CÔNG TY TNHH KIỂM TOÁN NHÂN TÂM VIỆT
NHANTAMVIET AUDITING COMPANY

Kết nối - Phát triển

CÔNG TY CỔ PHẦN TẬP ĐOÀN EDX

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EDX GROUP JOINT STOCK COMPANY

INTERIM FINANCIAL STATEMENTS

The first 6 months of the financial year ending 31 December 2026 have been reviewed by

NHAN TAM VIET AUDITING COMPANY LIMITED – HANOI BRANCH

EDX GROUP JOINT STOCK COMPANY

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NHAN TAM VIET AUDITING COMPANY LIMITED – HANOI BRANCH

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REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of Directors presents its report together with the audited interim financial statements for the first 6 months of the financial year ended 31 December 2026.

Overview of the Company

EDX Group Joint Stock Company (formerly known as Dai Chau Group Joint Stock Company) operates under Business Registration Certificate No. 0101030402 dated 24 April 2000 issued by the Department of Finance of Hanoi City. The Business Registration Certificate was amended for the 28th time on 12 August 2025.

Charter capital according to the 28th Business Registration Certificate: VND 603,110,000,000.
Paid-in capital as at 31 December 2026: VND 603,109,880,000.

Head office:

Address	: No. 51 Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi, Vietnam.
Telephone	: 0931.299.568
E-mail	: mrhoangxuanvuong@gmail.com
Tax code	: 0 1 0 1 0 3 0 4 0 2

Financial position and business performance

The Company's financial position as at 30 June 2026, interim business performance and interim cash flows for the first six months of the financial year ending 31 December 2026 are presented in the accompanying interim financial statements (from pages 08 to 32).

Events arising during and after the end of the accounting period

Resolution No. 02/2026/NQ-ĐHĐCĐBTL2 of the Extraordinary General Meeting of Shareholders dated 13 February 2026 approving the settlement of outstanding matters in the 2025 Financial Statements. Accordingly, certain receivables, investments and inventories with a total carrying value of VND 565,530,739,983 were settled under the mechanism of transferring/assuming responsibility to Mr. Nguyễn Đình Hùng, Chairman of the Board of Directors, at a value of VND 10,000,000,000. As at the date of this report, Mr. Hùng has paid VND 3,000,000,000.

Resolution No. 02/2026/NQ-ĐHĐCĐTN of the Annual General Meeting of Shareholders dated 25 April 2026 approving the proposal of the Board of Directors on the establishment of a real estate investment company in Đắk Lắk Province. Accordingly, EDX Group Joint Stock Company will contribute 35% of the charter capital, equivalent to VND 136,500,000,000. The timing and schedule for the capital contribution will be implemented after approval by the General Meeting of Shareholders.

Apart from the above-mentioned events, the Company's management confirms that there are no other events arising after 30 June 2026 up to the date of this report that require adjustment to the figures or disclosure in the interim financial statements.

Board of Directors and Executive Management

Members of the Board of Directors and the Management of the Company as at the date of this report comprise:

Board of Directors

Full name	Position
Mr. Nguyen Dinh Hung	Chairman
Mr. Do Van Khue	Vice Chairman
Mr. Do Hong Dat	Vice Chairman
Mr. Nghiem The Quy	Member
Mr. Tran Manh Hai	Member
Mr. Hoang Xuan Vuong	Member

Supervisory Committee

Full name	Position
Ms. Duong Lan Phuong	Head of the Supervisory Committee
Mr. Do Van Khue	Member of the Supervisory Committee

Management Board

Full name	Position
Mr. Nghiem The Quy	General Director
Mr. Pham Trung Thanh	Deputy General Director

Chief Accountant

Full name	Position
Mr. Hoang Xuan Vuong	Chief Accountant

Auditors

Nhan Tam Viet Auditing Company Limited – Hanoi Branch reviewed the interim financial statements for the first six months of the financial year ending 31 December 2026.

Disclosure of the Management's Responsibility for the Interim Financial Statements

The Company's Management is responsible for the preparation of the financial statements that give a true and fair view of the Company's financial position, business performance and cash flows for the period. In preparing the financial statements, the Company's Management confirms that it has complied with the following requirements:

- Establishing and maintaining internal controls that the Board of General Directors of the Company determines to be necessary to ensure that the preparation and presentation of the Interim Consolidated Financial Statements are free from material misstatements, whether due to fraud or error;
- Selecting appropriate accounting policies and applying such policies consistently;
- Making reasonable and prudent judgments and estimates;
- Clearly stating whether the applicable accounting standards have been complied with, and whether there are any material departures requiring disclosure and explanation in the Interim Consolidated Financial Statements;

- Preparing and presenting the Interim Consolidated Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal regulations applicable to the preparation and presentation of the Interim Consolidated Financial Statements;
- Preparing the Interim Consolidated Financial Statements on the basis of the going concern assumption, except in cases where it is considered inappropriate to assume that the Company will continue its operations.

The Company suspended its business operations for more than three years from mid-2022 due to the passing of Mr. Duong Duc Hoa, the former Chairman of the Board of Directors. The Company is currently in the process of resuming its operations and business activities. However, as at 30 June 2026, the Company had accumulated losses of VND 611,686,433,120, resulting in negative owners' equity. This factor indicates the existence of material uncertainty related to the Company's ability to continue as a going concern. The Company's Management is making efforts to gradually restore operations and implement new objectives in the future. At the same time, the Company's Management confirms that it has no intention of ceasing the Company's operations in the coming years. Accordingly, the financial statements for the first six months of the financial year ending 31 December 2026 have been prepared on the assumption that the Company will continue as a going concern.

The Company's Management ensures that the accounting records are maintained to reflect the Company's financial position fairly and faithfully at any time and ensures that the financial statements comply with the prevailing regulations of the State. The Management is also responsible for safeguarding the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Company's Management confirms that the financial statements give a true and fair view of the Company's financial position as at 30 June 2026, its business performance and cash flows for the first six months of the financial year ending 31 December 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations governing the preparation and presentation of financial statements.

Other Commitments

The Company's shares have been placed under trading restriction pursuant to Decision No. 796/QĐ-SGDHN dated 22 June 2026 issued by the Hanoi Stock Exchange. The Company undertakes to fulfill its obligations immediately after the issuance of this Report together with the audited financial statements.

Apart from the above matters, the Management confirms that the Company complies with Law on Securities No. 54/2019/QH14 dated 26 November 2019, amended Law on Securities No. 56/2024/QH15 dated 29 November 2024, and the relevant circulars and decrees guiding the implementation thereof, as well as disclosure requirements applicable to the securities market.

Hanoi, 14 August 2026
Chairman of the Board of Directors

CÔNG TY CỔ PHẦN - MSDN: 01... TẬP ĐOÀN EDX * THÀNH PHỐ HÀ NỘI *

Nguyễn Đình Hung

No : 1407.01/2026/BCTC-NTVHN

REVIEW REPORT

On the Interim Consolidated Financial Statements
The first 6 months of the financial year ending 31 December 2026

To : **Shareholders, Board of Directors and Management**
EDX Group Joint Stock Company

We have reviewed the accompanying interim financial statements of EDX Group Joint Stock Company, prepared on 22 August 2026 from pages 08 to 32, comprising the Interim Statement of Financial Position as at 30 June 2026, the Interim Statement of Income, the Interim Statement of Cash Flows for the first six months of the financial year ending 31 December 2026, and the Notes to the Interim Financial Statements.

Responsibilities of the Auditors

The Management of EDX Group Joint Stock Company is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations governing the preparation and presentation of interim financial statements, and for such internal control as the Management determines is necessary to enable the preparation and fair presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Basis for Disclaimer of Conclusion

- We were unable to attend the cash count at 31 December 2025 and 30 June 2026 because the Company did not conduct the cash counts. Through alternative audit procedures, we were unable to obtain sufficient appropriate audit evidence regarding the existence and completeness of the cash balances at the above two dates, amounting to VND 3,558,662,440 and VND 8,874,807,260, respectively. Accordingly, we were unable to determine the adjustments, if any, that might be necessary to the cash on hand recorded and unrecorded, as well as the related elements of the financial statements for the first six months of the financial year ending 31 December 2026.

- We were unable to obtain sufficient confirmation letters for certain outstanding balances as at 30 June 2026, including bank borrowings of VND 12,432,106,523 and accrued bank loan interest payable of VND 1,666,932,866. Through alternative audit procedures, we were unable to determine the existence and accuracy of these outstanding balances as at 30 June 2026, or the necessary adjustments thereto and their effects on the financial statements for the first six months of the financial year ending 31 December 2026.

Trụ Sở Chính:
Tầng 2, tòa nhà Platinum Residences, số 6 Nguyễn Công Hoan, P. Giảng Võ, TP. Hà Nội
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98 Vũ Tông Phan, P. Bình Trưng, TP. Hồ Chí Minh

- The 2022 Statement of Income included revenue and cost of goods sold from the sale of finished goods and revenue from the provision of services amounting to VND 18,342,806,677 and VND 16,029,767,422, respectively. We were not provided with the supporting documents relating to the revenue and costs of the operations during the year. Accordingly, we were unable to assess the existence, completeness and accuracy of the revenue and cost of goods sold, or their effects on the Company's financial statements for the first six months of the financial year ending 31 December 2026.

- The Minutes and Resolution of the Extraordinary General Meeting of Shareholders dated 9 September 2025 approved the settlement of outstanding matters in the 2024 Financial Statements. Accordingly, the General Meeting of Shareholders authorized the Board of Directors, the Board of Management and the Accounting Department to implement the settlement in accordance with applicable laws, and approved the Board of Directors assuming responsibility for purchasing receivables and investments for VND 10,000,000,000 to provide funds for maintaining the Company's operations (Mr. Nguyen Dinh Hung – Chairman of the Board of Directors – advanced VND 3 billion). The Minutes and Resolution of the Extraordinary General Meeting of Shareholders dated 13 February 2026 approved the procedures and steps for settling the receivables and investments through three public auction rounds, with the closing date of the three offering rounds being 15 July 2026. The Company is currently carrying out procedures to sell the receivables and investments to Mr. Nguyen Dinh Hung. However, the Company had recognized the entire amount of receivables, inventories and investments as other expenses in 2025 before completing the above-mentioned procedures, with a total amount recognized as expenses of VND 670,042,767,325, while other income of VND 10,000,000,000 was also recognized. The Company did not exclude these expenses from deductible expenses or recalculate taxable income when determining corporate income tax for 2025. Based on the audit procedures performed, we were unable to obtain sufficient appropriate evidence to assess the reasonableness and compliance with relevant legal regulations, as well as the related tax obligations arising from this matter and its effects on the financial statements for the first six months of the financial year ending 31 December 2026.

- Due to the effects of the above-mentioned matters, we were unable to obtain sufficient appropriate evidence to determine the accuracy of the amounts presented in the Statement of Financial Position as at 30 June 2026, the Statement of Income and the Statement of Cash Flows for the first six months of the financial year ending 31 December 2026.

- Our audit was based on the records and documents provided to us by EDX Group Joint Stock Company relating to the preparation and presentation of the six-month 2026 financial statements. Accordingly, we were unable to assess the effects of any events arising after the end of the accounting period, if any, on the financial statements for the first six months of the financial year ending 31 December 2026.

- The Company suspended its business operations for more than three years from mid-2022 due to the passing of Mr. Duong Duc Hoa, the former Chairman of the Board of Directors. The Company is currently in the process of restoring its operations and resuming business activities. However, as at 30 June 2026, the Company had accumulated losses of VND 611,686,433,120, resulting in negative owners' equity. This factor indicates the existence of material uncertainty related to the Company's ability to continue as a going concern. Based on the audit procedures performed, we were unable to obtain sufficient appropriate evidence to conclude that the preparation of the financial statements for the first six months of the financial year ending 31 December 2026 on a going concern basis is appropriate.

Disclaimer of Conclusion

Due to the significance of the matters described in the "Basis for Disclaimer of Conclusion" section, we were unable to obtain sufficient appropriate audit evidence to provide a basis for expressing a conclusion. Accordingly, we do not express a conclusion on the accompanying interim financial statements.

Other Matter

The financial statements for the first six months of the financial year ending 31 December 2025 and the 2025 annual financial statements were reviewed and audited by us with a disclaimer of conclusion and a disclaimer of opinion, respectively, in relation to the matters described in the "Basis for Disclaimer of Conclusion" section.

Certain items have been restated (see Note VII.6)

Hanoi, 22 August 2026

NHAN TAM VIET AUDITING COMPANY LIMITED – HANOI BRANCH

Deputy Director

Pham Van Tuan

Certificate of Registration No: 4497-2023-124-1

INTERIM BALANCE SHEET

As at 30 June 2026

Unit: VND

INDICATORS	Code	Explanation	Ending balance	Beginning balance
A - SHORT-TERM ASSETS	**100**		**25,575,294,249**	**25,710,560,587**
I. Cash and cash equivalents	**110**	**V.1**	**8,883,318,684**	**13,097,450,492**
1. Cash	111		8,883,318,684	13,097,450,492
2. Cash equivalents	112		-	-
II. Short-term financial investment	**120**		-	-
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held to maturity investment	123		-	-
4. Short-term provision for investments held to maturity	124		-	-
5. Other short-term investments	125		-	-
6. Provision for impairment of other short-term investments	126		-	-
III. Short-term receivables	**130**		**13,146,604,100**	**9,058,347,021**
1. Short-term trade receivables	131	V.2	1,778,334,100	1,983,347,021
2. Short-term vendor advance	132	V.3	4,368,270,000	75,000,000
3. Short-term internal receivables	133		-	-
4. Receivable according to construction contract progress plan	134		-	-
5. Other short-term receivables	135	V.4	7,000,000,000	7,000,000,000
6. Provision for doubtful short-term receivables	136		-	-
7. Assets missing pending resolution	137		-	-
IV. Inventory	**140**		-	-
1. Inventory	141		-	-
2. Provision for inventory write-down	142		-	-
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for one-time product harvesting	151		-	-
2. Short-term seasonal crops or crops for one-time product harvesting	152		-	-
3. Provision for impairment of short-term biological assets	153		-	-
VI. Other short-term assets	**160**		**3,545,371,465**	**3,554,763,074**
1. Short-term prepaid expenses	161		2,599,999	-
2. Deductible value added tax	162		3,542,771,466	3,554,763,074
3. Taxes and other amounts receivable from the State	163		-	-
4. Government bond repurchase transaction	164		-	-
5. Other short-term assets	165		-	-

INDICATORS	Code	ation	Ending balance	Beginning balance
B - LONG-TERM ASSETS	**200**		-	-
I. Long-term receivables	**210**		-	-
1. Long-term receivables from customers	211		-	-
2. Long-term prepayment to seller	212		-	-
3. Working capital in affiliated units	213		-	-
4. Long-term internal receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for doubtful long-term receivables	216		-	-
II. Fixed assets	**220**		-	-
1. Tangible fixed assets	221		-	-
- *Original price*	*222*		-	-
- *Accumulated depreciation*	*223*		-	-
2. Financial lease fixed assets	224		-	-
- *Original price*	*225*		-	-
- *Accumulated depreciation*	*226*		-	-
3. Intangible fixed assets	227		-	-
- *Original price*	*228*		-	-
- *Accumulated depreciation*	*229*		-	-
III. Long-term biological assets	**230**		-	-
1. Livestock for periodic product harvesting	231		-	-
a) Livestock for periodic product harvesting not yet reaching maturity	232		-	-
b) Livestock for periodic product harvesting reaching maturity	233		-	-
- *Original Cost*	*234*		-	-
- *Accumulated depreciation*	*235*		-	-
2. Long-term livestock for one-time product harvesting	236		-	-
3. Long-term seasonal crops or crops for one-time product harvesting	237		-	-
4. Provision for impairment of long-term biological assets	238		-	-
IV. Investment real estate	**240**		-	-
- Original price	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term unfinished assets	**250**		-	-
1. Long-term unfinished production and business costs	251		-	-
2. Cost of unfinished basic construction	252		-	-
VI. Long-term financial investment	**260**		-	-
1. Investment in subsidiaries	261		-	-
2. Investment in joint ventures and associates	262		-	-
3. Investing in other entities	263		-	-
4. Provision for impairment of long-term investments in other entities	264		-	-
5 Held to maturity investment	265		-	-
6. Provision for long-term investments held to maturity	266		-	-
VII Other long-term assets	**270**		-	-
1. Long-term prepaid expenses	271		-	-
2. Deferred income tax assets	272		-	-
3. Long-term replacement equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
5 Lợi thế thương mại	279		-	-
TOTAL ASSET	**280**		**25,575,294,249**	**25,710,560,587**

EDX GROUP JOINT STOCK COMPANY
Address: No. 51 Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi, Vietnam.
For the six-month period of the financial year ending 31 December 2026
Interim Consolidated Statement of Financial Position (continued)

INDICATORS	Code	Explanation	Ending balance	Beginning balance
C - LIABILITIES PAYABLE	**300**		**21,543,383,429**	**28,172,955,574**
I. Short-term debt	**310**		**21,543,383,429**	**28,172,955,574**
1. Short-term trade payables	311	V.5	903,145,600	6,409,558,400
2. Short-term advance payment buyer	312	V.6	5,685,083,875	-
3. Dividends and profit payable	313		-	7,302,327,480
4. Taxes and other payments to the State	314		-	-
5. Payable to workers	315		-	-
6. Short-term payable expenses	316	V.7	1,666,932,866	1,169,648,606
7. Short-term internal payables	317		-	-
8. Payable according to construction contract progress schedule	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320		-	3,200,000
11. Short-term loans and finance leases	321	V.8	13,182,106,523	13,182,106,523
12. Provision for short-term payables	322		-	-
13. Bonus and welfare fund	323		106,114,565	106,114,565
14. Price stabilization fund	324		-	-
15. Government bond repurchase transaction	325		-	-
II. Long-term debt	**330**		-	-
1. Long-term trade payables	331		-	-
2. Long term prepayment buyer	332		-	-
3. Long-term taxes and other payables to the State	333		-	-
4. Long-term payable expenses	334		-	-
5. Internal payable on working capital	335		-	-
6. Long-term internal payables	336		-	-
7. Long-term unrealized revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term loans and financial leases	339		-	-
10. Convertible bonds	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax payable	342		-	-
13. Long-term payables provision	343		-	-
14. Science and Technology Development Fund	344		-	-

INDICATORS	Code	Explanation	Ending balance	Beginning balance
D - OWNER'S EQUITY	400	V.9	**4,031,910,820**	**(2,462,394,987)**
1. Owner's equity	411		603,109,880,000	603,109,880,000
- *Common shares with voting rights*	*411a*		*603,109,880,000*	*603,109,880,000*
- *Preferred stock*	*411b*		-	-
2. Capital surplus	412		8,329,176,600	8,329,176,600
3. Bond conversion option	413		-	-
4. Other owners' equity	414		-	-
5. Treasury shares	415		(14,550,000)	(14,550,000)
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Development investment fund	418		4,293,837,340	4,293,837,340
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420		(611,686,433,120)	(618,180,738,927)
- *Undistributed profit after tax accumulated to the end of previous period*	*420a*		*(618,180,738,927)*	*19,168,532,427*
- *Undistributed profit this period*	*420b*		*6,494,305,807*	*(637,349,271,354)*
11 Lợi ích cổ đông không kiểm soát	429		-	-
TOTAL CAPITAL	440		**25,575,294,249**	**25,710,560,587**
			-	-

Prepared on 14 August 2026

Prepared by	Chief Accountant	Chairman of the Board of Directors
Hoang Xuan Vuong	**Hoang Xuan Vuong**	**Nguyen Dinh Hung**

CÔNG TY CỔ PHẦN - MSDN: 010103... TẬP ĐOÀN EDX THÀNH PHỐ HÀ NỘI

INTERIM INCOME STATEMENT

For the six-month period of the financial year ending 31 December 2026

Unit: VND

INDICATORS	Code	Explanation	Cumulative from the beginning of the year	
			This year	Last year
1. Sales and service revenue	01	VI.1	2,461,979,495	-
2. Revenue deductions	02		-	-
3. Net revenue from sales and services	10		2,461,979,495	-
4. Cost of goods sold	11	VI.2	2,034,161,737	(7,043,470,225)
5. Gross profit from sales and service provision	20		427,817,758	7,043,470,225
6. Gain/loss from disposal and liquidation of investment properti	21		-	-
7. Financial revenue	22		147,817	50,558
8. Financial costs	23	VI.3	497,284,260	-
Including: borrowing costs	24		497,284,260	-
9. Cost of sales	25		-	-
10. Business management costs	26	VI.4	418,702,988	(2,783,888,951)
11. Share of profit or loss in joint ventures and associates	27		-	-
12. Net operating profit	30		(488,021,673)	9,827,409,734
13. Other income	31	VI.5	7,302,327,480	52,713,316,125
14. Other costs	32	VI.6	320,000,000	632,768,023,593
15. Other profits	40		6,982,327,480	(580,054,707,468)
16. Total accounting profit before tax	50		6,494,305,807	(570,227,297,734)
17. Current corporate income tax expense	51	V.7	-	-
18. Deferred corporate income tax expense	52		-	-
19. Profit after corporate income tax	60		6,494,305,807	(570,227,297,734)
22. Basic earnings per share	70	VI.8	108	(9,455)
23. Diluted earnings per share	71	VI.8	108	(9,455)

Prepared on 14 August 2026

Prepared by	**Chief Accountant**	**Chairman of the Board of Directors**
Hoang Xuan Vuong	**Hoang Xuan Vuong**	**Nguyen Dinh Hung**

INTERIM CASH FLOW STATEMENT

(According to the indirect method)

For the six-month period of the financial year ending 31 December 2026

Unit: VND

	INDICATORS	Code	Explanation	Cumulative from the beginning of the year: This year	Cumulative from the beginning of the year: Last year
I.	**Cash Flows from Operating Activities**				
1.	***Profit before tax***	***01***		***6,494,305,807***	***(562,924,970,254)***
2.	***Adjustments for:***				
-	Depreciation of fixed assets and investment properties	02		-	-
-	Provisions	03		-	(10,561,638,816)
-	Foreign exchange gains/losses from revaluation of monetary items denominated in foreign currencies	04		-	-
-	Gains/losses from investing activities	05		-	(50,558)
-	Borrowing costs	06		-	-
-	Other adjustments	07		-	-
3.	***Profit from operating activities before changes in working capital***	***08***		***6,494,305,807***	***(573,486,659,628)***
-	Increase/decrease in receivables	09		(4,076,265,471)	510,359,806,333
-	Increase/decrease in inventories	10		-	104,975,401,968
-	Increase/decrease in payables	11		(6,629,572,145)	(43,181,868,501)
-	Increase/decrease in prepaid expenses	12		(2,599,999)	(19,525,000)
-	Increase/decrease in trading securities	13		-	-
-	Interest paid	14		-	-
-	Corporate income tax paid	15		-	-
-	Other cash receipts from operating activities	16		-	-
-	Other cash payments for operating activities	17		-	-
	Net cash flows from operating activities	***20***		***(4,214,131,808)***	***(1,352,844,828)***
II.	**Cash Flows from Investing Activities**				
1.	Cash paid for purchases and construction of fixed assets and other long-term assets	21		-	-
2.	Cash received from disposal of fixed assets and other long-term assets	22		-	-
3.	Cash paid for loans and purchases of debt instruments of other entities	23		-	-
4.	Cash received from loan collections and sale of debt instruments of other entities	24		-	-
5.	Cash paid for investments in other entities	25		-	-
6.	Cash received from capital withdrawals from other entities	26		-	-
7.	Interest received, dividends and profits received	27		-	50,558
	Net cash flows from investing activities	***30***		-	***50,558***

EDX GROUP JOINT STOCK COMPANY
Address: No. 51 Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi, Vietnam.
For the six-month period of the financial year ending 31 December 2026
Interim Consolidated Statement of Cash Flows (continued)

INDICATORS	Code	Explanation	Cumulative from the beginning of the year: This year	Cumulative from the beginning of the year: Last year
III. Cash flows from financing activities				
1. Cash received from issuance of shares and capital contributions from owners	31		-	-
2. Cash paid to return capital to owners or to repurchase issued shares	32		-	-
3. Cash received from borrowings	33		-	-
4. Repayment of principal on borrowings	34		-	-
5. Repayment of principal on finance lease liabilities	35		-	-
6. Dividends and profits paid to owners	36		-	-
Net cash flows from financing activities	***40***		-	-
Net cash flow during the period	**50**		**(4,214,131,808)**	**(1,352,794,270)**
Cash and cash equivalents at the beginning of the period	**60**	**V.1**	**13,097,450,492**	**1,434,862,564**
Effect of exchange rate changes on foreign currency cash balances	61		-	-
Cash and cash equivalents at the end of the period	**70**	**V.1**	**8,883,318,684**	**82,068,294**

Prepared on 14 August 2026

CÔNG TY CỔ PHẦN TẬP ĐOÀN EDX

Prepared by	Chief Accountant	Chairman of the Board of Directors
Hoang Xuan Vuong	**Hoang Xuan Vuong**	**Nguyen Dinh Hung**

NOTES TO THE INTERIM FINANCIAL STATEMENTS

First six months of the financial year ended 31 December 2026

I. COMPANY OVERVIEW

1. Form of ownership : Joint Stock Company

2. General information about the Company

EDX Group Joint Stock Company (formerly known as Dai Chau Group Joint Stock Company) operates under Business Registration Certificate No. 0101030402 dated 24 April 2000 issued by the Department of Finance of Hanoi City. The Business Registration Certificate was amended for the 28th time on 12 August 2025.

Charter capital according to the 28th Business Registration Certificate: VND 603,110,000,000.
Paid-in capital as at 31 December 2026: VND 603,109,880,000.

Head office:

Address	: No. 51 Le Dai Hanh Street, Hai Ba Trung Ward, Hanoi, Vietnam.
Telephone	: 0931.299.568
E-mail	: mrhoangxuanvuong@gmail.com
Tax code	: 0 1 0 1 0 3 0 4 0 2

3. Business field : Manufacturing, trading and services

4. Main business activities during the period:

- Wholesale of other household goods

  Details: - Wholesale of suitcases, briefcases, bags, wallets and other leather and imitation leather goods - Trading of drugs and medicinal ingredients - Wholesale of medical equipment - Wholesale of perfumes, cosmetics and sanitary products - Wholesale of ceramic, porcelain and glassware - Wholesale of household electrical appliances, lamps and lighting fixtures - Wholesale of beds, cabinets, tables, chairs and similar furniture - Wholesale of books, newspapers, magazines and stationery - Wholesale of sports and physical exercise equipment - Wholesale of other household goods not elsewhere classified;
- Wholesale of electronic and telecommunications equipment and components;
- Wholesale of other specialized products not elsewhere classified./.

5. Normal business and production cycle: Within 12 months.

6. Number of employees as at 30 June 2026: 11 employees

7. Statement on the comparability of information in the Financial Statements:

As presented in Note III.1, from 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance guiding the accounting regime for enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance. The provisions of this new Accounting Regime for Enterprises do not have a material impact on the Company's figures, and the Company has restated the comparative figures in the Balance Sheet as at 31 December 2025; therefore, the corresponding prior-year figures are comparable with the current-year figures.

II. FINANCIAL YEAR, ACCOUNTING CURRENCY

1. Financial year
The Company's financial year begins on 1 January and ends on 31 December each year.

2. Accounting currency
The accounting currency is Vietnam Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

1. Accounting regime applied
The Company applies the Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises, issued by the Ministry of Finance on 27 October 2025.

2. Statement of compliance with accounting standards and accounting regime
The Board of Management ensures that the Company has complied with the requirements of the accounting standards, the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025, as well as the circulars guiding the implementation of accounting standards issued by the Ministry of Finance, in the preparation of the Financial Statements.

3. Accounting form applied
The Company uses the General Journal accounting form on a computerized system.

IV. ACCOUNTING POLICIES APPLIED

1. Basis for preparation of the Financial Statements
The Financial Statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

2. Principles for recognition of cash and cash equivalents
Cash and cash equivalents include cash on hand, bank deposits, cash in transit and short-term investments with a maturity or recoverable period of no more than 3 months from the date of acquisition, which are readily convertible into a known amount of cash and subject to insignificant risk of conversion.

3. Financial investments

Loans to other parties

Loans to other parties are stated at original cost less provision for doubtful debts. Provision for doubtful debts on loans to other parties is made based on the estimated level of potential losses.

Investments in associates

Associate company

An associate is an entity over which the Company has significant influence but not control over its financial and operating policies. Significant influence is demonstrated by the right to participate in decisions on the financial and operating policies of the investee but not control such policies.

Investments in associates are initially recognized at cost, including the purchase price or capital contribution plus directly attributable costs of the investment. In the case of investments made by non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the date of occurrence.

Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment itself. Dividends and profits from periods after the acquisition of the investment are recognized as revenue. Dividends received in the form of shares are only tracked based on the number of additional shares received and no value is recognized for the shares received/are recognized at par value.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments over which the Company has neither control, joint control nor significant influence over the investee.

Investments in equity instruments of other entities are initially recognized at cost, including the purchase price or capital contribution plus directly attributable costs of the investment. Dividends and profits from periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment itself. Dividends and profits from periods after the acquisition of the investment are recognized as revenue. Dividends received in the form of shares are only tracked based on the number of additional shares received, with no value recognized for the shares received/recognized at par value (except for state-owned enterprises which comply with current applicable laws).

4. Principles for recognition of inventories

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

The cost of inventories is determined as follows:

- Raw materials, merchandise: comprise purchase costs and other directly attributable costs incurred to bring the inventories to their present location and condition.
- Finished goods: comprise direct material costs, direct labour costs and related production overheads allocated based on normal operating capacity/land use rights costs, direct costs and related general costs incurred during the investment and construction of finished real estate products.
- Work in progress: comprise only direct material costs (or other appropriate cost elements).

Net realizable value is the estimated selling price of inventories in the ordinary course of production and business less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories is calculated using the weighted average method and accounted for using the perpetual inventory method.

Provision for diminution in value of inventories is made at year-end when the net realizable value declines below the cost of inventories.

5. Trade and other receivables

Receivables are presented at their carrying amount less provision for doubtful debts.

The classification of receivables as trade receivables and other receivables is made based on the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase and sale transactions, including receivables from proceeds of export sales entrusted to other entities.
- Other receivables reflect non-trade receivables that are not related to purchase and sale transactions.
- Provision for doubtful debts is made for each doubtful receivable based on the overdue age of the receivable or the estimated level of potential losses, as follows:
- For overdue receivables:
  - 30% of the value of receivables overdue from 6 months to less than 1 year.
  - 50% of the value of receivables overdue from 1 year to less than 2 years.
  - 70% of the value of receivables overdue from 2 years to less than 3 years.
  - 100% of the value of receivables overdue for 3 years or more.
- For receivables that are not yet overdue but are unlikely to be recoverable: provision is made based on the estimated level of potential losses.

6. Principles for recognition and depreciation of fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of fixed assets comprises all costs incurred by the Company to acquire the fixed assets up to the date on which the assets are ready for use. Subsequent expenditure is capitalized as part of the cost of fixed assets only when it is probable that such expenditure will result in future economic benefits from the use of the assets. Other expenditure is recognized immediately as an expense.

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

Fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation periods for different categories of fixed assets are as follows:

Category of fixed assets	Số năm
Buildings and structures	06 – 25
Machinery and equipment	05 – 12
Motor vehicles and transmission equipment	06 - 10
Other fixed assets	03 - 08

7. Investment properties

Investment properties are land use rights held for the purpose of earning rental income or for capital appreciation. Investment properties are stated at cost less accumulated depreciation. The cost of investment properties comprises all costs incurred by the Company or the fair value of consideration given in exchange to acquire the investment properties up to the date of acquisition or completion of construction.

Subsequent expenditure relating to investment properties is recognized as an expense unless it is probable that such expenditure will result in future economic benefits from the investment properties in excess of their originally assessed standard of performance, in which case it is capitalized as part of the cost.

The Company's investment property as at 31 December 2020 represents the land use rights at Cay Da Phuong Bang area, Song Phuong, Hoai Duc, Hanoi, with the land use term until 2043, for the purpose of growing perennial fruit trees. The Company does not depreciate this property.

8. Accounting principles for recognition of liabilities and accrued expenses

Liabilities and accrued expenses are recognized for amounts payable in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made based on the following principles:

- Trade payables reflect commercial payables arising from the purchase of goods, services and assets from sellers that are independent of the Company, including payables arising from imports through entrusted importers.
- Accrued expenses reflect amounts payable for goods and services received from suppliers or provided to customers but not yet paid for due to the absence of invoices or insufficient accounting records and documents, and amounts payable to employees for annual leave pay and production and business expenses to be accrued.

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

9. Principles for recognition of borrowings

The Company shall monitor in detail the repayment terms of borrowings. Borrowings with repayment terms of more than 12 months from the date of preparation of the Financial Statements are presented as long-term borrowings and finance lease liabilities. Borrowings due for repayment within the following 12 months from the date of preparation of the Financial Statements are presented as short-term borrowings and finance lease liabilities for payment planning purposes.

10. Principles for recognition of equity

Owners' contributed capital

Owners' contributed capital is recognized based on the actual amount invested by the shareholders.

Retained earnings

Recognizes the business results (profit or loss) after corporate income tax and the allocation of profits or treatment of losses of the enterprise.

Treasury shares

When the Company repurchases its own issued shares, the consideration paid, including transaction costs, is recognized as treasury shares and presented as a deduction from equity. Upon re-issuance, the difference between the re-issuance price and the carrying amount of the treasury shares is recognized under Share premium.

The funds are appropriated and utilized in accordance with the Company's Charter.

11. Principles and methods for recognition of revenue

a) Revenue from sale of goods

Revenue from sale of goods is recognized when all of the following conditions are simultaneously satisfied:

- The significant risks and rewards associated with ownership of the products or goods have been transferred to the buyer;
- The Company does not retain managerial control over the goods as an owner or control over the goods;

- Revenue can be measured reliably;
- The Company has received or will receive the economic benefits from the sale transaction;
- The costs incurred in connection with the sale transaction can be measured reliably./.

b) Revenue from rendering of services

Revenue from rendering of services is recognized when all of the following conditions are simultaneously satisfied:

- Revenue can be measured reliably;
- It is probable that the economic benefits from the service transaction will flow to the Company;
- The stage of completion of the service transaction can be measured reliably at the date of the Balance Sheet;
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably./.

c)Financial income

Revenue from interest, royalties, dividends, profit distributions and other financial income is recognized when the following two (02) conditions are simultaneously satisfied:

- It is probable that the economic benefits from the transaction will flow to the Company;
- Revenue can be measured reliably./.

12. Principles for recognition of cost of goods sold

Cost of goods sold for the period is recognized in accordance with the revenue generated during the period and in compliance with the prudence principle.

For direct material costs consumed in excess of normal levels, labor costs, and fixed production overheads not allocated to the cost of products received into inventory, the accounting department shall immediately recognize such costs in cost of goods sold (after deducting compensation, if any), even when the products or goods have not yet been determined to have been sold.

Provision for decline in value of inventories is recognized in cost of goods sold based on the quantity of inventories and the difference between the net realizable value and the cost of inventories when the net realizable value is lower than the cost. When determining the quantity of inventories subject to decline in value for which a provision is required, the accounting department shall exclude inventories for which sales contracts have been signed (with a net realizable value not lower than their carrying amount) but which have not yet been delivered to customers, provided there is reliable evidence that the customers will not withdraw from performing the contracts.

13. Principles for recognition of borrowing costs

Borrowing costs include interest expense and other costs directly attributable to borrowings.

Borrowing costs are recognized as expenses as incurred. Where borrowing costs are directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time (more than 12 months) to get ready for their intended use or sale, such borrowing costs are capitalized. For specific borrowings used for the construction of fixed assets and investment properties, borrowing costs are capitalized even when the construction period is less than 12 months. Income earned from the temporary investment of borrowings is deducted from the cost of the related assets.

For general borrowings where funds are used for the acquisition, construction or production of qualifying assets, the amount of borrowing costs eligible for capitalization is determined by applying a capitalization rate to the weighted average accumulated expenditures incurred for the acquisition, construction or production of such assets. The capitalization rate is calculated based on the weighted average interest rate applicable to the outstanding borrowings during the period, excluding specific borrowings for the purpose of financing the acquisition, construction or production of a specific asset.

14. Principles for recognition of selling expenses and general and administrative expenses

Selling expenses reflect actual costs incurred in the process of selling products and goods and rendering services, including costs of sales solicitation, product introduction, product advertising, sales commissions, warranty expenses for products and goods (except for construction activities), preservation, packaging, transportation, etc.

General and administrative expenses reflect general administrative costs of the enterprise, including salaries and other remuneration of employees in the enterprise's management department (salaries, wages, allowances, etc.); social insurance, health insurance, trade union funds and unemployment insurance contributions for management employees; office supplies, labor tools, depreciation of fixed assets used for enterprise management; land rental, business license tax; provision for doubtful debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); and other cash expenses (business entertainment, customer conferences, etc.).

15. Principles and methods for recognition of current corporate income tax expense

Corporate income tax expense comprises current income tax, which is calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatment, non-deductible expenses, non-taxable income and carried-forward tax losses.

The Company is subject to corporate income tax at the tax rate of 20%.

The Company's tax finalization is subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be subject to different interpretations, the tax amounts presented in the Financial Statements may be subject to change upon a decision by the tax authorities.

16. Financial assets

Classification of financial assets

The Company classifies financial assets into the following categories: financial assets at fair value through profit or loss, held-to-maturity investments, loans and receivables, and available-for-sale financial assets. The classification of financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial assets at fair value through profit or loss

Financial assets are classified as financial assets at fair value through profit or loss if they are held for trading or are designated as financial assets at fair value through profit or loss upon initial recognition.

Financial assets are classified as held-for-trading securities if:

- They are acquired or incurred principally for the purpose of selling them in the near term;
- The Company intends to hold them for the purpose of obtaining short-term gains;

- Derivative financial instruments (except for derivative financial instruments designated as financial guarantee contracts or effective hedging instruments).

Held-to-maturity investments
Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Company has the positive intention and ability to hold to maturity.

Loans and receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Available-for-sale financial assets
Available-for-sale financial assets are non-derivative financial assets that are designated as available for sale or are not classified as financial assets at fair value through profit or loss, held-to-maturity investments, or loans and receivables.

Initial carrying amount of financial assets
Financial assets are recognized on the purchase date and derecognized on the sale date. At initial recognition, financial assets are measured at purchase price/issuance cost plus other directly attributable costs incurred in connection with the purchase or issuance of such financial assets.

17. Financial Liabilities and Equity Instruments
Financial instruments are classified as either financial liabilities or equity instruments upon initial recognition in accordance with the substance and definitions of financial liabilities and equity instruments.

Financial liabilities
The Company classifies financial liabilities into the following categories: financial liabilities at fair value through profit or loss and financial liabilities measured at amortized cost. The classification of financial liabilities depends on the nature and purpose of the financial liabilities and is determined at the time of initial recognition.
Financial liabilities at fair value through profit or loss
Financial liabilities are classified as financial liabilities at fair value through profit or loss if they are held for trading or are designated as financial liabilities at fair value through profit or loss upon initial recognition.
Financial liabilities are classified as held-for-trading securities if:

- They are issued or incurred principally for the purpose of repurchasing them in the near term;
- The Company intends to hold them for the purpose of obtaining short-term gains;
- Derivative financial instruments (except for derivative financial instruments designated as financial guarantee contracts or effective hedging instruments).

Financial liabilities measured at amortized cost
Financial liabilities measured at amortized cost are determined based on the initial carrying amount of the financial liabilities less principal repayments, plus or minus the cumulative amortization calculated using the effective interest method of the difference between the initial carrying amount and the maturity value, less any impairment allowances (either directly or through the use of an allowance account) arising from impairment or uncollectibility.

The effective interest method is a method of calculating the amortized cost of a financial liability or a group of financial liabilities and allocating the related interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument, or a shorter period, where appropriate, to the net carrying amount of the financial liability.

Initial carrying amount of financial liabilities
At initial recognition, financial liabilities are measured at the issue price plus costs directly attributable to the issuance of such financial liabilities.

Equity instruments
Equity instruments are contracts evidencing the residual interest in the assets of the Company after deducting all of its liabilities.

18. Segment Reporting
A business segment is a separately identifiable component that engages in the production or provision of products or services and has risks and economic benefits that differ from those of other business segments.

A geographical segment is a separately identifiable component that engages in the production or provision of products or services within a particular economic environment and has risks and economic benefits that differ from those of business segments operating in other economic environments.

19. Related Parties
Parties are considered related if one party has the ability to control or exercise significant influence over the other in making financial and operating policy decisions. Parties are also considered related if they are subject to common control or common significant influence.
In considering related party relationships, the substance of the relationship is given greater emphasis than its legal form.

Transactions with related parties during the period are presented in Note VII.1.

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INTERIM BALANCE SHEET

1. Cash and Cash Equivalents

	Ending Balance	Beginning Balance
Cash on hand	8,874,807,260	3,558,662,440
Demand deposits at banks	8,511,424	9,538,788,052
Total	**8,883,318,684**	**13,097,450,492**

2. Short-term Trade Receivables

	Ending Balance	Beginning Balance
Phuong Nam Technology Investment and Development Joint Stock Company	1,738,497,600	1,738,497,600
5G Telecommunications Technology and Services Joint Stock Company	-	206,723,421
Other customers	39,836,500	38,126,000
Total	**1,778,334,100**	**1,983,347,021**

3. Short-term Prepayments to Suppliers

	Ending Balance	Beginning Balance
Prepayments to related parties	***122,770,000***	-
EDX Group Company Limited	122,770,000	-
Prepayments to other suppliers	***4,245,500,000***	***75,000,000***
Dong An Group Joint Stock Company	4,200,000,000	-
Other suppliers	45,500,000	75,000,000
Total	**4,368,270,000**	**75,000,000**

4. Other Short-term Receivables

	Ending Balance	Beginning Balance
Receivables from related parties	***7,000,000,000***	***7,000,000,000***
Mr. Nguyen Dinh Hung (*)	7,000,000,000	7,000,000,000
Total	**7,000,000,000**	**7,000,000,000**

(*) This is the receivable from Mr. Nguyen Dinh Hung pursuant to Resolution No. 01/2025/BB-ĐHĐCĐBT of the Extraordinary General Meeting of Shareholders dated September 9, 2025, approving the sale of receivables, investments and inventories to the Board of Directors for VND 10,000,000,000. As of the reporting date, Mr. Nguyen Dinh Hung has paid a deposit of VND 3,000,000,000.

5. Short-term Trade Payables

	Ending Balance	Beginning Balance
Payables to related parties	-	***305,630,000***
EDX Group Company Limited	-	305,630,000
Payables to other suppliers	***903,145,600***	***6,103,928,400***
Dong An Group Joint Stock Company	-	5,296,768,800
Equipment Supply and Engineering Solutions Company Limited	807,159,600	807,159,600
Other suppliers	95,986,000	-
Total	**903,145,600**	**6,409,558,400**

6. Short-term Advances from Customers

	Ending Balance	Beginning Balance
5G Telecommunications Technology and Services Joint Stock Company	5,673,583,875	-
Other customers	11,500,000	-
Total	**5,685,083,875**	**-**

7. Short-term Accrued Expenses

	Ending Balance	Beginning Balance
Interest payable	1,666,932,866	1,169,648,606
Total	**1,666,932,866**	**1,169,648,606**

8. Short-term Borrowings

	Ending Balance	Beginning Balance
Borrowings from related parties	**750,000,000**	**750,000,000**
Borrowings from the Board of Directors	750,000,000	750,000,000
Borrowings from other entities	**12,432,106,523**	**12,432,106,523**
An Binh Commercial Joint Stock Bank – Hanoi Branch	12,432,106,523	12,432,106,523
Total	**13,182,106,523**	**13,182,106,523**

9. Owners' Equity

a) Statement of Changes in Owners' Equity

	Owners' contributed capital	Share Premium	Treasury Shares	Development Investment Fund	Undistributed Post-tax Profits	Total
Beginning balance of the previous year	603,109,880,000	8,329,176,600	(14,550,000)	4,293,837,340	19,168,532,427	634,886,876,367
Profit for the previous year	-	-	-	-	(637,349,271,354)	(637,349,271,354)
Closing balance of the previous year	**603,109,880,000**	**8,329,176,600**	**(14,550,000)**	**4,293,837,340**	**(618,180,738,927)**	**(2,462,394,987)**
Beginning balance of the current year	603,109,880,000	8,329,176,600	(14,550,000)	4,293,837,340	(618,180,738,927)	(2,462,394,987)
Profit for the current period	-	-	-	-	6,494,305,807	6,494,305,807
Closing balance of the current period	**603,109,880,000**	**8,329,176,600**	**(14,550,000)**	**4,293,837,340**	**(611,686,433,120)**	**4,031,910,820**

b) Details of Owners' Contributed Capital

	Ending Balance	Rate	Beginning Balance	Rate
Other shareholders	603,109,880,000	100%	603,109,880,000	100%
Total	**603,109,880,000**	**100%**	**603,109,880,000**	**100%**

Shares

	Ending Balance	Beginning Balance
Number of shares registered for issuance	60,311,000	60,311,000
Number of shares offered to the public	60,310,988	60,310,988
- *Ordinary Shares*	*60,310,988*	*60,310,988*
- *Preference Shares*	-	-
Number of repurchased shares	1,455	1,455
- *Ordinary Shares*	*1,455*	*1,455*
- *Preference Shares*	-	-
Number of outstanding shares	60,309,533	60,309,533
- *Ordinary Shares*	*60,309,533*	*60,309,533*
- *Preference Shares*	-	-

Par value of outstanding shares: VND 10,000.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT

1. Total Revenue

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
Revenue from sale of goods	2,085,986,313	-
Revenue from rendering of services	375,993,182	-
Total	**2,461,979,495**	**-**

2. Cost of Goods Sold

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
Cost of goods sold	2,034,161,737	-
Cost of services rendered	-	-
Reversal of provision for decline in value of inventories	-	(7,043,470,225)
Total	**2,034,161,737**	**(7,043,470,225)**

3. Finance Expenses

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
Borrowing Costs	497,284,260	-
Total	**497,284,260**	**-**

4. General and Administrative Expenses

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Expenses for employees	38,709,900	-
Reversal of provision for doubtful debts	-	(3,518,168,591)
Outsourced service expenses	379,993,088	734,279,640
Total	**418,702,988**	**(2,783,888,951)**

5. Other Income

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Settlement of customer advances	-	14,864,007,966
Settlement of accounts payable to suppliers	-	37,051,407,107
Settlement of dividends payable	7,302,327,480	-
Settlement of payables to employees and other payables	-	797,901,052
Total	**7,302,327,480**	**52,713,316,125**

6. Other Expenses

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
Administrative penalty expenses	-	92,500,000
Settlement of trade receivables	-	33,560,591,355
Settlement of inventories	-	104,975,401,968
Settlement of loan receivables	-	392,264,708,950
Settlement of interest receivables on loans and receivables from investment cooperation	-	66,345,092,001
Settlement of fixed assets	-	2,264,016,415
Settlement of investments in other companies	-	500,000,000
Settlement of deposits, security deposits and escrow deposits	-	630,604,180
Settlement of advances to suppliers	-	32,135,108,724
Local fireworks sponsorship expenses	320,000,000	-
Total	**320,000,000**	**632,768,023,593**

7. Current Corporate Income Tax Expense

Current corporate income tax expense for the period is estimated as follows:

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
Total accounting profit before tax	6,494,305,807	(570,227,297,734)
Adjustments to increase,decrease accounting profit to determine taxable income:	320,000,000	-
- Increase adjustments	320,000,000	-
- Decrease adjustments	-	-
Taxable income	6,814,305,807	(570,227,297,734)
Tax losses carried forward	(6,814,305,807)	
Assessable income	-	-
Corporate income tax rate	20%	20%
Corporate income tax payable	-	-
Current corporate income tax	-	-

8. Basic/diluted earnings per share

	Accumulated from the beginning of the year to the end of this period	
	This year	Previous year
Profit after corporate income tax	6,494,305,807	(570,227,297,734)
Adjustments to increase or decrease accounting profit to determine profit attributable to ordinary shareholders:		
Profit attributable to ordinary shareholders for basic earnings per share	6,494,305,807	(570,227,297,734)
Weighted average number of ordinary shares outstanding during the period	60,309,533	60,309,533
Basic/diluted earnings per share	**108**	**(9,455)**

The weighted average number of ordinary shares outstanding during the period is calculated as follows:

	This year	Previous year
Ordinary shares outstanding at the beginning of the year	60,309,533	60,309,533
Effect of additional ordinary shares issued	-	-
Weighted average number of ordinary shares outstanding during the period	**60,309,533**	**60,309,533**

VII. OTHER INFORMATION

1. Transactions with related parties

Transactions with key management personnel and related individuals are as follows:

Key management personnel and related individuals include members of the Board of Directors, Board of General Directors, Chief Accountant and close family members of these individuals.

During the period, the Company did not have any transactions with related parties.

Other related parties of the Company include:

Related parties	Relationship
EDX Group Company Limited	Company with the same Chairman of the Board of Directors
Anta Enterprise Services Company Limited	Wife of Mr. Hoang Xuan Vuong-Chairman of the Board of Directors

	Accumulated from the beginning of the year to the end of this period	
	This year	**Previous year**
EDX Group Company Limited		
Office rental payable	-	564,630,000
Payment of office rent	305,630,000	259,000,000
Advance payment for contract transfer	122,770,000	-
Anta Enterprise Services Company Limited		
Tax consulting service payable	150,000,000	-
Payment for tax consulting services	150,000,000	-

2. Fair value of financial assets and liabilities

	Book Value		Fair Value	
	Ending Balance	**Beginning Balance**	**Ending Balance**	**Beginning Balance**
Financial assets				
Cash and cash equivalents	8,883,318,684	13,097,450,492	8,883,318,684	13,097,450,492
Trade receivables	1,778,334,100	1,983,347,021	1,778,334,100	1,983,347,021
Other receivables	7,000,000,000	7,000,000,000	7,000,000,000	7,000,000,000
Total	**17,661,652,784**	**22,080,797,513**	**17,661,652,784**	**22,080,797,513**
Financial liabilities				
Borrowings and debts	13,182,106,523	13,182,106,523	13,182,106,523	13,182,106,523
Trade payables	903,145,600	6,409,558,400	903,145,600	6,409,558,400
Other payables	1,666,932,866	8,475,176,086	1,666,932,866	8,475,176,086
Total	**15,752,184,989**	**28,066,841,009**	**15,752,184,989**	**28,066,841,009**

The fair value of financial assets and financial liabilities is reflected at the amount at which the financial instruments could be exchanged in a current transaction between knowledgeable and willing parties.

The Company uses the following methods and assumptions to estimate fair value:

- The fair value of cash, short-term bank deposits, trade receivables, trade payables and other short-term liabilities approximates their carrying amounts as these instruments have short maturities.

- The fair value of receivables and loans bearing fixed or variable interest rates is assessed based on information such as interest rates, credit risk, repayment capacity and the nature of the risks associated with the receivables and loans. Based on this assessment, the Company estimates provisions for the portion that may be uncollectible.
- The fair value of available-for-sale financial assets listed on the stock exchange is the quoted market price at the end of the financial year. The fair value of unlisted available-for-sale financial assets is estimated using appropriate valuation methods.

3. Credit risk

Credit risk is the risk that one party to a contractual arrangement will be unable to fulfil its obligations, resulting in financial loss to the Company.

The Company is exposed to credit risk from its operating activities (primarily in respect of trade receivables) and financing activities, which comprise bank deposits.

Trade receivables

The Company has appropriate credit policies and regularly monitors its exposure to assess whether it is subject to credit risk. The Company does not have any significant credit risk exposure to customers or counterparties because its receivables are derived from a large number of customers operating in various industries.

Bank deposits

The majority of the Company's bank deposits are held with large and reputable banks in Vietnam. The Company considers its concentration of credit risk in respect of bank deposits to be low.

4. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulties in fulfilling its financial obligations due to insufficient funds.

The Board of Management has the highest responsibility for liquidity risk management. The Company's liquidity risk mainly arises from mismatches in the maturity dates of financial assets and financial liabilities.

The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents and borrowings that the Board of Management considers sufficient to meet the Company's operating requirements, thereby minimising the impact of fluctuations in cash flows.

The maturity of financial liabilities is based on the expected contractual undiscounted cash flows as follows:

	Within 1 year	Over 1 year up to 5 years	Over 5 years	Total
Ending Balance				
Borrowings and debts	13,182,106,523	-	-	13,182,106,523
Trade payables	903,145,600	-	-	903,145,600
Other payables	1,666,932,866	-	-	1,666,932,866
Total	**15,752,184,989**	-	-	**15,752,184,989**
Beginning Balance				
Borrowings and debts	13,182,106,523	-	-	13,182,106,523
Trade payables	6,409,558,400	-	-	6,409,558,400
Other payables	8,475,176,086	-	-	8,475,176,086
Total	**28,066,841,009**	-	-	**28,066,841,009**

The Company considers its concentration of risk in respect of debt repayment to be low. The Company is able to settle its liabilities when they fall due from cash flows generated from operating activities and proceeds from maturing financial assets.

5. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk comprises three types: foreign currency risk, interest rate risk and other price risk.

The sensitivity analyses presented below are based on the assumption that the value of net liabilities and the ratio between fixed-interest-rate liabilities and floating-interest-rate liabilities remain unchanged.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates.

The Company's interest rate risk mainly relates to cash, short-term deposits, loans and borrowings. The Company manages interest rate risk by analysing market conditions to obtain the most favourable interest rates while remaining within its risk management limits.

6. Comparative information

The comparative figures at the beginning of the financial year are taken from the Interim Financial Statements for the six-month period of the financial year ended 31 December 2025 and the 2025 Financial Statements audited by Nhan Tam Viet Auditing Company Limited.

* The Company made adjustments to the figures; therefore, the Income Statement and Statement of Cash Flows for the six-month period of 2025 have been changed as follows:

	Code	Restated figures	Figures as previously reported
Interim Income Statement			
Other income	31	52,713,316,125	60,015,643,605
Profit before corporate income tax	50	(570,227,297,734)	(562,924,970,254)
Profit after corporate income tax	60	(570,227,297,734)	(562,924,970,254)
Basic earnings/Diluted earnings per share	71	(9,455)	(9,334)
Interim Statement of Cash Flows			
Profit before tax	01	(562,924,970,254)	(570,227,297,734)
Increase, decrease in payables	11	(43,181,868,501)	(35,879,541,021)

*** As presented in Note III.1, from 1 January 2026, the Company applies Circular No. 99/2025/TT-BTC. The opening figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025 providing guidance on the accounting regime for enterprises as follows:**

	Code	Restated figures	Figures as previously reported
Interim Statement of Financial Position			
Dividends and profits payable	313	7,302,327,480	-
Long-term investments held to maturity	320	3,200,000	7,305,527,480

Hanoi, 14 August 2026

Prepared by	Chief Accountant	Chairman of the Board of Directors
Hoang Xuan Vuong	Hoang Xuan Vuong	Nguyen Dinh Hung

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