where customers have the right to return goods in the form of exchange for other goods or services);
(d) The Company has obtained or will receive economic benefits from the sale transaction; and
(e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

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 balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably; When the contract stipulates that the buyer is entitled to return the products or goods, purchased under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to pay return products and goods;
(b) It is probable that the economic benefits associated with the transaction will flow to the Company;
(c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income recognition (Continued)

Interest income is recognized on an accrual basis, determined on the balance of the deposit account and the interest rate applied unless recoverability is uncertain.

Other income comprises income from non-recurring activities, other than activities that generate revenue from the Company's principal operations.

Cost of goods sold and services rendered

Cost of goods sold and services rendered comprises the cost of products, goods sold, and services rendered during the year/period and is recognized consistently with the revenue recognized in the same year/period.

Selling expenses

Selling expenses are expenses directly related to the process of selling products, goods, and rendering services of the Company, recognized as expenses in the year/period on an accrual basis.

General and administration expenses

General and administration expenses are expenses related to the general administration of the Company, not directly related to the selling or production functions, and are recognized as expenses in the year/period on an accrual basis.

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 year. Taxable profit differs from profit before tax as reported in the income statement 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 on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Deferred tax is determined at the tax rates that are expected to apply in the year 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.

From 13 April 2026, the Company has been subject to enforced invoice restriction under Decision No. 263/QD-TCS20-KDT of Tax Sub-department 20 of Hanoi City.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

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.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basic/Diluted earnings per share

Basic earnings per share are calculated by dividing the after-tax profit or loss allocated to shareholders owning the Company's common shares (after adjusting for appropriations for bonus and welfare funds) by the amount weighted average number of common shares outstanding during the year.

Diluted earnings per share are calculated by dividing the after-tax profit (or loss) allocated to shareholders owning the Company's common shares (after adjusting for dividends on preferred shares with convertible rights) exchange for the weighted average number of common shares outstanding during the year and the weighted average number of common shares that would be issued in the event that all potential common shares are issued. All declines are converted into common shares.

Related parties

Enterprises and individuals that directly, or indirectly through one or more intermediaries, control or are controlled by, or under common control with, the Company, including holding companies, subsidiaries and fellow subsidiaries are related parties of the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the enterprises, key management personnel, including directors and officers of the Company and close members of the family of these individuals and companies associated with these individuals also constitute related parties.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
Cash	911,950,411	480,912,365
Demand deposits	11,585,117	58,309,059
- Vietnam Bank for Agriculture and Rural Development	*4,938,789*	*5,982,847*
- Military Commercial Joint Stock Bank	*4,719,693*	*702,041*
- Vietnam Prosperity Joint Stock Commercial Bank	*1,001,038*	*48,586,566*
- Other banks	*925,597*	*3,037,605*
Total	**923,535,528**	**539,221,424**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

2. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

	Closing balance			Opening balance		
	Amount	Recoverable amount	Provision	Amount	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Loans receivables						
Mr. Tran Manh Toan (i)	16,639,123,288	16,639,123,288	-	-	-	-
- Loans amount	*16,000,000,000*	*16,000,000,000*	-	-	-	-
- Interest loans	*639,123,288*	*639,123,288*	-	-	-	-
Mr. Vu Phong	223,972,603	223,972,603	-	10,219,863,014	10,219,863,014	-
- Loans amount	-	-	-	*10,000,000,000*	*10,000,000,000*	-
- Interest loans	*223,972,603*	*223,972,603*	-	*219,863,014*	*219,863,014*	-
Mr. Tran Trung Quan (ii)	6,390,489,041	6,390,489,041	-	6,167,338,356	6,167,338,356	-
- Loans amount	*6,000,000,000*	*6,000,000,000*	-	*6,000,000,000*	*6,000,000,000*	-
- Interest loans	*390,489,041*	*390,489,041*	-	*167,338,356*	*167,338,356*	-
Ms. Tran Thi Huyen Luong	161,506,849	161,506,849	-	6,159,041,096	6,159,041,096	-
- Loans amount	-	-	-	*6,000,000,000*	*6,000,000,000*	-
- Interest loans	*161,506,849*	*161,506,849*	-	*159,041,096*	*159,041,096*	-
Mr. Nguyen Hoang Anh (iii)	3,762,808,220	3,762,808,220	-	3,632,636,987	3,632,636,987	-
- Loans amount	*3,500,000,000*	*3,500,000,000*	-	*3,500,000,000*	*3,500,000,000*	-
- Interest loans	*262,808,220*	*262,808,220*	-	*132,636,987*	*132,636,987*	-
Mr. Vu Quy (iv)	3,203,424,657	3,203,424,657	-	3,091,849,315	3,091,849,315	-
- Loans amount	*3,000,000,000*	*3,000,000,000*	-	*3,000,000,000*	*3,000,000,000*	-
- Interest loans	*203,424,657*	*203,424,657*	-	*91,849,315*	*91,849,315*	-
Ms. Tran Thi Nhai (v)	2,138,082,192	2,138,082,192	-	2,063,698,630	2,063,698,630	-
- Loans amount	*2,000,000,000*	*2,000,000,000*	-	*2,000,000,000*	*2,000,000,000*	-
- Interest loans	*138,082,192*	*138,082,192*	-	*63,698,630*	*63,698,630*	-
Mr. Tran Le Hoang (vi)	5,000,000,000	5,000,000,000	-	-	-	-
Mr. Nguyen Ngoc Tu (vii)	5,000,000,000	5,000,000,000	-	-	-	-
Mrs. Nguyen Thi Thien (viii)	10,000,000,000	10,000,000,000	-	-	-	-
Mr. Nguyen Van Thang (ix)	4,000,000,000	4,000,000,000	-	-	-	-
Mr. Pham Khac Dinh (x)	5,000,000,000	5,000,000,000	-	-	-	-
Total	**61,519,406,850**	**61,519,406,850**	**-**	**31,334,427,398**	**31,334,427,398**	**-**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

2. SHORT-TERM HELD-TO-MATURITY INVESTMENTS

(i) Loan granted to Mr. Tran Manh Toan under the Loan Agreement dated 20 January 2026 in the principal amount of VND 16,000,000,000, bearing interest at 9% per annum, with a loan term of six (6) months. The loan is unsecured.

(ii) Loan granted to Mr. Tran Trung Quan under the Loan Agreement dated 11 November 2025 in the principal amount of VND 6,000,000,000, bearing interest at 7.5% per annum, with a loan term of six (6) months, the term is extended until December 31, 2026, secured by assets owned by Mr. Tran Trung Quan which are being used by the Company as collateral for a loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank).

(iii) Loan granted to Mr. Nguyen Hoang Anh under the Loan Agreement dated 12 November 2025 in the principal amount of VND 3,500,000,000, bearing interest at 7.5% per annum, with a loan term of six (6) months, secured by assets owned by Mr. Nguyen Hoang Anh which are being used by the Company as collateral for a loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank).

(iv) Loan granted to Mr. Vu Quy under the Loan Agreement dated 5 August 2025 in the principal amount of VND 3,000,000,000, bearing interest at 7.5% per annum, with a loan term of six (6) months, secured by assets owned by Mr. Vu Quy which are being used by the Company as collateral for a loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV).

(v) Loan granted to Ms. Tran Thi Nhai under the Loan Agreement dated 30 July 2025 in the principal amount of VND 2,000,000,000, bearing interest at 7.5% per annum, with a loan term of six (6) months, secured by assets owned by Ms. Tran Thi Nhai which are being used by the Company as collateral for a loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV).

(vi) Loan to Mr. Tran Le Hoang under the loan agreement dated 28 January 2026 in the principal amount of VND 5,000,000,000, bearing interest at a rate of 9% per annum, with a loan term of 06 months. The loan is unsecured.

(vii) Loan to Mr. Nguyen Ngoc Tu under the loan agreement dated 05 February 2026 in the principal amount of VND 5,000,000,000, bearing interest at a rate of 9% per annum, with a loan term of 06 months. The loan is unsecured.

(viii) Loan to Mrs. Nguyen Thi Thien under the loan agreement dated 30 March 2026 in the principal amount of VND 10,000,000,000, bearing interest at a rate of 9% per annum, with a loan term of 04 months. The loan is secured by assets owned by Ms. Nguyen Thi Thien, namely the Nano plastic sheet manufacturing line and raw materials located at the leased premises in Bac Van Dinh Industrial Cluster, Ung Thien Commune, Hanoi City.

(ix) Loan to Mr. Nguyen Van Thang under the loan agreement dated 05 June 2026 in the principal amount of VND 4,000,000,000, bearing interest at a rate of 9% per annum, with a loan term of 01 month. The loan is unsecured.

(x) Loan to Mr. Pham Khac Dinh under the loan agreement dated 28 June 2026 in the principal amount of VND 5,000,000,000, bearing interest at a rate of 9% per annum, with a loan term of 01 month. The loan is unsecured.

The Company uses all of these assets as collateral for its borrowings (detail in Note V.16 – Short-term loans and obligations under finance lease).

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

3. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Amout VND	Provision VND	Amout VND	Provision VND
An Nhan Investment and Trading Company Limited	-	-	16,846,174,868	-
Luc Thuy Trading Business Company Limited	7,936,800,000	-	6,192,000,000	-
Viet - Czech Joint Stock Company	6,063,228,792	-	10,063,228,792	-
Nguyen Phuong Thanh Company Limited	5,540,131,080	-	5,540,131,080	-
Long Duong Vietnam Trading and Service Company Limited	5,185,253,992	-	10,045,510,676	-
Thang Long No. 4 Investment and Construction Joint Stock Company	4,057,546,908	-	10,104,867,674	-
Loc Tai Company Limited	3,544,946,830	-	-	-
Bac Viet Green Trading and Service Joint Stock Company	2,863,908,606	-	7,781,305,672	-
Other trade receivables	14,076,626,304	4,697,759,629	23,070,812,141	2,668,709,517
Total	**49,268,442,512**	**4,697,759,629**	**89,644,030,903**	**2,668,709,517**
Other receivables are related parties *(Detail in Note VII.1)*	**4,057,546,908**		**10,104,867,674**	

4. SHORT-TERM ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	Amout VND	Provision VND	Amout VND	Provision VND
Truong Thinh Mekong Joint Stock Company	-	-	8,209,150,461	-
Vietnam International Investment Joint Stock Company	-	-	3,098,000,000	-
Commercial M&K Vietnam Company Limited	624,552,916	-	-	-
ASCO Auditing and Valuation Firm Company Limited	158,000,000	(79,000,000)	158,000,000	(79,000,000)
Others	25,255,000	(12,600,000)	23,280,000	(12,600,000)
Total	**807,807,916**	**(91,600,000)**	**11,488,430,461**	**(91,600,000)**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

5. OTHER SHORT-TERM RECEIVABLES

	Closing balance		Opening balance	
	Amout VND	Provision VND	Amout VND	Provision VND
Advances	**21,019,606,537**	**-**	**20,000,000,000**	**-**
Mr. Vu Hoang	*16,558,638,400*	-	*16,000,000,000*	-
Mr. Tran Trung Hieu	*3,000,000,000*	-	*3,000,000,000*	-
Mr. Ngo Trong Tu	*1,000,000,000*	-	*1,000,000,000*	-
Advance payment of employee salaries	*460,968,137*	-	-	-
Short-term deposit	**5,000,000,000**	**-**	**5,000,000,000**	**-**
Saturn Bio Science and Technology Joint Stock Company (*)	*5,000,000,000*	-	*5,000,000,000*	-
Other receivables	710,048,001	-	142,200,786	-
Total	**26,729,654,538**	**-**	**25,142,200,786**	**-**
Other receivables are related parties	**17,558,638,400**		**17,000,000,000**	
(Detail in Note VII.1)				

(*) Deposit for the purchase of a wood pellet production line and conveyor system under Economic Contract No. 1512/2025/DD-BI dated December 15, 2025 with Saturn Bio Science & Engineering Joint Stock Company. The timeline for completing the production line has been extended to July 14, 2026.

6. INVENTORIES

	Closing balance		Opening balance	
	Amout VND	Provision VND	Amout VND	Provision VND
Raw of meterials	65,066,730,721	(7,228,580,015)	63,782,423,094	-
Work in progress	21,451,074,196	(1,082,099,621)	35,258,627,671	(1,082,099,621)
Finished goods	53,603,851,246	(2,168,307,321)	31,572,402,440	-
Merchandise	1,870,934,723	(218,045,400)	1,891,024,523	-
Total	**141,992,590,886**	**(10,697,032,357)**	**132,504,477,728**	**(1,082,099,621)**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

7. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transport loading, transmission	Fixed assets used in management	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
COST						
Opening balance	**50,150,371,159**	**39,882,632,586**	**1,089,509,091**	**379,894,682**	**91,580,000**	**91,593,987,518**
Closing balance	**50,150,371,159**	**39,882,632,586**	**1,089,509,091**	**379,894,682**	**91,580,000**	**91,593,987,518**
ACCUMULATED DEPRECIATION						
Opening balance	**21,961,220,691**	**26,044,343,669**	**805,686,293**	**358,100,862**	**91,580,000**	**49,260,931,515**
Charge for the period	1,055,821,380	1,093,227,683	41,892,123	14,690,544	-	2,205,631,730
Closing balance	**23,017,042,071**	**27,137,571,352**	**847,578,416**	**372,791,406**	**91,580,000**	**51,466,563,245**
NET BOOK VALUE						
Opening balance	**28,189,150,468**	**13,838,288,917**	**283,822,798**	**21,793,820**	**-**	**42,333,056,003**
Closing balance	**27,133,329,088**	**12,745,061,234**	**241,930,675**	**7,103,276**	**-**	**40,127,424,273**

The cost of fully-depreciated assets that were used as at 30 June 2026 was VND 13,365,790,758 (as at 31 December 2025 was VND 12,590,964,030).

The net book value of tangible fixed assets pledged or mortgaged as security for loans as at 30 June 2026 amounted to VND 12,637,459,446 (as at 31 December 2025: VND 13,208,898,695). (detail in Note V.16 - Short-term loans and obligations under finance lease).

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

8. INTANGIBLE FIXED ASSETS

	Land use rights	Total
	VND	VND
COST		
Opening balance	**511,440,000**	**511,440,000**
Addition	-	-
Closing balance	**511,440,000**	**511,440,000**
ACCUMULATED DEPRECIATION		
Opening balance	-	-
Charge for the period	-	-
Closing balance	-	-
NET BOOK VALUE		
Opening balance	**511,440,000**	**511,440,000**
Closing balance	**511,440,000**	**511,440,000**

9. DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
a. Short-term		
Insuarance	33,538,487	129,366,219
Others	9,789,548	-
Total	**43,328,035**	**129,366,219**
b. Long-term		
Management tools	5,340,556	18,894,063
Others	1,447,737	5,790,940
Total	**6,788,293**	**24,685,003**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

10. BAD DEBTS

	Closing balance			Opening balance		
	Amount	Recoverable amount	Provision	Amount	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Trade receivables						
MEKEU FONKO EPSE NYINYIKOUA JOSIANE	1,501,573,060	-	(1,501,573,060)	1,501,573,060	751,615,654	(749,957,406)
KN AND CO.,LTD	1,483,063,717	-	(1,483,063,717)	1,483,063,717	725,546,242	(757,517,475)
JOLISH AND CO LTD	1,023,592,479	-	(1,023,592,479)	1,023,592,479	304,323,241	(719,269,238)
MUTED FONGOD	429,088,400	-	(429,088,400)	429,088,400	132,604,002	(296,484,398)
Trung Thuong Automobile JSC	207,830,000	-	(207,830,000)	207,830,000	62,349,000	(145,481,000)
Others	175,373,241	122,761,268	(52,611,973)	175,373,241	175,373,241	-
Advances to suppliers						
ASCO Audit and Valuation Company Limited	158,000,000	79,000,000	(79,000,000)	158,000,000	79,000,000	(79,000,000)
Others	18,000,000	5,400,000	(12,600,000)	18,000,000	5,400,000	(12,600,000)
Total	**4,996,520,897**	**207,161,268**	**(4,789,359,629)**	**4,996,520,897**	**2,236,211,380**	**(2,760,309,517)**

11. TAX AND AMOUNTS RECEIVABLE/ PAYABLE TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
Value Added Tax	7,486,607,244	4,817,359,316	5,611,768,286	6,692,198,274
Corporate income tax	1,372,675,711	1,575,414,697	-	2,948,090,408
Personal income tax	6,755,329	1,394,100	-	8,149,429
Land tax and land rental obligations	155,231,068	287,874,932	-	443,106,000
Others	49,139,172	554,866,974	-	604,006,146
Total	**9,070,408,524**	**7,236,910,019**	**5,611,768,286**	**10,695,550,257**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

12. SHORT-TERM TRADE PAYABLES

	Closing balance VND	Opening balance VND
Kim Nam High-Tech Material JSC	-	16,821,021,938
Hai Nam Investment Trading and Production Co., LTD	1,480,312,776	1,480,312,776
Nhat Nam Logistics Service Co., LTD	1,209,481,200	-
Vinacontrol JSC	775,820,686	775,820,686
Van Loc Ha Noi Co., LTD	656,225,940	684,748,500
Vinh Hung JSC - Bac Ninh Branch	-	160,654,790
Other trade payables	2,807,645,979	2,635,605,252
Total	**6,929,486,581**	**22,558,163,942**

13. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance VND	Opening balance VND
Guo Hui SG International Trading (Singapore) Pte.LTD	-	16,676,218,852
Khanh Ngoc Import Export Company Limited	2,273,378,680	2,273,378,680
Other advances from customers	433,156,947	143,432,670
Total	**2,706,535,627**	**19,093,030,202**

14. SHORT-TERM ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
Interest expense	2,658,162,361	761,429,305
BOD and Supervisory Board remuneration	-	288,000,000
Other accrued expenses	-	75,000,000
Total	**2,658,162,361**	**1,124,429,305**

15. OTHER SHORT-TERM PAYABLES

	Closing balance VND	Opening balance VND
Social insurance	2,106,534,518	2,006,877,968
Health insurance	327,187,125	309,361,725
Unemployment insurance	143,809,000	135,992,800
Short-term deposits received	7,585,000,000	2,000,000,000
- APO Vietnam Joint Venture Company Limited (*)	*5,000,000,000*	-
- Thai Thinh Joint Stock Company - T&T Group (**)	*2,000,000,000*	*2,000,000,000*
- Thao Nguyen Trading Development and Production Co., Ltd (***)	*585,000,000*	-
Other payables	636,622,845	537,164,256
Total	**10,799,153,488**	**4,989,396,749**

(*) Deposit received for the lease of factory premises under Factory Lease Agreement No. 01052026/HĐCTNX/ĐD-APO dated May 1, 2026 between the Company and APO Vietnam Joint Venture Company Limited.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

15. OTHER SHORT-TERM PAYABLES (CONTINUED)

(**) Deposit received under Asset Attached to Land Transfer Agreement No. 2204/2025/HĐCNTSGLTĐ dated April 22, 2025 between the Company and Thai Thinh - T&T Group Joint Stock Company. The deposit is intended to secure the performance of the transfer in accordance with the agreement.

(***) Deposit received for the lease of factory premises under the Factory Lease Agreement dated March 20, 2026 between the Company and Thao Nguyen Trading Development and Manufacturing Company Limited. The lease term is 3 years.

16. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Opening balance	In the period		Closing balance
	Amount VND	Increases VND	Decreases VND	Amount VND
JSC Bank for Investment and Development of Vietnam - Ha Dong Branch (i)	24,697,655,485	-	200,000,000	24,497,655,485
Vietnam Prosperity Joint Stock Commercial Bank (ii)	91,882,687,711	63,211,393,532	63,356,022,462	91,738,058,781
Ms. Vu Hong Ngoc (iii)	4,050,000,000	-	-	4,050,000,000
Total	**120,630,343,196**	**63,211,393,532**	**63,556,022,462**	**120,285,714,266**

(i) Loan at Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Ha Dong Branch under Credit Agreement No. 01/2025/11011773 dated August 5, 2025. The loan limit is VND 40,610,000,000, with a credit term of 12 months. The purpose of the loan is specified separately for each drawdown. The collateral securing the loan includes:

- Land Use Rights Certificate No. AB 626015 issued by the People's Committee of Thanh Tri District on January 31, 2005 to Mr. Vu Quy and Mrs. Nguyen Thi Thu Hien (capital-contributing members). Address: No. 51, Alley 54 Ngoc Hoi, Van Dien, Thanh Tri, Hanoi; land area: 65.2 m².
- Certificate of Land Use Rights, Ownership of Residential House and Other Assets Attached to Land No. CT 540428, Certificate Register No. CS-TX CH 00191, issued by the People's Committee of Thanh Xuan District on November 26, 2019 to Mr. Vu Phong and Mrs. Pham Thi Hong Yen (Mr. Phong is the elder brother of Mr. Vu Hoang, Director of the Company). Address: No. 20, Alley 34 Nguyen Van Troi Street, Phuong Liet Ward, Thanh Xuan District, Hanoi; land area: 54.8 m².
- Certificate of Land Use Rights, Ownership of Residential House and Other Assets Attached to Land No. CT 311830 issued by the Hanoi Department of Natural Resources and Environment on October 16, 2019 to Mrs. Tran Thi Nhai and Mr. Dang Thanh Son (a shareholder of the Company). Apartment No. 1402, CT04 Residential and Commercial Complex, Ha Cau Ward, Ha Dong District, Hanoi; area: 125.7 m².
- Certificate of Residential House Ownership and Residential Land Use Rights No. 3901074805 issued by the People's Committee of Phu Yen Province on February 14, 2001 to Mr. Nguyen Van Tan and Mrs. Tran Thi Huyen Luong. Address: No. 28 Phan Luu Thanh Street, Ward 7, Tuy Hoa City; land area: 150 m².
- 01 BMW automobile owned by Mr. Nguyen Kim Truong.
- Tangible fixed assets comprising machinery and equipment owned by the Company (Note V.7).

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

16. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES (CONTINUED)

(ii) Loan at Vietnam Prosperity Joint Stock Commercial Bank (VPBank) is governed by Credit Agreement No. CLC-52819-01 dated August 5, 2025. The loan limit is VND 145,000,000,000, with a credit term of 12 months. The purpose of the loan is to supplement working capital for the Company's trading activities in wooden products and construction sand. The lending interest rate is specified in each debt acknowledgment agreement. The collateral securing the loan includes:

- Land use rights, ownership of residential house and other assets attached to land under Certificate No. BX 076807, located at Apartment No. D10, 96B Dinh Cong Building, Phuong Liet Ward, Hoang Mai District, Hanoi (now Phuong Liet Ward, Hanoi), owned by Mr. Nguyen Hoang Anh.
- Land use rights, ownership of residential house and assets attached to land under Certificate No. DP 996537, located in An My Commune, My Duc District, Hanoi (now Hong Son Commune, Hanoi), owned by Mr. Tran Trung Quan.
- Land use rights, ownership of residential house and other assets attached to land under Certificate No. DP 996250, located in An My Commune, My Duc District, Hanoi (now Hong Son Commune, Hanoi), owned by Mr. Tran Trung Quan.
- Tangible fixed assets comprising structures on land located in Lien Bat Commune, Ung Hoa District, Hanoi, under Certificate No. AK 672082, owned by the Company (Note V.7).

(iii) The short-term loan from Ms. Vu Hong Ngoc is governed by the agreement dated December 28, 2025, with a principal amount of VND 4,050,000,000 and a loan term loan term is extended until December 31, 2026. The interest rate is 12% per annum. The purpose of the loan is to repay part of the outstanding balance of the loan from BIDV. The collateral securing the loan includes:

- Assets owned by the Company.
- In the event that the Company's debt cannot be repaid, all shareholders who contributed capital to establish the Company are responsible for using their personal funds, in proportion to their respective capital contributions, to repay the debt.

Overdue and unpaid loans and finance lease liabilities:

	Closing balance		Opening balance	
	Principal debts	Overdue interest	Principal debts	Overdue interest
		VND		VND
JSC Bank for Investment and Development of Vietnam - Ha Dong Branch	24,497,655,485	1,156,858,032	23,032,150,765	355,143,613
Vietnam Prosperity Joint Stock Commercial Bank	28,526,665,249	1,359,519,509	-	-
Total	**53,024,320,734**	**2,516,377,541**	**23,032,150,765**	**355,143,613**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

17. OWNER'S EQUITY

a. Movement of owner's equity

	Owner's contribute capital VND	Surplus equity VND	Investment and development fund VND	Retained earnings VND	Total VND
Prior year's opening balance	**120,000,000,000**	**(114,500,000)**	**35,287,203**	**29,278,273,422**	**149,199,060,625**
Profit for the period	-	-	-	3,039,982,528	3,039,982,528
Current period's opening balance	**120,000,000,000**	**(114,500,000)**	**35,287,203**	**32,318,255,950**	**152,239,043,153**
Profit for the period	-	-	-	767,042,658	767,042,658
Current period's closing balance	**120,000,000,000**	**(114,500,000)**	**35,287,203**	**33,085,298,608**	**153,006,085,811**

b. Detail of owner's contributed equity

	Closing balance		Opening balance	
	Ratio %	VND	Ratio %	VND
Mr Nguyen Viet Cuong	7.69%	9,230,000,000	0.00%	-
Mr Dong Van Quang	6.67%	8,000,000,000	6.19%	
Mr Dang Thanh Son	6.19%	7,426,670,000	0.00%	7,426,670,000
Other shareholders	79.45%	95,343,330,000	93.81%	112,573,330,000
Total	**100%**	**120,000,000,000**	**100%**	**120,000,000,000**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

17. OWNER'S EQUITY (CONTINUED)

c. Shares

	Closing balance Shares	**Opening balance Shares**
Number of shares registered to issue	12,000,000	12,000,000
Number of shares issued and fully contributed capital	12,000,000	12,000,000
Common shares	*12,000,000*	*12,000,000*
Number of outstanding shares	12,000,000	12,000,000
Common shares	*12,000,000*	*12,000,000*
Par value of outstanding shares (VND)	10,000	10,000

18. SEGMENT REPORTING

Geographical segments

During the first six months of 2026, the Company operated solely within the territory of Vietnam. Accordingly, the Company has no geographical segments other than Vietnam and therefore does not prepare segment reporting by geographical segment.

Business segments

For management purposes, the Company's organizational structure is divided into three operating segments: timber trading, sand trading, and other activities. The Company prepares segment reporting based on these three business segments.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

18. SEGMENT REPORTING (CONTINUED)

Statement of financial position as at 30 June 2026

	Woods trading VND	Sands trading VND	Others VND	Total VND
Assets				
Segment assets	242,578,411,795	2,863,908,606	84,400,000	245,526,720,401
Unallocated assets	-	-	-	62,442,942,378
Total assets				**307,969,662,779**
Liabilities				
Segment liabilities	136,671,264,310	-	7,585,000,000	144,256,264,310
Unallocated liabilities	-	-	-	10,707,312,658
Total liabilities				**154,963,576,968**

Statement of financial position as at 31 December 2025

	Woods trading VND	Sands trading VND	Others VND	Total VND
Assets				
Segment assets	175,874,500,579	126,139,086,427	1,279,490,173	303,293,077,179
Unallocated assets	-	-	-	26,643,257,602
Total assets				**329,936,334,781**
Liabilities				
Segment liabilities	94,794,477,251	67,987,620,260	689,631,536	163,471,729,047
Unallocated liabilities	-	-	-	14,225,562,581
Total liabilities				**177,697,291,628**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

18. SEGMENT REPORTING (CONTINUED)

Income statement from 01 January 2026 to 30 June 2026

	Woods trading VND	Sands trading VND	Others VND	Total VND
Sales from goods sold and services rendered				
Net external sales	45,333,473,251	9,576,576,800	1,233,000,000	56,143,050,051
Total net sales	**45,333,473,251**	**9,576,576,800**	**1,233,000,000**	**56,143,050,051**
Cost of sales	52,590,472,372	9,398,654,810	8,348,148	61,997,475,330
Statement Income				
Segment income	(7,256,999,121)	177,921,990	1,224,651,852	(5,854,425,279)
Operating Profit	-	-	-	(5,854,425,279)
Financial income	-	-	-	1,186,328,118
Profit from other activities	-	-	-	15,706,326,548
Financial expenses	-	-	-	5,750,902,277
Selling expenses	-	-	-	145,736,820
General and administration expenses	-	-	-	2,799,132,935
Profit before tax	-	-	-	2,342,457,355
Current corporate income tax expense	-	-	-	1,575,414,697
Profit in the period				**767,042,658**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

18. SEGMENT REPORTING (CONTINUED)

Income statement from 01 January 2025 to 30 June 2025

	Woods trading VND	Sands trading VND	Others VND	Total VND
Sales from goods sold and services rendered				
Net external sales	73,931,251,258	105,430,173,650	16,164,257,573	195,525,682,481
Total net sales	**73,931,251,258**	**105,430,173,650**	**16,164,257,573**	**195,525,682,481**
Cost of sales	68,681,768,203	103,041,062,780	15,270,977,784	186,993,808,767
Statement Income				
Segment income	5,249,483,055	2,389,110,870	893,279,789	8,531,873,714
Operating Profit	-	-	-	8,531,873,714
Financial income	-	-	-	369,135,376
Profit from other activities	-	-	-	(146,761,992)
Financial expenses	-	-	-	4,916,566,852
Selling expenses	-	-	-	405,458,955
General and administration expenses	-	-	-	1,579,604,310
Profit before tax	-	-	-	1,852,616,981
Current corporate income tax expense	-	-	-	367,602,975
Profit in the period				**1,485,014,006**

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM INCOME STATEMENT

1. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Total sales of merchandise and services	**56,143,050,051**	**195,525,682,481**
Revenue from sale of wood	45,333,473,251	73,931,251,258
Revenue from sale of sand	9,576,576,800	105,430,173,650
Other revenue	1,233,000,000	16,164,257,573
Deduction	-	-
Total	**56,143,050,051**	**195,525,682,481**

2. COST OF SALES

	Current period VND	Prior period VND
Cost of wood trading	42,975,539,636	68,398,180,539
Cost of sand trading	9,398,654,810	103,041,062,780
Provision for work in progress	-	283,587,664
Provision for devaluation of inventories	9,614,932,736	-
Cost of other sales	8,348,148	15,270,977,784
Total	**61,997,475,330**	**186,993,808,767**

3. FINANCIAL INCOME

	Current period VND	Prior period VND
Bank and loan interest	1,185,234,906	255,247,100
Gain from foreign exchange revaluation during the period	1,046,808	-
Gain from foreign exchange revaluation at period-end	46,404	113,888,276
Total	**1,186,328,118**	**369,135,376**

4. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expense	5,749,918,771	4,916,566,852
Others	983,506	-
Total	**5,750,902,277**	**4,916,566,852**

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM INCOME STATEMENT (CONTINUED)

5. SELLING EXPENSES

	Current period VND	Prior period VND
Labor costs	14,651,650	257,878,429
Depreciation of fixed assets	56,582,667	78,536,910
Outsourced service expense	-	66,395,070
Other expenses in cash	74,502,503	2,648,546
Total	**145,736,820**	**405,458,955**

6. GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Labor costs	374,123,287	634,370,642
Cost of raw materials and materials	-	611,000
Cost of office supplies	116,987,623	404,597,808
Depreciation of fixed assets	238,380,000	54,167,538
Taxes, fees	25,986,424	379,987,072
Outsourced service expense	14,605,489	105,870,250
Provision for short-term doubtful debts	2,029,050,112	-
Total	**2,799,132,935**	**1,579,604,310**

7. OTHER INCOME

	Current period VND	Prior period VND
Other income	39,960	910,012
Resolution of debt balances (*)	16,676,218,852	-
Total	**16,676,258,812**	**910,012**

(*) Based on Agreement Minutes No. 01/2026/DD-GH dated February 15, 2026 and the Contract Liquidation Minutes dated June 30, 2026, the parties agreed that, as Guo Hui International Trading (Singapore) Pte. Ltd. was unable to arrange a vessel to transport sand to Vietnam, the advance payment of USD 713,495.22 made to Dong Duong Construction Trading Joint Stock Company would not be refunded.

8. OTHER EXPENSES

	Current period VND	Prior period VND
Penalty for additional tax payment	870,473,675	-
Penalty for late payment	99,458,589	85,970,323
Others	-	61,701,681
Total	**969,932,264**	**147,672,004**

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM INCOME STATEMENT (CONTINUED)

9. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period VND	Prior period VND
Accounting profit before tax	**2,342,457,355**	**1,852,616,981**
Adjustments increase	5,534,616,129	147,634,403
- Fines for administrative violations and tax arrears	*969,932,264*	*85,970,323*
- Other non-deductible expenses	-	*61,664,080*
- Non-deductible interest expenses under Decree 132	*4,564,683,865*	-
Reduced adjustments	-	(162,236,507)
- Gain from foreign exchange revaluation of cash items at period-end	-	(641,468)
- Gain from foreign exchange revaluation of receivables at period-end	-	*(161,595,039)*
Taxable income	**7,877,073,484**	**1,838,014,877**
- Tax rates for other activities	20%	20%
Corporate income tax	1,575,414,697	367,602,975
Current corporate income tax expense	**1,575,414,697**	**367,602,975**

10. Basic/diluted earnings per share

	Current period VND	Prior period VND
Profit/(loss) to calculate basic earnings per share	767,042,658	1,485,014,006
Profit/(loss) to calculate basic earnings per share	**767,042,658**	**1,485,014,006**
Weighted average number of common shares to calculate basic earnings per share	12,000,000	12,000,000
Basic/diluted earnings per share	**64**	**124**

The Company does not have any potential ordinary shares that would dilute earnings per share during the accounting period or as of the date of this financial statement. Therefore, diluted earnings per share are equal to basic earnings per share.

11. Production and business costs by factor

	Current period VND	Prior period VND
Cost of raw materials and materials	49,558,355,289	76,153,665,251
Labor costs	715,904,237	892,249,071
Depreciation of fixed assets	2,205,631,730	2,253,642,336
Taxes, fees	729,362,989	500,549,680
Outsourced service expense	89,107,992	108,518,796
Other expenses in cash	9,614,932,736	283,587,664
Provision for short-term doubtful debts	2,029,050,112	-
Total	**64,942,345,085**	**80,192,212,798**

VII. OTHER INFORMATION

1. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties:

Related parties	Relationship
Thang Long No. 4 Investment and Construction Joint Stock Company	Company related to an executive
Board of Management, Board of Supervisory, Chief Executive Officer	Company Leadership

During the year, the Company entered into the following transactions with related parties:

	Current period VND	Prior period VND
Goods sold	**10,510,839,234**	**15,549,657,804**
Thang Long No. 4 Investment and Construction Joint Stock Company	10,510,839,234	15,549,657,804
Advances	**5,000,000,000**	**800,000,000**
Mr. Vu Hoang	5,000,000,000	800,000,000
Recovery of advances	**4,441,361,600**	**800,000,000**
Mr. Vu Hoang	4,441,361,600	800,000,000

Related party balances at the interim statement of financial position date were as follows:

	Closing balance VND	Opening balance VND
Trade receivables	**4,057,546,908**	**10,104,867,674**
Thang Long No. 4 Investment and Construction Joint Stock Company	4,057,546,908	10,104,867,674
Advances	**17,558,638,400**	**17,000,000,000**
Mr. Vu Hoang	16,558,638,400	16,000,000,000
Mr. Ngo Trong Tu	1,000,000,000	1,000,000,000

The remuneration received by the Board of Directors, the General Director, and the Supervisory Board during the period is as follows:

Name	Position	Current period VND	Prior period VND
Mr. Vu Hoang	Member of the Board of Management and Chief Executive Officer	152,520,000	152,520,000
Mr. Ngo Trong Tu	Member of the Board of Supervisory	104,400,000	102,021,645
Total		**256,920,000**	**254,541,645**

2. EVENTS AFTER THE ACCOUNTING PERIOD END DATE

There were no material events occurring after the end of the accounting period and up to the date of this report that require adjustment or disclosure in the interim financial statements.

VII. OTHER INFORMATION (CONTINUED)

3. FIGURE COMPARISON

As presented in Note III, effective from January 1, 2026, the Company has adopted Circular No. 99. Accordingly, certain prior-year figures have been restated in accordance with the transitional provisions of Circular No. 99 to ensure comparability with the figures for the current period, as follows:

Impact of the adjustments and reclassifications on the Statement of Financial Position as at January 1, 2026:

	ITEMS	Codes	Reported figures (VND)	Re-present (VND)	Figures after re-present (VND)
1.	Short-term loan receivables	135	30,500,000,000	(30,500,000,000)	-
2.	Other short-term receivables	136	25,976,628,184	(834,427,398)	25,142,200,786
3.	Held-to-maturity investments	123	-	31,334,427,398	31,334,427,398

Impact of adjustments and reclassifications on the Statement of Cash Flows for the period from 1 January 2025 to 30 June 2025:

	ITEMS	Codes	Reported figures (VND)	Re-present (VND)	Figures after re-present (VND)
I.	**Cash flows from operating activities**				
1.	Interest expense	06	4,916,566,852	(4,916,566,852)	-
3.	Borrowing costs	06		4,916,566,852	4,916,566,852
2.	Interest paid	14	4,469,370,406	(4,469,370,406)	-
4.	Borrowing costs paid	14		4,469,370,406	4,469,370,406

Tran Trung Quan
Preparer

Nguyen Thi Kim Loan
Chief Accountant

Vu Hoang
Chief Executive Officer
Approved 14 August 2026

CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ XÂY DỰNG ĐÔNG DƯƠNG

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DN: C=VN, CN=CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ XÂY DỰNG ĐÔNG DƯƠNG, L=Cụm công nghiệp Bắc Vân Đình, Xã Liên Bạt, Huyện Ứng Hoà, Thành phố Hà Nội, Việt Nam, O=CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ XÂY DỰNG ĐÔNG DƯƠNG, ST=Hà Nội, UID=MST:0101264009
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