

BIG INVESTMENT GROUP JOINT STOCK COMPANY

Separate Financial Statements
for the financial period ended 30 June 2026



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REPORT OF THE EXECUTIVE BOARD

The Executive Board of Big Investment Group Joint Stock Company ("the Company") is pleased to present its report and the Separate Financial Statements of the Company for the financial period ended 30 June 2026.

CORPORATE INFORMATION

Big Investment Group Joint Stock Company (name changed from Big Investment Group Joint Stock Company formerly Big Group Holdings Investment Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, as subsequently amended, with the 16th amendment dated 29 June 2026 in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment

Authorized Capital of the Company under the 16th Amended Enterprise Registration Certificate No. 0108045831 dated 29 June 2026 is VND 341,814,520,000 (*In word: Three hundred forty one billion eight hundred fourteen million five hundred twenty thousand dong*).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at No 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

THE BOARD OF DIRECTORS AND EXECUTIVE BOARD

The members of the Board of Directors and Executive Board during the fiscal period and at the date of this report include:

Board of Director

Mr. Kieu Van Khoa	Chairman
Mr. Vo Phi Nhat Huy	Member
Mr. Vo Thuan Hoa	Independent Board Member
Ms. Tran Thi Mua Thao	Board Member
Mr. Tran Nhat Duc	Board Member

Executive Board

Mr. Vo Phi Nhat Huy	General Director	<i>Appointed on 27 May 2026</i>
Mrs. Tran Thi Mua Thao	Vice General Director	<i>Appointed on 27 May 2026</i>
Mr. Nguyen Minh Khang	Vice General Director	<i>Appointed on 25 February 2026</i>
Mr. Nguyen Trong Vinh	Vice General Director	<i>Appointed on 27 May 2026</i>

Audit Committee

Mr. Vo Thuan Hoa	Chairman
Mr. Tran Nhat Duc	Member

EVENTS SINCE THE BALANCE SHEET DATE

As at the date of this report, other than the event stated in Note 7.2 of the Notes to the Separate Financial Statements in all material respect, the Executive Board confirmed there have been no significant events that require adjustments or disclosures in the Separate Financial Statements of the Company at the financial period ended 30 June 2026.

REPORT OF THE EXECUTIVE BOARD (Continued)

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Executive Board is responsible for preparing the Separate Financial Statements for the financial period ended 30 June 2026, which give a true and fair view of the Company's financial position as at 30 June 2026 and of its results and cash flows for the financial period then ended. The Executive Board believes there were no contingent events that might affect the going concern of the Company. In preparing those Separate Financial Statements, the Executive Board is required to:

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

The Executive Board is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying Separate Financial Statements comply with Vietnamese Accounting Standards, Corporate Accounting System of Vietnam and the prevailing regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive Board confirms that the Company has complied with the above requirements in preparing the Separate Financial Statements.

On behalf of the Board of Directors,



Kieu Van Khoa

Chairman of BOD

Hanoi, 30 July 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

			30/06/2026	01/01/2026
ASSETS	Code	Notes	VND	VND
A. CURRENT ASSETS	100		281.143.756.768	142.123.248.335
I. Cash and cash equivalents	110	5.1	120.614.016.013	31.877.953.127
1. Cash	111		614.016.013	31.877.953.127
2. Cash equivalents	112		120.000.000.000	-
II. Current financial investments	120		-	-
III. Current receivables	130		131.952.678.353	97.199.782.083
1. Current trade receivables	131	5.2	60.017.161.043	45.190.089.703
2. Current advance to suppliers	132	5.3	71.926.181.819	51.937.770.922
3. Other current receivables	135	5.4	9.335.491	71.921.458
IV. Inventories	140		28.398.804.937	12.883.913.516
1. Inventories	141	5.7	28.398.804.937	12.883.913.516
V. Current biological assets	150		-	-
VI. Other current assets	160		178.257.465	161.599.609
1. Current prepaid expenses	161	5.6	175.257.465	158.599.609
2. Deductible value added tax	162		-	-
3. Taxes and other receivables from the State	163	5.13	3.000.000	3.000.000
B. NON - CURRENT ASSETS	200		288.492.859.819	246.152.852.023
I. Non - current receivables	210		34.186.636.000	2.180.000.000
1. Other non-current receivables	215	5.4	34.186.636.000	2.180.000.000
II. Fixed assets	220		114.236.466.987	117.184.431.819
1. Tangible fixed assets	221	5.9	44.198.816.987	47.146.781.819
- Historical cost	222		50.040.536.045	51.606.917.863
- Accumulated depreciation	223		(5.841.719.058)	(4.460.136.044)
2. Financial leases fixed assets	224		-	-
3. Intangible fixed assets	227	5.10	70.037.650.000	70.037.650.000
- Historical cost	228		70.143.191.800	70.143.191.800
- Accumulated depreciation	229		(105.541.800)	(105.541.800)
III. Non - current biological assets	230		-	-
IV. Investment properties	240	5.8	22.355.661.481	20.372.308.613
- Historical cost	241		23.578.860.327	21.407.088.327
- Accumulated depreciation	242		(1.223.198.846)	(1.034.779.714)
V. Non - current assets in progress	250		-	-
1. Long-term work in progress	251		-	-
2. Long-term construction in progress	252		-	-
VI. Non - current financial investments	260	5.5	114.766.724.304	104.966.724.304
1. Investments in subsidiaries	261		114.800.000.000	105.000.000.000
2. Investments in joint-ventures, associates	262		-	-
3. Provision for diminution in value of long-term financial investments (*)	264		(33.275.696)	(33.275.696)
VII. Other non - current assets	270		2.947.371.047	1.449.387.287
1. Non - current prepaid expenses	271	5.6	2.947.371.047	1.449.387.287
TOTAL ASSETS (280 = 100 + 200)	280		569.636.616.587	388.276.100.358

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

			30/06/2026	01/01/2026
			VND	VND
RESOURCES	Code	Notes		
C. LIABILITIES	300		215.063.305.246	188.691.476.773
I. Current liabilities	310		162.700.343.907	139.681.792.773
1. Current trade payables	311	5.11	36.501.989.494	9.889.874.097
2. Current prepayments from customers	312	5.12	727.739.925	1.726.064.217
3. Taxes and other payables to the State	314	5.13	13.471.325.065	14.727.343.997
4. Payables to employees	315		452.956.687	381.493.000
5. Current accrual expenses	316	5.14	550.185.950	536.766.956
6. Current inter - company payables	317		-	-
7. Payables according to the progress of construction cont	318		-	-
7. Short-term deferred revenue	319	5.16	-	54.000.000
8. Other current payables	320	5.15	158.153.949	298.709.439
9. Current loans and finance lease liabilities	321	5.17	104.623.526.837	112.067.541.067
II. Non - current liabilities	330		52.362.961.339	49.009.684.000
1. Non - current trade payables	331	5.11	-	-
2. Other non - current payables	338	5.15	5.603.000.000	393.000.000
3. Non - current loans and finance lease liabilities	339	5.17	46.759.961.339	48.616.684.000
D - OWNER'S EQUITY	400		354.573.311.341	199.584.623.585
I. Owner's equity	410	5.18	354.573.311.341	199.584.623.585
1. Contributed capital	411		341.814.520.000	159.895.300.000
- Ordinary shares with voting rights	411a		341.814.520.000	159.895.300.000
- Preference shares	411b		-	-
2. Share premium	412		(526.100.000)	-
3. Conversion option of convertible bonds	413		-	-
4. Other owners' equity	414		-	-
5. Treasury shares (*)	415		-	-
6. Asset revaluation reserve	416		-	-
2. Exchange rate differences	417		-	-
3. Development investment fund	418		-	-
4. Undistributed post-tax profits	420		13.284.891.341	39.689.323.585
- Undistributed post-tax profits accumulated by the	420a		2.402.527.585	3.152.108.823
end of the previous period				
- Undistributed post-tax profits of current period	420b		10.882.363.756	36.537.214.762
TOTAL RESOURCES (440 = 300 + 400)	440		569.636.616.587	388.276.100.358

Hanoi, 30 July 2026

Prepared

Chief Accountant

Chairman of BOD

Le Van Hung

Le Van Hung

Kieu Van Khoa

SEPARATE INCOME STATEMENT
For the financial period ended 30 June 2026

ITEMS	CODENOTES	Quarter II		Accumulated from the beginning of the year to the end of the quarter	
		Current year VND	Prior year VND	Current year VND	Prior year VND
1. Revenue from sale of goods and rendering of services	01 6.1	109.787.654.160	136.793.038.247	187.325.412.711	208.693.783.918
2. Revenue deductions	02	-	-	-	-
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10	109.787.654.160	136.793.038.247	187.325.412.711	208.693.783.918
4. Costs of goods sold	11 6.2	96.181.781.910	130.802.998.236	160.028.084.713	198.780.113.446
5. Gross profit/(loss) from sale of goods and rendering of services (20 = 10 - 11)	20	13.605.872.250	5.990.040.011	27.297.327.998	9.913.670.472
6. Gain/Loss from disposal of investment property	21	-	-	-	-
7. Finance income	22 6.3	479.642.721	443.532.472	483.024.516	444.144.616
8. Finance expenses	23 6.4	4.105.150.376	2.861.258.833	7.713.023.598	4.081.136.351
- In which: Interest expense	24	4.105.150.376	2.861.258.833	7.711.923.598	4.081.136.351
9. Selling expenses	25 6.5	460.364.026	532.810.683	1.102.425.197	826.157.682
10. General and administrative expenses	26 6.5	2.471.054.147	1.326.509.178	4.389.852.045	2.631.719.805
11. Net profit/(loss) from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30	7.048.946.422	1.712.993.789	14.575.051.674	2.818.801.250
12. Other income	31 6.6	30.000.000	-	884.654.545	-
13. Other expenses	32 6.6	237.662.015	12.585.199	1.706.326.306	12.683.119
14. Other profit/(loss) (40 = 31 - 32)	40	(207.662.015)	(12.585.199)	(821.671.761)	(12.683.119)
15. Profit/(loss) before tax (50 = 30 + 40)	50	6.841.284.407	1.700.408.590	13.753.379.913	2.806.118.131
16. Current corporate income tax expense	51 6.8	1.488.597.056	340.081.718	2.871.016.157	561.223.626
17. Deferred corporate income tax expense	52	-	-	-	-
18. Net profit/(loss) after tax (60 = 50 - 51 - 52)	60	5.352.687.351	1.360.326.872	10.882.363.756	2.244.894.505

Hanoi, 30 July 2026

Prepared


Le Van Hung

Chief Accountant


Le Van Hung

Chairman of BOD



Kien Van Khoa

SEPARATE CASH FLOW STATEMENTS
(Indirect method)
For the financial period ended 30 June 2026

ITEMS	CODE	NOTES	Financial period ended 30 June 2026 VND	Financial period ended 30 June 2025 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit/(loss) before tax	01		13.753.379.913	2.806.118.131
2. Adjustment for:				
- Depreciation	02		1.702.639.318	1.227.851.525
- Provisions	03		-	-
- Profit (loss) from invesment activities	05		105.265.585	(889.719)
- Borrowing costs	06		7.713.023.598	4.081.136.351
3. Operating profit/(loss) before changes in working capital	08		23.274.308.414	8.114.216.288
- Increase/(decrease) in receivables	09		(66.709.532.270)	(31.819.090.969)
- Increase/(decrease) in inventories	10		(15.514.891.421)	23.107.712.187
- Increase/(decrease) in payables (Other than interest, corporate income tax payable)	11		26.692.962.466	(85.730.431.631)
- Increase/(decrease) in prepaid expenses	12		(1.514.641.614)	218.666.842
- Interest paid	14		(7.525.902.857)	(3.988.213.451)
- Corporate income tax paid	15		(293.000.000)	-
Net cash inflows (outflows) from operating activities	20		(41.590.697.282)	(90.097.140.734)
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets and other long - term assets	21		(2.171.772.000)	(38.017.709.318)
2. Proceeds from sale, disposals of fixed assets and other long - term assets	22		845.454.545	-
3. Capital contribution to other entities	25		(9.800.000.000)	-
4. Proceeds from disposal of investments in other entities	26		-	34.396.000.000
5. Interest and dividends received	27		433.024.516	889.719
Net cash inflows (outflows) from investing activities	30		(10.693.292.939)	(3.620.819.599)
III. CASH FLOW FROM FINANCIAL ACTIVES				
1. Capital contribution and issuance of shares	31		150.320.789.998	-
2. Borrowing received	33		98.974.414.841	161.569.113.149
3. Borrowing repayment	34		(108.275.151.732)	(73.537.283.867)
Net cash inflows (outflows) from financial activities	40		141.020.053.107	88.031.829.282
NET CASH INFLOWS (OUTFLOWS)	50		88.736.062.886	(5.686.131.051)
Cash and cash equivalents at the beginning of the year	60	5.1	31.877.953.127	33.196.042.677
Effects from changes of foreign exchange rate	61		-	-
Cash and cash equivalents at the end of the year	70	5.1	120.614.016.013	27.509.911.626

Prepared

Le Van Hung

Chief Accountant

Le Van Hung

Hanoi, 30 July 2026
Chairman of BOD

Kieu Van Khoa

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the financial period ended 30 June 2026

1. CORPORATE INFORMATION

1.1 Formal equity

Big Investment Group Joint Stock Company (name changed from Big Investment Group Joint Stock Company formerly Big Group Holdings Investment Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, as subsequently amended, with the 16th amendment dated 29 June 2026 in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment

Authorized Capital of the Company under the 16th Amended Enterprise Registration Certificate No. 0108045831 dated 29 June 2026 is VND 341,814,520,000 (*In word: Three hundred forty one billion eight hundred fourteen million five hundred twenty thousand dong*).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

The number of Company's employees as at 30 June 2026 was 23 people, of which manager was 08. (The number of Company's employees as at 31 December 2025 was 33 people).

1.2 Principal business and activities

The Company's activities are: Wholesale of other machines, equipment and spare parts; Installing industrial machines and equipment; Passenger road transport in urban and suburban areas (excluding bus transport); Cargo road transport; Warehouses and commodity storage; Installing electricity [power] systems; Maintenance, repair of automobiles and other motor vehicles; Wholesale of agricultural machines, equipment and spare parts; Wholesale of construction materials, installing equipment; Short-time accommodation; Wholesale of metals and ore ,Details: Except wholesale of precious metals and gemstones; Wholesale of beverages; Restaurants and mobile food services; Repairing prefabricated metal products; Repairing machines and equipment; Repairing other equipment; Consultancy, brokerage, real-estate auction, land use right auction, Details: Excluding real estate valuation and auction; Provision and management of labor resources, Details: Except for sending workers abroad; Advertising, Details: Except for tobacco advertising; Agency, intermediary, auction, Details: Except for auctions and excluding the exercise of export rights, import rights, and distribution rights for goods on the List of goods that foreign investors and foreign-invested economic organizations are not allowed to exercise export rights or distribution rights; Preparing construction sites, Details: Except for blasting activities; Computer programming, Details: Supply of microchips; Producing balls, gear-boxes, cog-wheels, control and movement transmission components; Computer consultancy services and network administration; IT services and other services related to computers, Details: Consulting services related to hardware installation; Software services; Data processing services; Database services; Maintenance and repair services of machinery and office equipment including computers; Other computer services; Completing construction works; Data processing, hosting and related activities, Details: Data processing services; Building other civil engineering works, Details: Building of industrial works; Soft-ware publishing, Details: Soft-ware production; Architectural practice and related technical consultancy, Details: Design of civil and industrial structures; Survey and design of traffic works; Design of technical infrastructure works. Construction supervision of civil and industrial works, roads, and irrigation works. Design and estimate review. Investment project consulting, project management, preparation and evaluation of bidding documents for construction works; Building non-residential houses; Trade promotion; Other uncategorized education, Details: Business training, education; Building of water supply and drainage works; Leasing machines, equipment and other tangible equipment, Details: (except for aircraft, hot air balloons); Doing business in real-estate, land use rights of owner, users or leased land, Details: Except for investment in building infrastructure for cemeteries and graveyards to transfer land use rights attached to infrastructure;

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

2. CORPORATE INFORMATION (Continued)

Installing water supply and drainage, radiator and air-conditioning systems, (except installation of refrigeration equipment (freezers, cold storage, ice machines, air conditioners, water coolers) using R22 refrigerant in the field of seafood processing); Installing other construction systems; Other specialized construction; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and other species of bamboo) and livestock (not operating at headquarters); Wholesale of rice, wheat, other cereals, flour (not operating at headquarters); Wholesale of food products (Wholesale of coffee); General wholesale, Details: Import and export of goods traded by the company; General wholesale; Uncategorized finance-assistant services, Details: Investment consulting activities; Management consultancy (except financial, accounting, legal consulting); Retail of food, foodstuff, beverages, cigarettes and rustic tobacco accounting for a large proportion in department stores; Retail business in supermarkets and trade centers; Retail of food in specialized stores; Retail of foodstuff in specialized stores; Retail of beverages in specialized stores; Retail of cigarettes, rustic tobacco in specialized stores; Coffee production; Leasing intangible non-financial assets; Travel agencies; Tour operation; Reservation services and support services related to promotion and organization of tours; General office administrative services; Building residential houses; Building electrical works; Building processing and manufacturing works; Destroying and dismantling; Retail of computers, peripheral devices, software and telecommunication equipment in specialized stores; Retail of audiovisual equipment in specialized stores; Retail of gold, silver, copper, iron and tin, and of paint, glass and other construction installing appliances in specialized stores; Retail of household electrical appliances, beds, wardrobes, tables, chairs and similar interior furniture, light and electric light sets, other uncategorized household appliances in specialized stores; Other accommodation; Producing electricity; Orchards (growing fruit trees); Reproducing and raising agricultural annual seedlings; Reproducing and raising agricultural perennial seedlings; Growing plants producing spices and pharmaceutical materials; Breeding water buffalo and cows; Breeding poultry; Combined cultivation of trees and plants with breeding animals; Growing vegetables, fruit, flowers and ornamental flowers; Mechanical engineering processing; treating and overlaying metal; Building railways; Building road; Specialized design; Producing mining and constructional machines; Beverage services (except bar and club activities with dancing); Processing and preserving fruit and vegetables; Producing other products from wood, producing products from straw, thatch and plaited materials; Producing plywood, veneer and other thin planks; Producing woodwork used for construction; Producing wooden crates for packaging; Producing pulp, paper and board; Producing wrinkle paper, wrinkle board, packages from paper and board...

The Company's main activities during the year include trading in construction materials, agricultural products, brokerage consulting, real estate leasing, and short-term accommodation services.

1.3 Normal business cycle:

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

1.4 The Company's structure

As at 30 June 2026, the Company has subsidiaries and associates as below:

Subsidiaries	Location	Main activities	Proportion of voting power held	Proportion of ownership interest	Proportion of benefit-cost
Big Bro Brokerage Joint Stock Company	62/6 Khuc Thua Du Street, Cau Giay Ward, Hanoi	Brokerage services	90%	90%	90%
Big CT Trading and Services Joint Stock Company	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City	Construction materials business	90%	90%	90%
Big Hotel Technology Joint Stock Company	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City	Real estate and accommodation services business	60%	60%	60%
Big EXPO Import Export Joint Stock Company	503-505 Hoang Lien Street, Lao Cai Ward, Lao Cai Province	Agricultural products business	90%	90%	90%
Big FNB Joint Stock Company	No. 95 Vo Thi Sau, Xuan Hoa Ward, HCM City	Food & Beverage	98%	98%	98%

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

1.4 The Company's structure (Continued)

As at 30 June 2026, the Company has and associates as below:

Name	Address
Branch in Ho Chi Minh city	No. 94 Nguyen Thi Thap, Tan Hung Ward, Ho Chi Minh City
Branch in Da Nang city (*)	No. 26 Phan Huy Thuc, Son Tra Ward, Da Nang City
Branch in Lao Cai	No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai
Representative office in Hanoi (*)	No. 68, Tran Thai Tong Street, Cau Giay Ward, Hanoi
Representative office in Da Nang	No. 24 Chinh Huu, An Hai Ward, Da Nang City
Trung Son Business location	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City
Vung Tau Business location	No. 147-169 Hoang Hoa Tham, Vung Tau Ward, Ho Chi Minh City
Can Tho Business location	No. 31-33 Tran Quang Khai, Cai Khe Ward, Can Tho City
The Company Business location	No. 95 Vo Thi Sau, Xuan Hoa Ward, Ho Chi Minh City

(*): Da Nang branch and Representative office in Hanoi is in the process of closing tax code but has not completed it.

1.5 Declaration on comparative information in the Separate Financial Statements

The Company consistently applies accounting policies according to the Corporate Accounting System issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance, therefore, information and data are presented in the Separate Financial Statements is comparable.

1. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

2.1 Accounting period

The Company's fiscal year follows the calendar year, starts on 01 January and ends on 31 December of each year.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam dong (VND).

2. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

2.1 Accounting system applied

The Separate Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting System approved by the Minister of Finance in Circular No. 99/2025/TT - BTC dated at 27 October 2025.

2.2 Declaration of compliance with Accounting Standards and Accounting System

The Company's Executive Board ensures full compliance with Vietnamese Accounting Standards and the current Vietnamese Corporate Accounting System that has been promulgated and is in effect in connection with the preparation and presentation of these Separate Financial Statement.

4. ACCOUNTING POLICIES APPLIED

The significant accounting policies, which have been adopted by the Company in the preparation of these Separate Financial Statements, are as follows:

Basic for preparing separate financial statement

The accompanying Separate Financial Statements are presented in Vietnam Dong (VND), prepared on the principle of cost and in accordance with Vietnamese Accounting Standards, Vietnamese corporate accounting systems and legal regulation related to preparation and presentation of Separate Financial Statements.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Basic for preparing separate financial statement (Continued)

Separate Financial Statements are not intended to present the financial position, operation results and cash flows in accordance with accounting principle and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting estimates

To comply with Accounting Standards, Accounting System and regulations in Vietnam, the Executive Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the Separate Financial Statements as well as revenue and expenditure in the fiscal year. Although the accounting estimates are made with the knowledge of the Executive Board, actual business results could differ from those estimates and assumptions.

Accounting principle of Cash and cash equivalents

Cash is consist of cash on hand and cash at banks.

Cash equivalent comprise current investments with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase.

Accounting principle of Financial investments

Investments in Subsidiaries

Investments in subsidiaries over which the Company holds control are presented at cost in the separate financial statements.

Distributions of profits received by the Company from the accumulated profits of the subsidiary after the date the Company acquires control are recognized in the Company's operating results for the year. Other distributions are considered as recoveries of investments and are deducted from the investment value.

Other investments

Other investments are presented at cost in the Separate Financial Statements.

Distributions of profits received by the Company from the accumulated profits of other companies after the date of investment are recognized in the Company's income statement for the fiscal year. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Other investments are presented in the balance sheet at cost less any provision for impairment (if any).

Provision for loss of investments

Provision for devaluation of investments in other entities is made when there is solid evidence showing a decline in the value of these investments at the balance sheet date. An increase or decrease in the provision account balance is recognized as a financial expense in the Income Statement.

Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are presented in the Separate Financial Statements at the carrying amounts less the estimated provision for doubtful debts.

The provision for doubtful debts are assessed and considered for receivables that are overdue and difficult to collect, or receivables that the debtors is unable to payment due to liquidation, bankruptcy or similar difficulties.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition or includes costs of purchase and other costs directly attributable to the acquisition of inventories.

The cost of inventories is determined using the weighted average method.

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution. Inventories are accounted for using the perpetual inventory method and are valued at cost using the weighted average method.

An inventories provision is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory.

Accounting principle and depreciation of Tangible fixed assets

Tangible fixed assets is measured at historical cost less accumulated depreciation. The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed asset into working condition for its intended use.

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

	Years
Buildings and structures	06 - 25 years
Means of transport	06 - 12 years

Accounting principle and depreciation of Intangible fixed assets

The Company's intangible fixed assets are land use rights and computer software, which are stated at cost less accumulated depreciation.

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as intangible fixed assets. Computer software is amortized using the straight-line method within 03 years.

The intangible fixed asset is the long-term land use right at No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai Province, and No. 31-33 Tran Quang Khai, Cai Khe Ward, Can Tho City which is recorded as an intangible fixed asset when the Company is granted a land use right certificate. The original cost of the land use right includes all costs directly related to bringing the land into a state ready for use. The Company does not amortize intangible fixed assets because the land use right has no term.

Accounting principle and depreciation of Investment properties

Investment properties, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interest from leasing or waiting for an increase in value, waiting for an increase in value are stated at cost minus accumulated depreciation.

The historical cost of investment property includes all costs (cash and cash equivalents) that the Company spends or the fair value of other amounts offered in exchange for the acquisition of the investment property. to the time of purchase or completion of such Investment Property.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle and depreciation of Investment properties

Expenses related to investment properties incurred after initial recognition must be recognized as production and business expenses in the year, unless this expense is likely to cause investment properties to make generate future economic benefits more than initially assessed, it will be recognized as an increase in the historical cost of the investment property.

Investment properties for lease are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Building and structures	25 years

Accounting principle of prepaid expenses

Prepaid expenses include expenses actually incurred but related to the result of business activities of many accounting periods. Prepaid expense include the following expenses:

Tools and supplies

Tools and instruments that have been put into used are amortized to expense on a straight - line basis over the amortization period from 12 to 36 months.

Office repaired cost and fire protection system

Office repaired costs are allocated to expenses using the straight-line method over an allocation period of 24 to 49 months.

Others

Other prepaid costs include insurance allocated for 12 months, repair cost of fire protection system allocated for 36 months, software allocated for 24 months, internet fees, digital signatures... allocated for 06 months and 24 months.

Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at reporting date, original currencies and each object.

Payables including trade payables, debt payables, intra-company payables and other payables are liabilities which can be measured reliably at the amount and time, and recognised not less than the obligation to pay, classified as follows:

- Trade payables: includes trade payables arising from the purchase of goods, services and assets between the Company and the seller who is an independent unit of the Company including liabilities between the parent company and its subsidiaries.
- Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

Accounting principle of borrowing

Includes borrowings excluding borrowings in the form of an issue of bonds or preferred shares with a provision that obliges the issuer to redeem it at a specified time in the future.

Borrowing shall be recorded specifically to object and classified current and non - current by repayment period.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of borrowing (Continued)

Expenses that are directly attributable to the borrowing are recognized as finance expense, except for cost incurred on a separate borrowing for investment, construction or production in progress, which are capitalized under Accounting Standard Borrowing expense.

Accounting principle of accrual expenses

Accrued expenses include expenses have been recorded into the operating cost, but not actually paid at the end of the fiscal year to ensure the consistency between revenues and expenses. By the time actually spent, any difference (if any) between record value and conduct value will be added or reduced. Accrued expenses at the balance sheet date include interest expense payable electricity and water bills, other expense... payable in June 2026.

Accounting principle of owner's equity

Owner's equity is recognized under actual contribution of the shareholders.

Profit after corporate income tax is distributed to shareholders after fund allocation in accordance with the Company's Charter as well as the provision of Law and has been approved by the General Meeting of shareholders.

Accounting principle of Revenue and other revenue

The Company's revenue includes revenue from sales of goods, brokerage consulting, revenue from real estate leasing, and revenue from short-term accommodation rentals.

Revenue from sales of goods

Sales revenue is recognized when all five (5) following conditions are satisfied:

- The company has transferred the significant risks and rewards associated with the ownership of the product or goods to the buyer;
- The company no longer retains control over the goods as the owner or has the ability to control the goods;
- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the sales transaction.
- Determine the costs incurred for the transaction and the cost to complete the sales transaction.

Revenue from services render

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period according to the result of the work completed as at the balance sheet date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the transaction of providing such services;
- The portion of work completed at the balance sheet date can be determined; and
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Revenue and other revenue (Continued)

Revenue from interest on deposits and other income

Other revenue includes interest income from deposits and discounts on payments. Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the recoverability of interest is uncertain. Discounts on payments are recognized when actually incurred.

Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold, services provide and leasing real estate during period. Cost of goods sold is recorded on the principle of matching with revenue.

Principle and method of recording finance expense

Finance expense reflects financial operating cost including expenses of borrowing incurred during the year.

Principle and method of recording corporate income tax expense

Corporate income tax expense (or corporate tax income): The sum of current tax expense and deferred tax expense (or current tax income and deferred taxable income) when determined the profit or loss for a period.

Current corporate income tax (CIT): is the payable corporate income tax amount calculated on the taxable income for the year and the current corporate income tax rate. Current income tax is calculated based on taxable income and the applicable tax rate for the tax period. The difference between the taxable income and the accounting profit is due to the adjustment of the differences between the accounting profit and the taxable income according to the current tax regulation.

The Company is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Related parties

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

In considering related party relationships, the nature of the relationship is emphasized more than the legal form.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)
For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION FOR ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	110.867.860	635.644
Cash at bank	503.148.153	31.877.317.483
Cash equivalents	120.000.000.000	-
- Term deposit under 3 month (*)	120.000.000.000	-
Total	120.614.016.013	31.877.953.127

(*) Time deposit contract with a one-month maturity and an interest rate of 4.75% per annum.

5.2 Current trade receivables

	30/06/2026	01/01/2026
	VND	VND
OPMEC Company Limited	4.458.000.000	5.996.607.987
Industrial Mechanics and Automation Co., Ltd	384.320.121	2.235.077.765
An Phong CT Production and Trading Co., Ltd	-	4.742.211.600
Binh An Hung Yen Maritime Development Investment JSC	4.160.936.750	8.547.202.750
GP Resource Company Limited	5.357.443.409	9.657.443.409
Danh Pham Import-Export Trading JSC	-	4.709.873.490
Thoi Phong trading service JSC	6.338.756.126	-
T&T Food Rice Agricultural Products and Food Co., Ltd.	9.690.000.000	-
Thanh Hieu Construction Development Trading Co., Ltd.	8.243.540.037	-
Others	21.384.164.600	9.301.672.702
Total	60.017.161.043	45.190.089.703

In which:

Current trade receivables with related parties

1.604.730.156

Details in Note 7.1

5.3 Current advance to suppliers

	30/06/2026	01/01/2026
	VND	VND
TMDV TNB Joint Stock Company	40.757.552.532	21.671.933.332
Thuan Thien Construction Materials Trading Co., Ltd	8.927.415.194	13.619.274.400
Nam Phuong Xanh Co., Ltd.	6.220.879.000	7.117.000.000
Thien Long Trading and Service Investment Co., Ltd.	3.453.222.590	9.474.313.590
Mr. Vo Phi Nhat Huy (*)	-	-
Nhat Thien Construction, Trading and Service Joint Stock Company	6.865.287.208	-
Vuong Hung Thinh Trading and Service Development Joint Stock Company	4.140.566.811	-
M.A.P Global Joint Stock Company	1.332.124.213	-
Others	229.134.271	55.249.600
Total	71.926.181.819	51.937.770.922

In which:

Current advance to suppliers with related parties

30.000.000.000

Details in Note 7.1

(*) Pursuant to Resolution No. 08/2026/BIG/NQ-HDQT dated March 27, 2026, of the Board of Directors regarding the approval of the investment policy for commercial real estate projects in Can Tho City and Soc Trang City, the Company has signed investment cooperation and asset transfer commitment contracts, specifically: Contract No. 01/2026/HTDT-BIG-CT dated March 28, 2026, and Contract No. 02/2026/HTDT-BIG-ST dated March 28, 2026, with Mr. Vo Phi Nhat Huy—Chairman of the Company's Board of Directors. Under the signed contracts, the Company made an advance payment of VND 30,000,000,000 to Mr. Vo Phi Nhat Huy as a deposit to lock in the transaction price at the time of signing—based on Valuation Certificates No. 043/2026/103-CT-MN and No. 043/2026/104-CTMN dated March 5, 2026—and to secure the right to receive the transfer of two real estate properties, detailed as follows:

- Land plot No. 37, map sheet No. 11; address: Huynh Phan Ho Street, Area 5, Binh Thuy Ward, Binh Thuy District, Can Tho City (currently Binh Thuy Ward, Can Tho City).

- Land plot No. 490, map sheet No. 7; address: Cluster 6, Ward 6, Soc Trang City, Soc Trang Province (currently Soc Trang Ward, Can Tho City).

Under the agreement, the Company will directly invest in the construction of commercial facilities on the aforementioned land plots. Upon completion of the investment, all land use rights and attached assets... associated with the land, the procedures for transferring the title to the Company will be completed.

Currently, the two parties have signed two contract addenda regarding the reimbursement and liquidation of the aforementioned two contracts.

5.4 Other receivables

	30/06/2026	01/01/2026
	VND	VND
Current	9.335.491	71.921.458
Advance	1.243.628	67.829.595
Current deposit	4.000.000	-
Other current receivables	4.091.863	4.091.863
- Others	4.091.863	4.091.863
Non-current	34.186.636.000	2.180.000.000
Deposit	34.186.636.000	2.180.000.000
- Mr Vo Phi Nhat Huy	32.000.000.000	-
- Others	2.186.636.000	2.180.000.000
Total	32.001.243.628	2.251.921.458

In which

Other receivables from related parties

1.243.628

Details in note 7.1

Deposit for the purchase of land use rights and the construction of a hotel, serviced apartments, and shophouses at the following locations: Land Plot No. 37, Map Sheet No. 11, Huynh Street; and Land Plots No. 732, 733, 734, 735, and 736, Map Sheet No. 7, located in Area 2, Soc Trang Ward, Can Tho City, and Area 5, Binh Thuy Ward, Can Tho City.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)**For the financial period ended 30 June 2026****5. ADDITIONAL INFORMATION FOR ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)****5.5 Financial investments****a. Investments in equity of other entities**

	Ratio		30/06/2026 (VND)			01/01/2026 (VND)		
	Equity held	Voting rights	Original cost	Fair value (i)	Provision	Original cost	Fair value (i)	Provision
Investment in subsidiaries			114.800.000.000		(33.275.696)	105.000.000.000		(33.275.696)
Big Bro Brokerage Joint Stock Company (ii)	90,00%	90,00%	27.000.000.000		(33.275.696)	27.000.000.000		(33.275.696)
Big CT Trading and Service Joint Stock Company (ii)	90,00%	90,00%	45.000.000.000		-	45.000.000.000		-
Big Hotel Technology Joint Stock Company (ii)	60,00%	60,00%	6.000.000.000		-	6.000.000.000		-
Big EXPO Import-Export Joint Stock Company (ii)	90,00%	90,00%	27.000.000.000		-	27.000.000.000		-
Big FNB Joint Stock Company	98,00%	98,00%	9.800.000.000		-			-
Total			114.800.000.000		(33.275.696)	105.000.000.000		(33.275.696)

(i): The Company has not determined the fair value of these investments as they are unlisted, and the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide guidance on fair value measurement using valuation techniques. The fair value of these financial instruments may differ from their book value.

(ii): The Company divested capital from these entities according to Resolution of the Board of Directors No. 0703/2025/BIG.,JSC-NQ dated 07 March 2025.

- Capital contribution to Big Bro Brokerage Joint Stock Company according to Resolution No. 2810B/2025/NQ/BIG-HDQT dated 28 October 2025;
- Capital contribution to Big CT Trading and Services Joint Stock Company according to Resolution No. 0110/2025/NQ/BIG-HDQT dated 1 October 2025;
- Capital contribution to Big Hotel Technology Joint Stock Company according to Resolution No. 0108/2025/NQ/BIG-HDQT dated 1 August 2025;
- Capital contribution to Big EXPO Import-Export Joint Stock Company according to Resolution No. 1109/2025/NQ/BIG-HDQT dated 11 September 2025;
- Capital contribution to Big FNB Joint Stock Company according to Resolution No.07/2026/BIG/NQ-HDQT dated 25 March 2026.

The main transactions between the Company and its subsidiaries during the period are presented in Note 7.1.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.6 Prepaid expenses

	30/06/2026 (VND)	01/01/2026 (VND)
Current	175.257.465	158.599.609
Tools and supplies	67.487.585	96.311.203
Insurance expense	53.609.594	37.387.004
Others	54.160.286	24.901.402
Non - current	2.947.371.047	1.449.387.287
Tools and supplies	300.647.115	368.916.665
Office and hotel repair	2.478.277.436	892.696.685
Fire protection system	168.446.496	187.519.162
Others	-	254.775
Total	3.122.628.512	1.607.986.896

5.7 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Cost	Provision	Cost	Provision
Merchandise	28.398.804.937	-	12.883.913.516	-
Total	28.398.804.937	-	12.883.913.516	-

5.8 Increased/ Decreased investment real estate

Currency: VND

	Opening Balance	Increase during the period	Decreased during the period	Closing Balance
INVESTMENT REAL ESTATE FOR LEASE				
HISTORICAL COST	21.407.088.327	2.171.772.000	-	23.578.860.327
Building and land use right	21.407.088.327	2.171.772.000	-	23.578.860.327
DEPRECIATION	1.034.779.714	188.419.132	-	1.223.198.846
Building and land use right	1.034.779.714	188.419.132	-	1.223.198.846
NET BOOK VALUE	20.372.308.613	1.983.352.868	-	22.355.661.481
Building and land use right	20.372.308.613	1.983.352.868	-	22.355.661.481

Real estate that the Company is leasing includes:

Land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province.

Revenue and cost of goods sold related to Investment real estate for lease for the period ended 30 June 2026 are presented in Notes 6.1 and 6.2 with the amounts of VND 98.181.819 and VND 94.070.883 respectively.

In accordance with Vietnamese Accounting Standard (VAS) No. 05 – Investment Property, the fair value of Real estate as at 30 June 2026 must be presented. However, with the asset being the land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, the Company does not have sufficient information to determine the fair value of this asset as at the date of preparing the separate statement of financial position

The remaining value of investment properties used as collateral for loans as at 30 June 2026 amounted to VND 22.355.661.481 (01 January 2026: VND 20.372.308.613).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.9 Increased/ Decreased Tangible fixed assets

Currency: VND

	Building and structure	Transportation equipment	Total
HISTORICAL COST			
As at 01 January 2026	48.555.190.591	3.051.727.272	51.606.917.863
Purchased in period	-	-	-
Disposal		(1.566.381.818)	(1.566.381.818)
As at 31 March 2026	48.555.190.591	1.485.345.454	50.040.536.045
ACCUMULATED DEPRECIATION			
As at 01 January 2026	4.329.604.224	130.531.820	4.460.136.044
Depreciation in period	1.406.061.168	108.159.018	1.514.220.186
Disposal		(132.637.172)	(132.637.172)
As at 30 June 2026	5.735.665.392	106.053.666	5.841.719.058
NET BOOK VALUE			
As at 01 January 2026	44.225.586.367	2.921.195.452	47.146.781.819
As at 30 June 2026	42.819.525.199	1.379.291.788	44.198.816.987

The remaining value of tangible fixed assets used as collateral for loans as of 30 June 2026 is VND 44.198.816.987 (01 January 2026: VND 47.146.781.819).

5.10 Increased/ Decreased Intangible fixed assets

Currency: VND

	Land use rights	Computer software	Total
HISTORICAL COST			
As at 01 January 2026	70.037.650.000	105.541.800	70.143.191.800
Purchased in period	-	-	-
As at 31 March 2026	70.037.650.000	105.541.800	70.143.191.800
ACCUMULATED DEPRECIATION			
As at 01 January 2026	-	105.541.800	105.541.800
As at 30 June 2026	-	105.541.800	105.541.800
NET BOOK VALUE			
As at 01 January 2026	70.037.650.000	-	70.037.650.000
As at 30 June 2026	70.037.650.000	-	70.037.650.000

The remaining value of intangible fixed assets used as collateral for loans as of 30 June 2026 is VND 70.037.650.000 (01 January 2026: VND 70.037.650.000).

The historical cost of fixed assets includes assets that have been fully depreciated but are still in use as of 30 June 2026 of VND 105,541,800 (01 January 2026: VND 105,541,800).

BIG INVESTMENT GROUP JOINT STOCK COMPANY

62/6 Khuc Thua Du, Cau Giay ward, Hanoi

Issued under Circular No. 99/2025/TT-BTC

Dated 27 October 2025 by the Minister of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)**For the financial period ended 30 June 2026****5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)****5.11 Trade payables**

	30/06/2026 (VND)		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Current	36.501.989.494	36.501.989.494	9.889.874.097	9.889.874.097
IDcast Vietnam Pressure Casting Joint Stock Company	68.960.656	68.960.656	798.739.686	798.739.686
SGG Architecture Construction Corporation	945.377.510	945.377.510	1.346.698.245	1.346.698.245
M.A.P Global JSC	-	-	441.480.871	441.480.871
Ngoc Thien Import-Export Co., Ltd.	27.090.000.000	27.090.000.000		
Hanoi DC Steel Co., Ltd.	2.359.306.957	2.359.306.957	869.488.627	869.488.627
An Thai Automobile JSC	-	-	1.560.880.000	1.560.880.000
Nhat Thien Construction Trading and Service Joint Stock Company	-	-	3.107.921.083	3.107.921.083
Tuan Tien PTS CO., LTD	1.647.217.785	1.647.217.785	-	-
Others	4.391.126.586	4.391.126.586	1.764.665.585	1.764.665.585
Non - current	-	-	-	-
Total	36.501.989.494	36.501.989.494	9.889.874.097	9.889.874.097

5.12 Current customer advances

	30/06/2026 (VND)		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Hai Phuc Thinh Steel Manufacturing and Trading Company Limited	-	-	719.064.217	719.064.217
Dai Viet Luxury Trading and Service Company Limited	-	-	900.000.000	900.000.000
Big Hotel Technology Joint Stock Company	727.739.925	727.739.925	-	-
Others	-	-	107.000.000	107.000.000
Total	727.739.925	727.739.925	1.726.064.217	1.726.064.217

5.13 Taxes and payables to the State**a. Taxes and payables to the State**

	01/01/2026 (VND)	Payable in the year	Paid in the year	31/03/2026 (VND)
Value added tax	5.217.677.807	2.512.956.762	6.388.072.386	1.342.562.183
Corporate income tax	9.190.437.786	2.871.016.157	293.000.000	11.768.453.943
Personal income tax	115.228.404	117.395.789	77.648.586	154.975.607
Fee, charges and others	204.000.000	205.333.332	204.000.000	205.333.332
Total	14.727.343.997	5.706.702.040	6.962.720.972	13.471.325.065

b. Taxes and receivables from the State

	30/06/2026 VND	01/01/2026 VND
Business-license tax overpaid	3.000.000	3.000.000
Total	3.000.000	3.000.000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.14 Current accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Bank loan interest	420.160.675	373.702.934
Electricity and water costs	117.025.275	154.863.990
Others	13.000.000	8.200.032
Total	550.185.950	536.766.956

5.15 Other payables

	30/06/2026	01/01/2026
	VND	VND
Current	158.153.949	298.709.439
Social Insurance	32.130.000	44.494.278
Health Insurance	5.670.000	6.097.500
Unemployment Insurance	2.520.000	2.710.000
Trade Union Fund	5.860.000	-
Receivable funds, deposit	111.500.000	243.600.000
Other current payables	473.949	1.807.661
Others (*)	473.949	1.807.661
Non - current	5.603.000.000	393.000.000
Receivable funds, deposit	5.603.000.000	393.000.000
Total	5.761.153.949	691.709.439

In which:

Other payables to related parties

5.315.000.000

Details in note 7.1

(*): The Company increased its charter capital through a share issuance for dividend payment between May 7, 2026, and June 5, 2026, and completed the procedures for amending its business registration on June 29, 2026, specifically as follows:

- Resolution No. 12/2026/BIG/NQ-HĐQT of the Board of Directors dated May 7, 2026, implementing the share issuance for the 2025 dividend payment in accordance with the plan approved by Resolution No. 01/2026/BIG/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated April 29, 2026; Notice No. 17/2026/TB-BIG dated May 21, 2026, regarding the record date for exercising rights to receive cash dividends and stock dividends; and Notice No. 16/2026/TB-BIG dated May 21, 2026, regarding the share issuance for dividend payment;

- The Company executed the issuance plan and approved the results of the public share offering pursuant to Board of Directors Resolution No. 18/2026/BIG/NQ-HĐQT dated June 10, 2026. The Company prepared Report No. 04/2026/BC-BIG dated June 10, 2026, regarding the public offering results of Big Investment Group Joint Stock Company (stock code: BIG) and submitted it to the State Securities Commission, reporting the successful public offering of 3,107,233 shares. Official Letter No. 5446/UBCK-QLCB from the State Securities Commission dated... June 16, 2026 – regarding the receipt of the report on the results of BIG's public share offering: the number of shares successfully offered to the public by Big Group Holdings Investment Joint Stock Company was 3,107,233 (representing 99.9939% of the total shares registered for issuance).

5.16 Current unearned revenue

	30/06/2026	01/01/2026
	VND	VND
Office rental revenue	-	54.000.000
Total	-	54.000.000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.17 Loans and finance leases

a. Loans

	30/06/2026 (VND)		During the period		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
Current loan	100.694.414.841	100.694.414.841	112.609.414.841	120.159.429.067	108.244.429.067	108.244.429.067
+ Loc Phat Vietnam Joint Stock Commercial Bank - ho Chi Minh City Branch (i)	18.806.249.596	18.806.249.596	18.806.249.596	18.803.658.564	18.803.658.564	18.803.658.564
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch (ii)	-	-	-	35.000.000.000	35.000.000.000	35.000.000.000
+ Military Commercial Joint Stock Bank - Cu Chi Branch (iii)	43.973.165.245	43.973.165.245	43.973.165.245	16.532.287.704	16.532.287.704	16.532.287.704
+ Vietnam Prosperity JS Commercial Bank - Ho Chi Minh City Branch (iv)	14.915.000.000	14.915.000.000	29.830.000.000	29.830.000.000	14.915.000.000	14.915.000.000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (v)	20.000.000.000	20.000.000.000	20.000.000.000	19.993.482.799	19.993.482.799	19.993.482.799
+ Tin Viet Finance Company (vi)	1.000.000.000	1.000.000.000	-	-	1.000.000.000	1.000.000.000
+ Dien Luc Finance Company (vii)	2.000.000.000	2.000.000.000	-	-	2.000.000.000	2.000.000.000
Non-current loan due to date	3.929.111.996	3.929.111.996	1.174.277.996	1.068.278.000	3.823.112.000	3.823.112.000
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	1.793.112.000	1.793.112.000	448.278.000	448.278.000	1.793.112.000	1.793.112.000
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	-	-	-	150.000.000	150.000.000	150.000.000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	1.880.000.000	1.880.000.000	470.000.000	470.000.000	1.880.000.000	1.880.000.000
+ Vietnam Prosperity Bank - Head Office (iv)	255.999.996	255.999.996	255.999.996	-	-	-
Total	104.623.526.837	104.623.526.837	113.783.692.837	121.227.707.067	112.067.541.067	112.067.541.067
Non - current loan	46.759.961.339	46.759.961.339	1.280.000.000	3.136.722.661	48.616.684.000	48.616.684.000
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	22.712.628.000	22.712.628.000	-	896.556.000	23.609.184.000	23.609.184.000
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	-	-	-	937.500.000	937.500.000	937.500.000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	23.130.000.000	23.130.000.000	-	940.000.000	24.070.000.000	24.070.000.000
+ Vietnam Prosperity Bank - Head Office (iv)	917.333.339	917.333.339	1.280.000.000	362.666.661	-	-
Total	151.383.488.176	151.383.488.176	115.063.692.837	124.364.429.728	160.684.225.067	160.684.225.067

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)**For the financial period ended 30 June 2026****5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)****5.17 Loans and finance leases (Continued)****b. Current loan details****(i) Loc Phat Vietnam Commercial Joint Stock Bank - Ho Chi Minh City Branch**

Credit limit contract No. HDTD503202500061 dated 21 May 2025, loan limit is 28,000,000,000 VND, loan term is 12 months from 21 May 2025. The company borrows to serve production and business activities. This loan bears interest for each disbursement. The loan is secured by land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province (Notes 5.8) and assets of a third party.

(ii) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch

Credit limit contract No. 0114/SGN.KHDN/LD25 dated 13 May 2025 and Amended and supplemented contract No. 0114/SGN.KHDN/LD25-01 dated 10 June 2025, credit limit is 35,000,000,000 VND, the credit limit will be valid for 36 months from 13 May 2025. The loan limits include: Loan Agreement No. 0115/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0115/SGN.KHDN/LD25-01 dated 10 June 2025, Guarantee Agreement No. 0116/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0116/SGN.KHDN/LD25-01 dated 10 June 2025, Letter of Credit Agreement No. 0117/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0117/SGN.KHDN/LD25-01 dated 10 June 2025. The loan limit maintenance period is 12 months. The maximum loan term for each loan is 6 months. Loan interest rate is specifically stated on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. Collateral includes: 2,500,000 BIG shares of Big group Holdings Joint Stock Company deposited in account No. 094C024305.01 at Nhat Viet Securities Joint Stock Company and assets of third parties.

Amendment and Supplement Agreement No. 0115/SGN.KHDN/LD25-02 dated May 11, 2026; Guarantee Facility Agreement No. 0116/SGN.KHDN/LD25 dated May 11, 2026; Letter of Credit Facility Agreement No. 0117/SGN.KHDN/LD25 dated May 13, 2025; and Amendment and Supplement Agreement No. 0117/SGN.KHDN/LD25-02 dated May 11, 2026. Collateral assets include: Land use rights and assets attached to the land at Plot No. 1515, Map Sheet No. 50, No. 13 Nguyen Huu Tho Street, Phu Long Residential Area - Sub-zone 25, Phuoc Kien Commune, Nha Be District, Ho Chi Minh City, pursuant to the Mortgage Agreement for Land Use Rights and Housing No. 0129/SGN.KHDN/TC25 signed on June 10, 2025, between the Bank and Mr. Vo Phi Nhat Huy.

(iii) Military Commercial Joint Stock Bank - Cu Chi Branch

Credit limit contract No. 281932.25.900.37054416.TD dated 10 April 2025 and Appendix No. 281932.25.900.37054416.TD.PL01 dated 10 April 2025, Appendix No. 281932.25.900.37054416.TD.PL02 dated 16 April 2025, and Appendix No. 281932.25.900.37054416.TD.PL03 dated 11 September 2025. The loan limit is VND 30,000,000,000, credit term from 10 April 2025 to 17 February 2026. Loan interest rate is specified on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. The loan is secured by assets of a third party.

Credit Limit Agreement No. 394849.26.900.37054416.TD dated April 7, 2026. Credit limit: VND 60,000,000,000; credit term: from April 7, 2026, to April 7, 2027. The applicable interest rate is specified in each individual Debt Acknowledgement. The Company borrows funds to supplement working capital for production and business operations. The loan is secured by independent collateral, goods, and receivables; and land use rights regarding Land Plot No. 490, Map Sheet No. 7, Cluster 6, Ward 6, Soc Trang City, Soc Trang Province (currently Cluster 6, Soc Trang Ward, Can Tho City, pursuant to the Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. C1412120, Issuance Registration No. CS00353, issued by the Department of Natural Resources and Environment of Soc Trang Province on October 18, 2017; information updated on July 3, 2018; transfer updated on April 10, 2026).

(iv) Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan under the Framework Agreement on Credit Granting No. CLC-38542/7961974/TTK dated 24 March 2025; Credit Contract No. CLC-14321-01 dated 13 March 2024, credit limit of VND 3,000,000,000; Credit Contract No. CLC-20120-01 dated 13 June 2024, credit limit of VND 35,000,000,000. Credit term: 12 months. Interest rate according to each debt receipt. Purpose: Supplementing capital for iron, steel and other metal trading activities. The loan is secured by assets of a third party.

(v) Bank for Agriculture and Rural Development - Lao Cai Branch

Credit contract No. 8800-LAV202401178/hdt dated 31 July 2024, credit limit: VND 20,000,000,000, Term: 12 months from 31 July 2024. Interest rate of 5.5%/year with periodic adjustment every 2 months. Loan purpose is to supplement working capital. Collateral is Land Use Rights: Land plot 39, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area 216.82m2, House on land with area 121.8m2, floor area 639m2 according to the certificate of land use rights, house ownership rights and assets attached to land No. DL 515047 issued by Lao Cai Provincial Land Registration Office on 11 August 2023 in the name of the Company. (Details in Notes No. 5.9 and 5.10).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

- (vi)

Tin Viet Finance Company

Credit limit agreement No. 2200006694 dated 12 November 2025. Limit: VND 2,000,000,000. Limit maintenance period: 12 months from the date of disbursement. Loan interest rate is specifically stated on each Debt Receipt. Purpose of loan: supplementing working capital. The loan is unsecured.
- (vii)

Dien Luc Finance Company

Credit limit agreement No. MSLADWL355121 dated 4 December 2025. Limit: VND 1,000,000,000. Limit maintenance period: 12 months from the date of disbursement. Loan interest rate is specifically stated on each Debt Receipt. Purpose of loan: supplementing working capital. The loan is unsecured.
- 5.17

Loans and finance leases (Continued)

c. Non - current loan details

(i)

Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan contract No. CLC-38542-01 dated 24 March 2025 (Long-term loan contract), Disbursement request and Debt acknowledgement contract dated 25 March 2025. Limit: VND 26,000,000,000. Term: 180 months from 25 March 2025. Loan purpose is to purchase real estate. Interest rate 11.5% from 25 March 2025 and adjusted every 12 months. Collateral is Land Use Rights Certificate No. AA 01294321, Certificate: VP2334 Can Tho Land Registration Office issued on May 14, 2025. Land plot No. 406, map sheet No. 59, address 31-33 Tran Quang Khai Street, Cai Khe Ward, Can Tho City, in the name of the Company. (Details in Notes No. 5.9 and 5.10).

(ii)

SHINHAN Bank Vietnam Limited - Phu My Hung Branch

Credit contract No. SHBVN/SSG/2025-HD7D-070 dated 25 February 2025 (Long-term loan contract), Loan withdrawal application cum Debt acknowledgement agreement dated 3 March 2025. Limit: VND 1,200,000,000. Purpose of loan is to purchase assets as cars for business activities. Term: 96 months from 3 March 2025. Interest rate is 7.9% from 3 March 2025 and adjusted every 3 months. The collateral is a Vinfast VF9 Plus E6AC01 vehicle with license plate 51L-619.60 according to the vehicle registration certificate No. 50079280 of the Company. (Details in Notes No. 5.9 and 5.10).

(iii)

Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch

Loan under Credit Contract 8800-LAV-20241462 dated 13 September 2024, limit of VND 28,300,000,000, loan term of 180 months from 13 September 2024. Loan interest rate is 6.5%/year from 13 September 2024 to 13 September 2026, from 14 September 2026, loan interest is adjusted every 6 months. The collateral is the Land Use Rights and assets on the land at plot 34, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area of 525.5m2 of the Company (Details in Notes No. 5.9 and 5.10).

(iv)

Vietnam Prosperity Bank - Head Office

Credit Contract No. 150126-7961974-AUTO-1/HD, Disbursement request and Debt acknowledgement contract dated 15 January 2026. Credit limit: VND 1,280,000,000. Term: 60 months from 15 January 2026. Purpose of loan is to purchase assets as cars for business activities. Interest rate: 7.9% per annum from 15 January 2026, subject to adjustment once every 12 months. Collateral: VinFast VF9 Plus vehicle, license plate No. 30M-784.22, under Vehicle Registration Certificate No. 2900167645 of the Company. (Details in Notes No. 5.9 and 5.10)

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.18 Owner's equity

a. Increase and decrease in owner's equity

	Contributed legal capital	Undistributed earnings	Total
Beginning balance of previous year	150.846.890.000	12.200.518.823	163.047.408.823
Capital increase in the previous year			-
Profit from previous year		36.537.214.762	36.537.214.762
Dividend to shareholders	9.048.410.000	(9.048.410.000)	-
Ending balance of previous year/ Beginning balance of current year	159.895.300.000	39.689.323.585	199.584.623.585
Capital increase	181.919.220.000		181.919.220.000
Profit for this period		10.882.363.756	10.882.363.756
Dividend to shareholders		(31.072.330.000)	(31.072.330.000)
Distribution of funds	-	-	-
Other reductions	(526.100.000)	(6.214.466.000)	(6.740.566.000)
Ending balance	341.288.420.000	13.284.891.341	354.573.311.341

b. Detail of owner's equity

	30/06/2026 VND	01/01/2026 VND
Mr. Vo Phi Nhat Huy	62.190.210.000	32.000.560.000
Mr. Tran Sinh Vuong	11.000.000.000	11.000.000.000
Ms. Nguyen Ngoc Nhi	3.700.140.000	-
Others	264.924.170.000	116.894.740.000
Total	341.814.520.000	159.895.300.000

c. Capital transactions with owners and distribution of dividends, profits:

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Contributed capital		
+ Beginning balance	159.895.300.000	150.846.890.000
+ Increase	-	
+ Decrease	-	
+ Ending balance	341.814.520.000	150.846.890.000
Dividends, distributed profits	-	

d. Shares

	30/06/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	34.181.452	15.989.530
Number of shares sold to the public	34.181.452	15.989.530
Common shares	34.181.452	15.989.530
Number of shares outstanding	34.181.452	15.989.530
Common shares	34.181.452	15.989.530
Par value of outstanding shares (VND/share):	10.000	10.000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)
For the financial period ended 30 June 2026

6. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE INCOME STATEMENT

6.1 Revenues from sales of goods and rendering of services

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Revenue from sales of merchandise, finished goods	95.847.343.259	200.711.728.859
Revenue from rendering of services	13.842.129.082	7.821.473.240
Revenue from real estate business	98.181.819	160.581.819
<i>In which: Revenue from leasing investment real estate</i>	<i>98.181.819</i>	<i>160.581.819</i>
Total	109.787.654.160	208.693.783.918

In which:

Revenue from related parties	12.614.648.068	10.290.741
Details in note 7.1		

6.2 Cost of goods sold

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Cost of merchandise, finished goods	92.805.103.182	194.752.826.868
Cost of services rendered	3.439.412.150	3.839.144.812
Cost of real estate business	94.070.883	188.141.766
<i>In which: Cost of leasing investment real estate</i>	<i>94.070.883</i>	<i>188.141.766</i>
Total	96.338.586.215	198.780.113.446

In which:

Cost of goods sold from related parties	3.134.414.769
Details in note 7.1	

6.3 Finance income

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Deposits and loan interest	479.642.721	889.719
Payment discounts	-	-
Realized gain from foreign exchange rate		
Unrealized gain from foreign exchange rate		443.254.897
Gains on liquidation of investments		
Total	479.642.721	444.144.616

6.4 Finance expense

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Loan interest	4.105.150.376	4.081.136.351
Others		-
Losses on liquidation of investments		
Provision for diminution in value of financial investments		
Total	4.105.150.376	4.081.136.351

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

6. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE INCOME STATEMENT (Continued)

6.5 Selling expenses and general and administrative expenses

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Selling expenses	469.874.026	826.157.682
Employee expenses	406.212.685	638.091.561
Expenses of office equipments		4.768.867
Outsourcing service expenses		156.763.755
Other cash expenses	63.661.341	26.533.499
General and administrative expenses	2.792.612.214	2.631.719.805
Employee expenses	1.266.774.476	1.627.759.704
Expenses of management equipments	213.039.478	104.097.774
Fixed asset depreciation	53.304.199	52.212.728
Taxes, charges and fees	-	7.000.000
Outsourcing service expenses	1.098.504.934	582.706.905
Other cash expenses	160.989.127	257.942.694
Total	3.262.486.240	3.457.877.487

6.6 Other incomes and expenses

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Other incomes	30.000.000	-
Violations of contracts	30.000.000	-
Liquidation of fixed assets		-
Bonus		
Others		
Other expenses	237.662.015	12.683.119
Late tax payment and late payment interest on social	200.406.955	12.683.119
Violations of contracts		-
Liquidation of fixed assets		-
Others	7.255.060	-
Other Income/Other Expenses (Net)	(207.662.015)	(12.683.119)

6.7 Production and business expenses by factor

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Raw materials	213.039.478	108.866.641
Labor	1.672.987.161	2.265.851.265
Fixed asset depreciation	850.405.666	1.227.851.525
Outsourcing service expenses	4.444.209.695	3.438.295.874
Other cash expenses	255.347.415	459.298.760
Total	7.435.989.415	7.500.164.065

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)**For the financial period ended 30 June 2026****6. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE INCOME STATEMENT (Continued)****6.8 Current corporate income tax (CIT)**

	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Net profit/(loss) before tax	6.841.284.407	2.806.118.131
Adjustments to increase/(decrease) profit/(loss)	-	-
<i>Invalid expense</i>	-	-
Late tax payments and tax arrears penalties	-	-
Late insurance payment interest	-	-
Other non-deductible	-	-
<u>Deduction adjustment</u>	-	-
Dividends		
Revenue already included in taxable income of the previous period(s)		
Expenses carried forward from the previous year's tax settlement		
Adjusted profit/(loss) before tax has not deducted previous year's loss	6.841.284.407	2.806.118.131
Loss carried forward	-	-
Income subject to corporate income tax	7.442.985.281	2.806.118.131
Corporate income tax rate	20%	20%
Current corporate income tax (CIT)	1.488.597.056	561.223.626
Current corporate income tax	1.488.597.056	561.223.626

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

7. OTHER INFORMATION

7.1 Related parties

a. List of related parties

Related parties	Relationship
Big Bro Brokerage Joint Stock Company	Subsidiary
Big CT Trading and Service Joint Stock Company	Subsidiary
Big Hotel Technology Joint Stock Company	Subsidiary
Big EXPO Import-Export Joint Stock Company	Subsidiary
Big FNB Joint Stock Company	Subsidiary
Members of the Board of Directors, Board of Supervisors, General Director, other managers, and close individuals in the families of these members	Significant influence

During the period, the Company had the following transactions and balances with related parties:

b. Remuneration of the Board of Directors, Supervisors, Managements and other managers

Remuneration of the Board of Directors, Management, Supervisors and other managers of the Company during the period, details are as follows:

		Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Salary and allowances		573.079.729	1.182.080.495
Total		573.079.729	1.182.080.495

Name	Position	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Board of Directors		320.705.557	462.485.554
Mr. Kieu Van Khoa	Chairman	97.111.112	199.999.998
Mr. Vo Phi Nhat Huy	Member	106.372.222	206.930.000
Mr. Vo Thuan Hoa	Independent Board Member	58.333.334	55.555.556
Mr. Tran Nhat Duc	Board Member	58.888.889	-
Ms. Tran Thi Mua Thao	Board Member		
Board of Supervisors			351.344.774
Mr. Tan Loc Louis	Head of Supervisory Board		144.444.444
Mr. Trieu Hieu Khanh	Member		33.333.330
Mrs. Trinh Thi Thanh Phuong	Member (Dismissed on 27 April 2025)		95.320.000
Mr. Vo Tuan Hai	Member		78.247.000
Board of Management and other managers		252.374.172	368.250.167
Mr. Nguyen Phi Nhat Huy	General Director	30.000.000	
Mrs. Tran Thi Mua Thao	Vice General Director (Appointed on 27 May 2026)	68.150.000	161.842.620
Mrs. Nguyen Thi Hao	Vice General Director (Dismissed on 27 May 2025)	-	115.782.547
Mr. Nguyen Minh Khang	Vice General Director (Appointed on 25 February 2026)	104.781.250	-
Mr. Nguyen Trong Vinh	Vice General Director (Appointed on 27 May 2026)	-	-
Mr. Le Van Hung	Chief Accountant	49.442.922	90.625.000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

c. Transactions with related parties

Related parties	Relationship	Transaction	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Revenue				
Big Bro Brokerage Joint Stock Company	Vice General Director	Room rental	-	10.290.741
Big Bro Brokerage Joint Stock Company	Subsidiary	Room rental	21.764.000	-
Big Bro Brokerage Joint Stock Company	Subsidiary	Brokerage fee	10.923.936.000	-
Big CT Trading and Service Joint Stock Company	Subsidiary	Room rental	20.498.182	-
Big Hotel Technology Joint Stock Company	Subsidiary	Room rental	1.345.218.909	-
Total			12.311.417.091	10.290.741
Purchased				
Big Hotel Technology Joint Stock Company	Subsidiary	Hotel management and operations services	260.025.777	-
Total			260.025.777	-
Receivable deposit				
Big Hotel Technology Joint Stock Company	Subsidiary	Deposit	5.188.650.000	-
Total			5.188.650.000	-
Other receivable				
Big Hotel Technology Joint Stock Company	Subsidiary	Electricity expense	43.205.200	-
Total			43.205.200	-
Deposit				
Mr Vo Phi Nhat Huy	Vice of Chairman	Deposit for the transfer of land use rights and construction investment	32.000.000.000	-
			32.000.000.000	-
Advance				
Mr. Kieu Van Khoa	Chairman	Advance	51.966.331	200.000.000
		Refund	56.865.478	200.000.000
Mr. Vo Phi Nhat Huy	Vice of Chairman	Advance	20.000.000	-
		Refund	20.000.000	-
Mrs. Tran Thi Mua Thao	Vice General Director	Advance	200.000.000	1.000.000.000
		Refund	200.000.000	1.000.000.000
Mrs. Nguyen Thi Hao	Vice General Director	Advance	-	100.000.000
		Refund	-	100.000.000
Mr. Nguyen Minh Khang	Vice General Director	Advance	5.000.000	-
		Refund	5.000.000	-
Mrs. Trinh Thi Thanh Phuong	Member of Supervisory Board	Advance	-	93.403.000
		Refund	-	84.000.000
Mr. Vo Tuan Hai	Member of Supervisory Board	Advance	240.000	3.000.000
		Refund	4.000.000	-
Mr. Le Van Hung	Chief Accountant	Advance	-	100.000.000
		Refund	-	100.000.000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

d. Balances with related parties

Related parties	Relationship	Remainder Property	Financial period ended 30/06/2026 VND	Financial period ended 30/06/2025 VND
Other receivables			9.902.775	-
Mr. Vo Phi Nhat Huy	Vice of Chairman	Advance	1.243.008	-
Mr. Vo Phi Nhat Huy	Vice of Chairman	Deposit	32.000.000.000	-
	Member of			
Mr. Vo Tuan Hai	Supervisory Board	Advance	620	3.000.000
Trade receivables			1.604.730.156	-
Big Bro Brokerage Joint Stock Company	Subsidiary		1.597.462.156	-
Big CT Trading and Service Joint Stock Company	Subsidiary		7.268.000	-
Current prepayments from customers			727.739.925	
Big Hotel Technology Joint Stock Company	Subsidiary		727.739.925	-
Other payables			5.188.650.000	-
Big Hotel Technology Joint Stock Company	Subsidiary	Deposit	5.188.650.000	-

7.2 Subsequent events since the balance sheet date

The Company proceeded to increase its charter capital through a public offering of additional shares—with a planned capital increase of VND 150,846,890,000—as approved by the General Meeting of Shareholders via Resolution No. 01/2025/BIG/NQ-ĐHĐCĐ dated April 27, 2025. The purpose of this capital increase was to repay debts owed to credit institutions. The capital increase has been completed, and the State Securities Commission acknowledged receipt of the report on the results of BIG's public offering of additional shares via Official Letter No. 5446/UBCK-QLCB dated June 16, 2026. The Company finalized the procedures for amending its business registration on June 29, 2026.

Other than the above events, there were no extraordinary events occurring after the balance sheet date that affected the financial position and operations of the Company which required adjustment or disclosure in the separate financial statements for the financial period ended 31 March 2026.

7.3 Comparative figures

The comparative information in the financial statements is the separate financial statements for the fiscal year ended 30 June 2025, which have been audited by CPA VIETNAM Auditing Company Limited – Northern Branch.

Preparer

Le Van Hung

Chief Accountant

Le Van Hung

Chairman of BOD

Kieu Van Khoa

