

NAM MEKONG GROUP JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

for the period from 01/01/2026 to 30/06/2026

(Audited)

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau

O Cho Dua Ward, Hanoi

TABLE OF CONTENTS

	Page
Report of the Management	02-03
Independent Auditors' Report	04-05
Audited Separate Financial Statements	
Separate Statement of Financial Position	06-07
Separate Statement of Profit or Loss	08
Separate Statement of Cash Flows	09-10
Notes to the Separate Financial Statements	11-37

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau

O Cho Dua Ward, Hanoi

REPORT OF THE MANAGEMENT

The Management of Nam Mekong Group Joint Stock Company (the "Company") presents its report and the Company's Separate Financial Statements for the period from 01/01/2026 to 30/06/2026.

Company

Nam Mekong Group Joint Stock Company.

Established and operating under the first Business Registration Certificate No. 0101311837 dated September 17, 2002.

Business Registration Certificate

No. 0101311837, registered for the 29th change, March 13, 2026.

Issued by Hanoi Department of Finance.

Head office

11th floor, Geleximco Building, 36 Hoang Cau O Cho Dua Ward, Hanoi.

Board of Directors

Members of the Board of Directors during the period and at the reporting date:

Mr. Kieu Xuan Nam	Chairman
Mrs. Dang Minh Hue	Member
Mr. Phi Anh Dung	Member
Mr. Pham Xuan Uong	Member
Mr. Nguyen Hoang	Member

Board of Management

Members of the Board of Management during the period and at the reporting date:

Mr. Dang Minh Hue	General Director
Mr. Pham Xuan Uong	Deputy General Director
Mr. Nguyen Hoang	Deputy General Director
Mrs. Vo Dinh Luong	Deputy General Director

Supervisory Board

Members of the Supervisory Board during the period and at the reporting date:

Mr. Nguyen Tuan Minh	Head
Mrs. Nguyen Thi Thu Nga	Member
Mrs. Pham Thi Van	Member

Legal representative

Mr. Kieu Xuan Nam	Chairman of the Board of Directors
Mr. Dang Minh Hue	General Director

Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau

O Cho Dua Ward, Hanoi

Management's Responsibility for the Separate Financial Statements

The Company's Management is responsible for the preparation of the Separate Financial Statements, which present a true and fair view of the Company's operations and business performance for the period. In preparing the Separate Financial Statements, the Management confirms that it has complied with the following requirements:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting standards have been complied with and whether there are any material departures that require disclosure and explanation in the financial statements;
- Prepare the financial statements on a going concern basis, except where it is not appropriate to assume that the Company will continue in operation.

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

The Company's Management confirms that the Separate Financial Statements present a true and fair view of the Company's financial position at as 30/06/2026 and its results of operations for the accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises, and applicable current regulations.

Hanoi, August 24, 2026

On behalf of the Management
General Director



Dang Minh Hue



No.: 629 /BCKT-TC/AVA

AUDITOR'S REPORT INTERIM FINANCIAL INFORMATION REVIEW

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

We have reviewed the accompanying interim Separate Financial Statements of Nam Mekong Group Joint Stock Company, prepared on 24/08/2026, set out on pages 06 to 37, including Separate Statement of Financial Position as at 30/06/2026, Separate Statement of Profit or Loss, Separate Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Separate Financial Statements.

Management' Responsibility

The Board of Management is responsible for the preparation of accompanying interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as Board of Management determines is necessary to enable the accompanying interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the accompanying interim Separate Financial Statements financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

The review financial information includes the interim implementation of interviews, mostly interviewing responsible for the financial and accounting matters, and perform analytical procedures and processes other review procedures. A fundamentally revised narrower scope audits are carried out according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim Separate Financial Statements do not present fairly, in all material respects, the financial position of Nam Mekong Group Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of accompanying interim financial statements.

VIETNAM AUDITING AND
VALUATION COMPANY LIMITED



Tran Tri Dung
Vice General Director
Registration certificate
0895-2023-126-1
Hanoi, August 25, 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		2,586,249,765,785	2,321,359,852,639
I. Cash and cash equivalents	110	V.1	159,031,631,400	16,110,119,582
1. Cash	111		84,031,631,400	16,110,119,582
2. Cash equivalents	112		75,000,000,000	-
II. Short-term financial investments	120	V.2	-	70,000,000,000
1. Short-term held-to-maturity investments	123		13,000,000,000	83,000,000,000
2. Allowance for impairment of short-term held-to-maturity investments	124	V.6	(13,000,000,000)	(13,000,000,000)
III. Short-term receivables	130		575,438,320,997	456,462,381,836
1. Short-term trade receivables	131	V.3	34,046,557,762	34,517,601,655
2. Short-term advances to suppliers	132	V.4	283,798,915,148	212,078,276,716
3. Other short-term receivables	135	V.5	286,624,973,022	238,898,628,400
4. Allowance for impairment of short-term receivables	136	V.6	(29,032,124,935)	(29,032,124,935)
IV. Inventories	140	V.7	1,763,438,795,694	1,715,397,081,972
1. Inventories	141		1,763,438,795,694	1,715,397,081,972
V. Other current assets	160		88,341,017,694	63,390,269,249
1. Short-term prepaid expenses	161	V.11	24,765,839,590	8,338,953,822
2. VAT deductible	162		63,575,178,104	55,051,315,427
B. NON-CURRENT ASSETS	200		710,869,765,493	712,108,845,545
I. Long-term receivables	210		18,041,096,136	187,791,096,136
1. Long-term trade receivables	211	V.3	18,020,096,136	18,020,096,136
2. Long-term advances to suppliers	212	V.4	-	169,750,000,000
3. Other long-term receivables	215	V.5	21,000,000	21,000,000
II. Fixed assets	220		13,748,994,716	13,601,517,387
1. Tangible fixed assets	221	V.8	11,172,575,266	10,981,338,995
- Cost	222		28,926,871,697	27,638,878,970
- Accumulated depreciation	223		(17,754,296,431)	(16,657,539,975)
2. Intangible fixed assets	227	V.9	2,576,419,450	2,620,178,392
- Cost	228		4,375,894,383	4,375,894,383
- Accumulated depreciation	229		(1,799,474,933)	(1,755,715,991)
III. Investment properties	240	V.10	7,797,720,617	9,856,955,458
- Cost	241		34,625,641,815	57,777,144,124
- Accumulated depreciation	242		(26,827,921,198)	(47,920,188,666)
IV. Long-term financial investments	260	V.2	666,500,000,000	496,000,000,000
1. Investment in subsidiaries	261		100,000,000,000	100,000,000,000
2. Investment in joint ventures and associates	262		526,000,000,000	396,000,000,000
3. Equity investments in other entities	263		40,500,000,000	-
V. Other non-current assets	270		4,781,954,024	4,859,276,564
1. Long-term prepaid expenses	271	V.11	541,257,714	618,580,254
2. Deferred tax assets	272	V.19	4,240,696,310	4,240,696,310
TOTAL ASSETS	280		3,297,119,531,278	3,033,468,698,184

Form No. B 01 - DN

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30/06/2026
(Continuous)

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	300		1,732,152,732,317	1,542,792,885,821
I. Current liabilities	310		1,153,049,037,817	1,161,899,890,914
1. Short-term trade payables	311	V.12	84,477,572,009	67,331,702,932
2. Short-term advances from customers	312	V.13	126,730,021,830	74,229,797,264
3. Short-term taxes and other amounts payable to the State	314	V.14	34,977,230,775	43,750,105,345
4. Payables to employees	315		2,062,455,095	1,504,858,718
5. Short-term accrued expenses	316	V.15	73,632,620,613	121,712,178,941
6. Short-term deferred revenue	319	V.16	2,089,168,384	2,089,168,384
7. Other short-term payables	320	V.17	677,172,878,399	725,584,439,600
8. Short-term borrowings and finance lease liabilities	321	V.18	151,907,090,712	125,697,639,730
II. Non-current liabilities	330		579,103,694,500	380,892,994,907
1. Long-term deferred revenue	337	V.16	9,655,356,579	10,677,033,209
2. Long-term borrowings and finance lease liabilities	339	V.18	569,448,337,921	370,215,961,698
D. EQUITY	400		1,564,966,798,961	1,490,675,812,363
1. Issued capital of owners	411		1,384,142,580,000	1,364,142,580,000
- Ordinary shares with voting rights	411a		1,384,142,580,000	1,364,142,580,000
2. Share premium	412		10,731,436,000	10,731,436,000
3. Development investment fund	418		2,100,000,000	2,100,000,000
4. Other equity funds	419		56,608,219	56,608,219
5. Retained earnings	420		167,936,174,742	113,645,188,144
- Retained earnings carried forward from prior periods	420a		113,645,188,144	6,804,801,607
- Retained earnings for the current period	420b		54,290,986,598	106,840,386,537
TOTAL LIABILITIES AND EQUITY	440		3,297,119,531,278	3,033,468,698,184

Prepared by

Chief Accountant

Hanoi, August 24, 2026
General Director

Ung Quang Son

Phan Ta Thanh Huyen



Dang Minh Hue

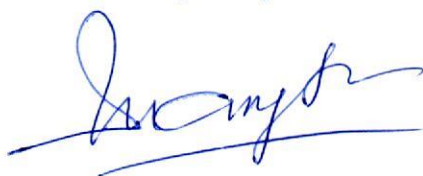
Form No. B 02 - DN

SEPARATE STATEMENT OF PROFIT OR LOSS

The period from 01/01/2026 to 30/06/2026

ITEMS	Code	Note	Unit: VND	
			01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1. Revenue from sale of goods and rendering of services	01	VI.1	268,432,718,135	414,070,509,135
2. Net revenue from sale of goods and rendering of services	10		268,432,718,135	414,070,509,135
3. Cost of sales	11	VI.3	180,869,639,755	279,956,866,095
4. Gross profit from sale of goods and rendering of services	20		87,563,078,380	134,113,643,040
5. Gain/(loss) from sale and disposal of investment property	21		-	-
6. Finance income	22	VI.4	1,507,278,328	163,966,226
7. Finance costs	23	VI.5	1,362,329,048	264,194,117
Of which: Interest expense	24		1,362,329,048	264,194,117
8. Selling expenses	25	VI.6	19,655,023,505	16,514,803,487
9. General and administrative expenses	26	VI.6	17,434,108,602	13,458,383,466
10. Operating profit	30		50,618,895,553	104,040,228,196
11. Other income	31	VI.7	17,500,000,000	64,805,732
12. Other expenses	32	VI.8	107,453,100	1,980,076,979
13. Other profit	40		17,392,546,900	(1,915,271,247)
14. Total accounting profit before tax	50		68,011,442,453	102,124,956,949
15. Current corporate income tax expense	51	VI.10	13,720,455,855	19,265,188,679
16. Deferred corporate income tax expense	52	VI.10	-	1,638,273,251
17. Profit after corporate income tax	60		54,290,986,598	81,221,495,019

Prepared by



Ung Quang Son

Chief Accountant



Phan Ta Thanh Huyen

Hanoi, August 24, 2026
General Director



Dang Minh Hue

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I. Cash flows from operating activities				
1. Profit before tax	01		68,011,442,453	102,124,956,949
2. Adjustments for				
- Depreciation of property, plant and equipment and investment property	02		3,199,750,239	2,252,605,247
- Gains/(losses) from investing and financing activities	05		(1,476,080,550)	(163,966,226)
- Borrowing costs	06		1,362,329,048	264,194,117
3. Operating profit before changes in working capital	08		71,097,441,190	104,477,790,087
- Increase/(decrease) in receivables	09		42,250,198,162	(14,432,079,933)
- Increase/(decrease) in inventories	10		(48,041,713,722)	202,522,586,255
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		(24,550,132,398)	(154,945,196,227)
- Increase/(decrease) in prepaid expenses	12		(16,349,563,228)	3,747,225,578
- Interest paid	14		(1,362,329,048)	(554,799,996)
- Corporate income tax paid	15		(25,252,304,166)	(20,546,063,623)
- Other cash inflows from operating activities	16		-	36,768,628
Net cash flows from operating activities	20		(2,208,403,210)	120,306,230,769
II. Cash flows from investing activities				
1. Payments for acquisition and construction of property, plant and equipment and other long-term assets	21		(1,287,992,727)	-
2. Loans granted and purchases of debt instruments of other entities	23		(13,000,000,000)	-
3. Collection of loans and proceeds from sale of debt instruments of other entities	24		83,000,000,000	-
4. Payments for investments in equity of other entities	25		(170,500,000,000)	-
5. Interest received, dividends and profit received	27		1,476,080,550	127,197,598
Net cash flows from investing activities	30		(100,311,912,177)	127,197,598

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/06/2026

(Continuous)

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and contributions from owners	31		20,000,000,000	-
2. Proceeds from borrowings	33		287,135,331,521	4,770,454,813
3. Repayment of borrowings (principal)	34		(61,693,504,316)	(9,906,813,950)
Net cash flows from financing activities	40		245,441,827,205	(5,136,359,137)
Net increase/(decrease) in cash and cash equivalents	50		142,921,511,818	115,297,069,230
Cash and cash equivalents at the beginning of the period	60		16,110,119,582	20,458,496,212
Cash and cash equivalents at the end of the period	70		159,031,631,400	135,755,565,442

Prepared by

Chief Accountant

Hanoi, August 24, 2026

General Director



Ung Quang Son



Phan Ta Thanh Huyen



Dang Minh Hue

NOTES TO THE FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/06/2026

I. Background

1. Forms of Ownership

Nam Mekong Group Joint Stock Company.

The company operates under Business Registration Certificate No. 0101311837, registered for the 29th change, dated March 13, 2026, Issued by Hanoi Department of Finance.

Head office: 11th floor, Geleximco Building, 36 Hoang Cau O Cho Dua Ward, Hanoi.

Charter capital: 1,384,142,580,000 VND

Total number of shares: 138,414,258 shares

2. Business field

Real estate business and construction

3. Business activities

- Real estate activities with own or leased property

Details: Office rental, real estate business, hotel, tourism

- Construction of residential buildings

- Construction of non-residential buildings

- Construction of roads

- And other activities registered in the Business Registration Certificate

4. The Company's normal business period

The Company's normal business period is 12 months.

5. Business structure

The list of subsidiaries

Subsidiary name	Rate of interest	Rate of voting rights	Head office - Principle activities
Hoang Kim Thai Nguyen Single-member Limited Liability Company	100%	100%	Ho Hamlet, Van Xuan Ward, Pho Yen City, Thai Nguyen Province - Real estate business, land use rights and leasing.
Viet Nam Construction Investment Joint Stock Company	90%	90%	Dang Hamlet, Thuan An Commune, Ha Noi City - Real estate business, land use rights and leasing.

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

The list of associates

Subsidiary name	Rate of interest	Rate of voting rights	Head office - Principle activities
Mekonghomes Joint Stock Company	30.00%	30.00%	11th floor, Geleximco Building, 36 Hoang Cau, O Cho Dua Ward, Hanoi - Real estate business, land use rights and leasing.
Huu Nghi Construction Investment and Development Company Limited	35.00%	35.00%	Ha Thon Hamlet, Dong Hoi Ward, Quang Tri Province - Real estate business, land use rights and leasing.
Mekong Housing Development Joint Stock Company	32.34%	32.34%	11th floor, Geleximco Building, 36 Hoang Cau, O Cho Dua Ward, Hanoi - Real estate business, land use rights and leasing.

6. Number of employees at the end of the fiscal year or average number of employees during the fiscal year

As at 30/06/2026, the number of employees is: 84 people.
As at 01/01/2026, the number of employees is: 79 people.

7. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

II. Accounting period and accounting monetary unit**1. Accounting period**

The Company's annual accounting period commences on 1 January and ends on 31 December.

2. Accounting monetary unit

The accounting currency is Vietnam Dong ("VND").

III. Accounting standards and Accounting system**1. Accounting System**

The Company applies the Vietnamese Accounting Regime for enterprises prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

The Ministry of Finance issued Circular 99/2025/TT-BTC dated October 27, 2025 guiding the corporate accounting regime. This Circular takes effect from January 1, 2026 and applies to fiscal years starting on or after January 1, 2026. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance on amending and supplementing Article 128, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated March 21, 2016 on amending and supplementing a number of Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 195/2012/TT-BTC dated November 15, 2012 providing guidance Accounting applied to investor units.

The effects of accounting policy changes according to the guidance of Circular 99/2025/TT-BTC are applied retrospectively. The company has added notes of comparative information on the Financial Statements for indicators that have changed between Circular 99/2025/TT-BTC and Circular 200/2014/TT-BTC in Appendix No.3.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies, accounting estimates and relevant legal regulations apply

1. Recognition of cash and cash equivalents

Money includes cash, demand deposits at banks and other organizations, money in transit, foreign currency and other amounts as prescribed. Monetary gold (if any) is gold held for the purpose of storing value and does not include gold classified as inventory. Cash equivalents are short-term investments with a redemption period or maturity of no more than 03 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

2. Principles of accounting for financial investments

Held-to-maturity investments

Held-to-maturity investments comprise term deposits, valuable papers, bonds, preference shares classified as liabilities, loans and other investments held to maturity for interest-earning purposes, excluding derivative financial instruments. These investments are presented as current or non-current assets based on their remaining terms at the end of the reporting period.

At the end of the reporting period, the Company assesses whether there is any impairment of its held-to-maturity investments and recognizes an allowance for impairment losses, if necessary. Held-to-maturity investments denominated in foreign currencies are recognized and subsequently remeasured in accordance with the accounting policies for foreign exchange differences.

Investment in subsidiaries; joint-ventures, associates

Investments in subsidiaries, joint ventures and associates are initially recognized at cost when the Company obtains ownership interests. Cost comprises the purchase price and directly attributable acquisition costs. Where investments are made through contributions of non-monetary assets, the cost of the investment is determined based on the fair value of the assets contributed at the contribution date.

Subsidiaries, joint ventures and associates are identified based on the Company's control, joint control or significant influence over the investees, primarily considering voting rights and other relevant contractual arrangements.

Investments in subsidiaries, joint ventures and associates are accounted for using the cost method. Dividends and profit distributions received from accumulated post-acquisition profits are recognized as finance income, while other distributions are deducted from the carrying amount of the investment.

At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary, in accordance with prevailing regulations.

3. Accounting policies for receivables

Receivables comprise trade receivables, internal receivables and other receivables. Receivables are monitored in detail by counterparties, maturities, original currencies and other relevant factors for management purposes.

At the end of the reporting period, foreign currency-denominated receivables are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts. Receivables are classified as current or non-current based on their remaining terms at the end of the reporting period.

The Company recognizes an allowance for doubtful debts for receivables that are considered impaired or are unlikely to be fully recoverable in accordance with prevailing regulations.

4. Accounting policies for inventories

Recognition of inventories

Inventories are stated at cost, which comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Where the net realizable value is lower than cost, inventories are stated at net realizable value.

Materials, equipment, spare parts and work in progress that are expected to be recovered or consumed after more than 12 months from the end of the reporting period or beyond the normal operating cycle are presented as non-current assets.

Inventory valuation method

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

Inventory accounting method

The cost of inventories issued is determined on a transaction-by-transaction basis.

Allowance for inventory write-down

At the end of the reporting period, the Company recognizes an allowance for inventory write-down for inventories whose net realizable value is lower than cost, in accordance with prevailing regulations.

Basis for allocation of raw materials and supplies

Raw materials and supplies consumed are allocated to cost objects based on actual usage, consumption norms, production output or other appropriate allocation bases, ensuring that raw material and supply costs are reasonably and consistently attributed to the cost of products and services.

5. Accounting policies and depreciation/amortisation of tangible fixed assets (including perennial plants bearing recurring produce and working animals), intangible fixed assets, finance lease assets and investment property

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are stated at cost. During their useful lives, these assets are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses (if any).

Routine maintenance and repair costs are recognized in the statement of profit or loss as incurred. Expenditures incurred subsequent to initial recognition that result in an increase in the future economic benefits expected to be derived from the assets are capitalized as part of the cost of the related assets.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

The depreciation period is determined based on the estimated useful life of the asset:

- Buildings and structures	05 - 25 years
- Machinery, equipment	06 - 10 years
- Transportation equipment	06 - 10 years
- Office equipment	03 years
- Land use rights	50 years
- Management software	03 years
- Other fixed assets	05 years

Investment properties

Investment properties are stated at cost. During the period in which they are held and leased out under operating leases, investment properties are carried at cost less accumulated depreciation and accumulated impairment losses (if any).

Investment properties leased out under operating leases are depreciated using the straight-line method, with depreciation expense recognized in operating expenses for the period. The depreciation periods are determined on a basis consistent with those applied to similar properties owned and used by the Company. The Company reviews the depreciation method and useful lives of investment properties whenever there is a significant change in the pattern of consumption of the future economic benefits embodied in the assets.

Investment properties held for capital appreciation are not depreciated, except during periods in which such properties are leased out under operating leases.

Where there is evidence that an investment property is impaired, the Company recognizes an impairment loss in accordance with prevailing regulations. If the circumstances that gave rise to the impairment no longer exist, the impairment loss previously recognized is reversed, but the carrying amount of the asset after reversal shall not exceed its original cost.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

The depreciation period is determined based on the estimated useful life of the asset:

- | | |
|-------------------|----------|
| - Infrastructure | 30 years |
| - Land use rights | 30 years |

6. Accounting policies for business cooperation contracts

Profit-sharing arrangements after tax

The Company is entitled to a fixed profit regardless of the operating results of the contract:

- The party maintaining the accounting records for the business cooperation contracts (BCC) recognizes all revenue, expenses, and profit after tax of the BCC on its own Statement of profit or loss. In which, the BCC's expenses include the fixed profit paid to other participating parties of the BCC.
- The remaining parties only recognize property rental revenue for their shared allocations from The Business Cooperation Contract.

7. Accounting policies for deferred expenses

Deferred expenses comprise expenditures that have been incurred but relate to multiple accounting periods, including prepaid rentals, prepaid insurance, tools and supplies, major repairs and periodic maintenance of fixed assets, goodwill and other expenditures that are allocated to operating expenses over multiple periods in accordance with prevailing regulations.

Deferred expenses are amortized to operating expenses over periods and using methods that are appropriate to the nature of the expenditures and the pattern in which the related economic benefits are expected to be consumed. The Company maintains detailed records of each deferred expense item, including the amount incurred, the amount amortized and the unamortized balance.

Expenditures relating to one financial year or one operating cycle are classified as short-term deferred expenses. Expenditures expected to generate economic benefits over multiple accounting periods are classified as long-term deferred expenses and are amortized to profit or loss over the relevant periods.

8. Accounting policies for trade payables

Trade payables comprise obligations arising from the purchase of goods, services, assets and other transactions of a commercial nature with suppliers. Trade payables are monitored in detail by counterparty, settlement term, original currency and other relevant factors for management purposes.

At the end of the reporting period, trade payables are classified as current or non-current based on their remaining terms. Foreign currency-denominated payables are initially recognized at the actual transaction exchange rates or recorded exchange rates and are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the end of the reporting period.

Trade payables are recognized in accordance with the prudence principle when there is evidence that a payment obligation is likely to arise.

9. Accounting policies for dividends and profit distributions payable

Dividends and profit distributions payable are recognized as liabilities when the distribution of profits has been approved by the appropriate authority in accordance with the Company's Charter and applicable laws and regulations. The liability is measured at the amount payable to shareholders, capital contributors or owners. The Company monitors the payment terms, settlement status and the financial year from which profits are appropriated for each dividend or profit distribution payable, where such information can be determined. Dividends and profit distributions approved after the end of the reporting period are not recognized as liabilities at the reporting date but are disclosed as events occurring after the reporting period.

10. Accounting policies for accrued expenses

Accrued expenses represent expenses relating to goods and services received or obligations incurred during the reporting period for which adequate supporting documentation for settlement is not available at the reporting date. Such expenses are recognized based on reasonable estimates and in accordance with the matching principle.

Accrued expenses are reviewed and reconciled against actual costs incurred. Any difference between the accrued amounts and the actual costs is recognized as an adjustment to expenses in the period in which the difference arises.

11. Accounting policies for deferred revenue

Deferred revenue comprises amounts received in advance that relate to multiple accounting periods, including rental income received in advance and other advance receipts that do not yet qualify for recognition in profit or loss for the current period.

Deferred revenue is initially recognized at the amount received and is subsequently recognized as revenue over the relevant periods based on the passage of time or the extent to which the related performance obligations have been fulfilled.

Deferred revenue does not include advances received from customers for goods or services not yet provided, nor revenue that has been recognized but not yet collected.

12. Accounting policies for deferred corporate income tax

Deferred tax assets

Deferred tax assets are recognized for deductible temporary differences, tax losses and unused tax incentives carried forward to subsequent periods to the extent that it is probable that future taxable profits will be available against which such amounts can be utilized.

Deferred tax assets are measured using the corporate income tax rates expected to apply in the period when the assets are realized or the related liabilities are settled, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax assets to be utilized. Such reductions are reversed when sufficient evidence exists that future taxable profits will be available to recover the deferred tax assets.

Deferred tax liabilities

Deferred tax liabilities are recognized for taxable temporary differences arising from differences between the carrying amounts of assets or liabilities and their respective tax bases, except in cases where recognition is not required under applicable accounting standards.

Deferred tax liabilities are measured using the corporate income tax rates expected to apply in the period when the temporary differences reverse, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax liabilities is reviewed at the end of each reporting period and adjusted to reflect changes in the related taxable temporary differences.

13. Accounting policies for borrowings and finance lease liabilities

Borrowings and finance lease liabilities are initially recognized at the proceeds received, net of directly attributable transaction costs, if any. Such costs are amortized to finance expenses over the term of the related borrowings using an appropriate method. Borrowing costs are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Borrowings and finance lease liabilities are classified as current or non-current based on their remaining contractual maturities at the reporting date. Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset, whichever is lower.

Foreign currency-denominated borrowings and finance lease liabilities are retranslated at the applicable exchange rates at the reporting date.

14. Accounting policies for borrowing costs and capitalization of borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Capitalized borrowing costs include interest expenses, discounts or premiums arising on the issuance of bonds, and other costs directly attributable to borrowings. For specific borrowings obtained for the construction of property, plant and equipment or investment property, borrowing costs are capitalized during the construction period, including cases where the construction period is less than twelve months.

The Company does not capitalize borrowing costs arising from borrowings used to construct assets or projects for customers.

The capitalization rate for general borrowings is determined in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs, based on the weighted average borrowing costs applicable to the borrowings outstanding during the period. The capitalization rate applied during the period was 93%.

15. Accounting policies for equity

15.1. Accounting policies for contributed capital, share premium, conversion option of convertible bonds, and other components of equity

Contributed capital is recognized at the amount actually contributed and is reflected at the par value of issued shares.

Share premium represents the difference between the issue price and the par value of shares, net of related issuance costs.

The conversion option of convertible bonds is recognized as an equity component, determined at the issuance date based on the difference between the proceeds of the convertible bonds and the fair value of the liability component. Upon maturity or conversion of the bonds, the value of the conversion option is transferred in accordance with prevailing regulations.

Other components of equity include amounts supplemented from retained earnings, assets received as grants, donations or gifts, differences arising from common control transactions, revaluation surplus of assets, and other items recognized directly in equity in accordance with applicable regulations.

Asset revaluation surplus is recognized when assets are revalued in accordance with decisions issued by competent authorities or other cases as prescribed by applicable laws and regulations. The revalued amounts of assets are determined in accordance with relevant legal provisions.

Differences arising from asset revaluation are recognized and accounted for in accordance with prevailing regulations.

Asset revaluation surplus does not include differences arising from capital contributions in the form of assets or from business restructurings as prescribed by law.

15.2. Accounting policies for retained earnings

Retained earnings represent the profit after tax remaining after the allocation to reserves, dividend distribution, profit appropriation, or loss handling as approved by the competent authority and in accordance with applicable laws and regulations.

Retained earnings also include retrospective adjustments arising from changes in accounting policies or correction of material prior-period errors. The recognition and appropriation of retained earnings are based on the Company's financial performance and lawful profit distribution decisions.

16. Accounting policies for revenue recognition and other income**16.1. Revenue from sale of goods and rendering of services****Revenue from sale of goods**

The Company only recognizes sales revenue when the following conditions are simultaneously met:

- Significant risks and rewards of ownership have been transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- The economic benefits associated with the sale transaction have flown or will flow to the Company;
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from rendering of services

The Company recognizes revenue from rendering of services only when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where the contract allows the customer to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services provided;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

Accounting policies for revenue from sale of investment property

The company recognizes revenue from the sale of real estate when the following conditions are simultaneously met:

- The investment property has been completed and handed over to the buyer, and the significant risks and rewards associated with ownership have been transferred;
- The Company no longer retains managerial involvement or control over the property;
- The revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Where customers undertake their own interior finishing works, revenue is recognized when the Company completes and hands over the structural works to the customer.

For land lot sales (land subdivision), revenue is recognized when the land parcel has been handed over under an irrevocable contract, provided that:

- The risks and rewards associated with land use rights have been transferred to the buyer;
- The revenue can be measured reliably;
- The costs related to the transaction can be measured reliably;
- It is probable that the economic benefits will flow to the Company.

16.2. Finance income

Finance income includes:

- Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;
- Dividends and profit distributions arising after the investment date;
- Gains from disposal or liquidation of financial investments;
- Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;
- Other finance income.

Finance income is recognized in accordance with the following principles:

- For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;
- For foreign currency transactions, income is recognized on a net gain basis;
- Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;
- Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;
- Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;
- Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

16.3. Other income

Other income reflects income arising outside normal operating activities and includes:

- Gains from disposal or liquidation of property, plant and equipment;
- Gains from revaluation of assets, materials and goods when contributing capital or making investments;
- Income from sale and leaseback transactions;
- Tax refunds or reductions recognized after prior recognition;
- Penalties and compensation received from customers or third parties;
- Recovery of previously written-off doubtful debts;
- Payables that are no longer payable due to unidentified creditors or no longer existing obligations;
- Bonuses, gifts, grants and other forms of donations received;
- Value of promotional goods received without repayment obligation;
- Other income arising outside the Company's normal business activities.

17. Accounting policies for cost of goods sold

Cost of goods sold is recognized in line with revenue generated in the period and includes the cost of goods, finished products, services, investment property and other direct costs related to business operations.

The Company applies the principle of prudence in recognizing cost of goods sold. Inventory losses, direct materials costs, direct labour costs and overheads exceeding normal capacity are not included in inventory valuation but are recognized immediately in cost of goods sold in the period.

Inventory shrinkage and losses, net of any compensation received, are recognized in cost of goods sold.

Allowance for decline in value of inventories and provisions for onerous contracts are recognized in cost of goods sold based on the difference between net realizable value and cost of inventories.

Reversals of inventory write-downs and tax amounts included in the cost of purchased inventories but subsequently refunded under regulations are recorded as reductions of cost of goods sold.

18. Accounting policies for finance costs

Finance costs include interest expenses, bond issuance costs, foreign exchange losses, losses on disposal of financial investments, impairment provisions for investments, provisions for decline in value of trading securities, settlement discounts and other costs related to financing activities.

Borrowing costs and bond issuance costs that do not qualify for capitalization are recognized in finance costs and amortized over the term of the related borrowings or bonds.

Interest expense on convertible bonds is determined using the effective interest method and recognized in finance costs in the period incurred.

Dividends on preference shares classified as liabilities are recognized as finance costs in accordance with the substance of the transaction.

19. Accounting policies for selling expenses and general and administrative expenses

Selling expenses comprise costs incurred directly in connection with sales activities and rendering of services, including staff costs, advertising and marketing expenses, commissions, transportation, storage, packaging, warranty costs, and other related expenses.

General and administrative expenses include general overhead costs of the enterprise such as management staff costs, office supplies and materials, depreciation of property, plant and equipment, taxes and fees, provisions for doubtful debts, outsourced services, and other administrative expenses.

Selling expenses and general and administrative expenses are recognized in profit or loss in the period in which they are incurred in accordance with the matching principle between revenue and expenses.

20. Accounting policies for disposal of property, plant and equipment and investment property

Property, plant and equipment and investment property are derecognized upon disposal, sale, or when no future economic benefits are expected from their use or disposal.

Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds and the carrying amount of the assets.

Such gains or losses are recognized in profit or loss in the period in which they arise.

21. Accounting policies for current corporate income tax (including global minimum tax top-up) and deferred corporate income tax

Current corporate income tax

Current corporate income tax expense is determined based on taxable income for the year and the applicable corporate income tax rates in accordance with prevailing tax laws.

Current corporate income tax expense includes additional corporate income tax under global minimum tax regulations.

The additional corporate income tax arising from global minimum tax rules is recognized in accordance with applicable regulations; the Company also recognizes corresponding deferred tax assets where applicable.

Deferred corporate income tax expense

Deferred corporate income tax expense arises from the recognition of deferred tax liabilities or the reversal of previously recognized deferred tax assets.

Deferred corporate income tax income arises from the recognition of deferred tax assets or the reversal of previously recognized deferred tax liabilities.

Deferred corporate income tax is determined based on temporary differences between the carrying amounts of assets and liabilities and their tax bases in accordance with applicable regulations.

22. Accounting policies and other principles

Related parties

Enterprises and individuals are considered related parties if they directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company. This includes parent companies, subsidiaries and associates. Related parties also include associates, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel including directors and officers of the Company, close members of the families of such individuals, as well as entities controlled or significantly influenced by such individuals.

In assessing each related party relationship, attention is given to the substance of the relationship rather than merely its legal form.

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

V. Supplementary disclosures for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted
in use

	30/06/2026	01/01/2026
Cash on hand	3,584,310,267	2,588,644,484
Demand deposits	80,447,321,133	13,521,475,098
Cash equivalents	75,000,000,000	-
	159,031,631,400	16,110,119,582

2. Financial investments
2.1. Investments held to maturity

	30/06/2026		01/01/2026	
	Original cost	Provisions	Giá gốc	Provisions
Short-term				
Term deposits	-	-	70,000,000,000	-
Bonds	13,000,000,000	(13,000,000,000)	13,000,000,000	(13,000,000,000)
Mai Dong Single Member Limited Liability Company (1)	13,000,000,000	(13,000,000,000)	13,000,000,000	(13,000,000,000)
	13,000,000,000	(13,000,000,000)	83,000,000,000	(13,000,000,000)

To grant an unsecured loan to Mai Dong Single Member Limited Liability Company at an interest rate of 1.06% per month.

2.2. Equity investments in other entities

	30/06/2026		01/01/2026	
	Original cost	Provisions	Original cost	Provisions
Investments in subsidiaries				
Hoang Kim Thai Nguyen Single-member Limited Liability Company (i)	1,000,000,000	-	1,000,000,000	-
Viet Nam Construction Investment Joint Stock Company (ii)	99,000,000,000	-	99,000,000,000	-
Investments in associates				
Mekonghomes Joint Stock Company (iii)	90,000,000,000	-	90,000,000,000	-
Huu Nghi Construction Investment and Development Company Limited (iv)	56,000,000,000	-	56,000,000,000	-
Mekong Housing Development Joint Stock Company (v)	380,000,000,000	-	250,000,000,000	-
Other long-term investments				
Cat Khanh Urban Development Company Limited (vi)	40,500,000,000	-	-	-
	666,500,000,000	-	496,000,000,000	-

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

- (i) The ownership interest in Hoang Kim Thai Nguyen Single-member Limited Liability Company is 100%. During the accounting period, the subsidiary was in the process of pre-investment preparation and had not yet commenced business operations.
- (ii) The ownership interest in Viet Nam Construction Investment Joint Stock Company is 90%. During the accounting period, the subsidiary was in the process of pre-investment preparation.
- (iii) The ownership interest in Mekonghomes Joint Stock Company is 30%. During the accounting period, the associate was in the process of pre-investment preparation and had not yet commenced business operations.
- (iv) The ownership interest in Huu Nghi Construction Investment and Development Company Limited is 35%. During the accounting period, the associate was in the process of pre-investment preparation and had not yet commenced business operations.
- (v) The ownership interest in Mekong House Development Joint Stock Company is 32.34%. During the accounting period, the associate was in the process of pre-investment preparation and had not yet commenced business operations.
- (vi) The ownership interest in Cat Khanh Urban Development Company Limited is 15%. During the accounting period, Cat Khanh Company was in the process of pre-investment preparation and had not yet commenced business operations. During the period, the Company entered into purchase/sale transactions (if any) with related parties, as disclosed in Note VIII.
- As there is no specific guidance on determining the fair value of financial investments, the Company determines the fair value of financial investments at the balance sheet date at the carrying amount.

3. Receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Other parties				
Customers of Bao Ninh 2 Urban Area Project	6,125,540,464	-	6,125,540,464	-
Mai Dong Single Member Limited Liability Company	11,198,454,622	(11,198,454,622)	11,198,454,622	(11,198,454,622)
National Defence Academy	7,159,240,000	(7,159,240,000)	7,159,240,000	(7,159,240,000)
Customers of Vinaconex 3 - Pho Yen Residential Area Project	1,745,595,500	-	1,745,595,500	-
Other customers	7,817,727,176	(5,063,837,230)	8,251,502,846	(5,063,837,230)
Related parties				
Customers of Bao Ninh 2 Urban Area Project	-	-	-	-
- Mr Nguyen Hoang	-	-	37,268,223	-
	34,046,557,762	(23,421,531,852)	34,517,601,655	(23,421,531,852)
Long-term				
Trade receivables from customers of Phan Dinh Phung Project, Thai Nguyen	18,020,096,136	-	18,020,096,136	-
	18,020,096,136	-	18,020,096,136	-

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

4. Advances for suppliers

	30/06/2026	01/01/2026
Short-term		
Thien Ha Xanh Investment and Development Joint Stock Company	144,286,986,167	107,735,436,182
Dai Phuc Complex Joint Stock Company	42,878,335,145	42,878,335,145
Phuoc Thanh Construction Joint Stock Company	38,475,000,000	-
Tan Me Kong Investment Development Joint Stock Company	19,831,056,000	-
Other parties	38,327,537,836	61,464,505,389
	283,798,915,148	212,078,276,716
Long-term		
Mr. Nguyen Hoang Ha	-	169,750,000,000
	-	169,750,000,000

5. Other receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Other parties				
Advances	5,421,585,948	-	2,171,876,848	-
Interest income receivables from	-	-	108,069,671	-
Other receivables	279,175,582,068	(5,610,593,083)	233,496,956,225	(5,610,593,083)
- <i>HJC Investment - Construction Group Joint Stock Company</i>	2,930,472,638	(2,930,472,638)	2,930,472,638	(2,930,472,638)
- <i>Vina Invest Real Estate Joint Stock Company (i)</i>	265,058,034,858	-	162,847,691,250	-
- <i>Others</i>	4,654,253,581	(2,680,120,445)	60,374,537,268	(2,680,120,445)
- <i>Other payables with debit balances</i>	6,532,820,991	-	7,344,255,069	-
Related parties				
Mr. Kieu Xuan Nam	1,105,397,290	-	1,105,397,290	-
Mr. Kieu Xuan Phan	659,594,896	-	659,594,896	-
Mr. Pham Xuan Uong	-	-	368,392,650	-
Mr. Nguyen Hoang	121,222,770	-	488,182,270	-
Mr. Dang Minh Hue	141,590,050	-	500,158,550	-
	286,624,973,022	(5,610,593,083)	238,898,628,400	(5,610,593,083)
Long-term				
Collateral deposits	21,000,000	-	21,000,000	-
	21,000,000	-	21,000,000	-

- (i) This is a financial support advance granted to the partner in accordance with the Financial Support Agreement signed on 01/07/2024 between Nam Me Kong Group Joint Stock Company and Vina Invest Real Estate Joint Stock Company. This advance will be offset when both parties confirm the profit arising from the investment cooperation.

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

6. Bad debt

	30/06/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Short-term trade receivables	23,421,531,852	-	23,421,531,852	-
National Defense Academy	7,159,240,000	-	7,159,240,000	-
Construction Team No. 5 - Nguyen Xuan Son	3,259,879,117	-	3,259,879,117	-
Mai Dong Single Member Limited Liability Company - Mai Lam Mechanical Factory Building Materials Factory Branch - Provision for doubtful debts	11,198,454,622	-	11,198,454,622	-
	1,803,958,113	-	1,803,958,113	-
Short-term held-to-maturity investments	13,000,000,000	-	13,000,000,000	-
Mai Dong Single Member Limited Liability Company	13,000,000,000	-	13,000,000,000	-
Other receivables	5,610,593,083	-	5,610,593,083	-
Vinaconex Infrastructure & Urban Company	504,900,000	-	504,900,000	-
Cam Lam Company	852,017,000	-	852,017,000	-
Mr. Dang Anh Tuan	500,000,000	-	500,000,000	-
Building Materials Factory	392,104,371	-	392,104,371	-
HJC Investment - Construction Group Joint Stock Company	2,930,472,638	-	2,930,472,638	-
Past-due receivables - Construction Materials Factory	431,099,074	-	431,099,074	-
	42,032,124,935	-	42,032,124,935	-

7. Inventories

	30/06/2026		01/01/2026	
	Original value	Provision	Original value	Provision
Raw materials and supplies	676,811,083	-	676,811,083	-
Work in progress	1,762,761,984,611	-	1,714,720,270,889	-
- Bao Ninh 2 Urban Area Project	1,002,153,226,606	-	1,173,398,858,236	-
- Bao Ninh 2 Social Housing Project	48,873,797,074	-	12,232,907,318	-
- The Charm Binh Duong Project	676,252,069,552	-	498,266,759,044	-
- Vinaconex 3 - Pho Yen Residential Area Project	24,253,915,068	-	24,253,915,068	-
- Phan Dinh Phung, Thai Nguyen Project	4,679,561,066	-	4,679,561,066	-
- Other projects	6,549,415,245	-	1,888,270,157	-
	1,763,438,795,694	-	1,715,397,081,972	-

Inventories pledged as collateral for liabilities at the end of the period:

1,751,533,008,300

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

8. Tangible fixed assets**Appendix No. 01****9. Intangible fixed assets**

Items	Land use rights	Total
Original cost		
As at 01/01/2026	4,375,894,383	4,375,894,383
As at 30/06/2026	4,375,894,383	4,375,894,383
Accumulated depreciation		
As at 01/01/2026	1,755,715,991	1,755,715,991
Depreciation in period	43,758,942	43,758,942
As at 30/06/2026	1,799,474,933	1,799,474,933
Net carrying amount		
As at 01/01/2026	2,620,178,392	2,620,178,392
As at 30/06/2026	2,576,419,450	2,576,419,450

10. Investment properties**Investment property for rent**

Items	Land use rights and infrastructure	Cộng
Original cost		
As at 01/01/2026	57,777,144,124	57,777,144,124
Decrease	(23,151,502,309)	(23,151,502,309)
As at 30/06/2026	34,625,641,815	34,625,641,815
Accumulated depreciation		
As at 01/01/2026	47,920,188,666	47,920,188,666
Depreciation in period	2,059,234,841	2,059,234,841
Decrease	(23,151,502,309)	(23,151,502,309)
As at 30/06/2026	26,827,921,198	26,827,921,198
Net carrying amount		
As at 01/01/2026	9,856,955,458	9,856,955,458
As at 30/06/2026	7,797,720,617	7,797,720,617

The real estate invested at 30/06/2026 is the value of land use rights and infrastructure at Thuong market (Bac Giang).

The Company has not determined the fair value of the investment properties as of 30/06/2026.

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

11. Prepaid expenses

	30/06/2026	01/01/2026
Short-term		
Brokerage commissions for unhand-over properties	24,737,425,975	8,301,069,000
Prepaid tools and supplies	28,413,615	37,884,822
	24,765,839,590	8,338,953,822
Long-term		
Prepaid tools and supplies	541,257,714	618,580,254
	541,257,714	618,580,254

12. Payables to suppliers

	30/06/2026	01/01/2026
Short-term		
Le Thy Construction Company Limited	28,514,923,454	-
Vinaconex 25 Joint Stock Company	16,199,577,923	23,199,577,923
Construction Team No. 5 - Nguyen Xuan Son	10,199,076,505	10,199,076,505
Construction Joint Stock Company No.7 - VC7	5,620,556,823	5,620,556,823
Other payables to suppliers	23,943,437,304	28,312,491,681
	84,477,572,009	67,331,702,932

13. Advances from customers
13.1. Short-term

	30/06/2026	01/01/2026
Other parties		
Customers of Vinaconex 3 - Pho Yen Residential Area Project	32,760,000	32,760,000
Customers of Bao Ninh 2 Urban Area Project	125,964,590,864	74,081,634,607
Other customers	732,670,966	90,032,379
Related parties		
Customers of Bao Ninh 2 Urban Area Project	-	25,370,278
- Mr. Dang Minh Hue	-	25,370,278
	126,730,021,830	74,229,797,264

14. Taxes and payables to the state budget

	30/06/2026	Already paid	Payables	01/01/2026
Value-added tax	6,808,158,490	10,143,469,314	13,026,337,218	3,925,290,586
Corporate income tax	27,409,395,534	25,252,304,166	13,720,455,855	38,941,243,845
Personal income tax	759,676,751	526,731,000	402,836,837	883,570,914
Property tax and land rental	-	7,087,362,628	7,087,362,628	-
Environmental protection tax and other taxes	-	156,720,000	156,720,000	-
	34,977,230,775	43,166,587,108	34,393,712,538	43,750,105,345

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

Of which:**Payables**

	30/06/2026	01/01/2026
Value-added tax	6,808,158,490	3,925,290,586
Corporate income tax	27,409,395,534	38,941,243,845
Personal income tax	759,676,751	883,570,914
	34,977,230,775	43,750,105,345

15. Accrued expenses**Short-term**

	30/06/2026	01/01/2026
Accrued expenses for real estate projects	73,632,620,613	121,712,178,941
- Bao Ninh 2 urban area project	57,731,806,636	104,111,938,620
- Minh Khai project	7,848,505,251	7,848,505,251
- Vinaconex 3 - Pho Yen residential area project	3,809,621,390	3,809,621,390
- Accrued construction costs	3,136,833,336	3,136,833,336
- Accrued interest expenses	-	2,805,280,344
- Other accrued expenses	1,105,854,000	-
	73,632,620,613	121,712,178,941

16. Deferred revenue**16.1. Short-term**

	30/06/2026	01/01/2026
Thuong market project (Bac Giang)	2,089,168,384	2,089,168,384
	2,089,168,384	2,089,168,384

16.2. Long-term

	30/06/2026	01/01/2026
Thuong market project (Bac Giang)	9,655,356,579	10,677,033,209
	9,655,356,579	10,677,033,209

17. Other payables**Short-term****Other parties**

	30/06/2026	01/01/2026
Trade union fees; Social, health, and unemployment insurance	966,090,741	797,677,521
Vina Invest Real Estate Joint Stock Company (i)	650,000,000,000	650,000,000,000
Customers' reservation deposits for real estate projects	22,438,333,409	16,433,120,515
- Bao Ninh 2 urban area project	8,853,434,435	2,677,499,541
- Vinaconex 3 - Pho Yen residential area project	7,111,508,860	7,111,508,860
- Phan Dinh Phung, Thai	5,834,112,114	5,834,112,114
- Bao Ninh 2 Social Housing Project	639,278,000	810,000,000
Other payables	3,768,454,249	58,353,641,564
	677,172,878,399	725,584,439,600

- (i) Business and Investment Cooperation Contract for the Bao Ninh 2 Urban Area project dated December 27, 2023, entered into between South Mekong Group Joint Stock Company and Vina Invest Real Estate Joint Stock Company (Vina) under Investment Cooperation Contract No. 01/HĐHTDT/NKM-VNI. The parties shall share profits based on the pre-tax profits generated from the products developed under the cooperation.

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

18. Borrowings and finance lease obligations
18.1. Short-term borrowings

	30/06/2026	Increase	Decrease	01/01/2026
Short-term borrowings	5,680,816,498	47,794,504,316	42,404,955,298	11,070,365,516
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch (i)	5,680,816,498	7,794,504,316	2,404,955,298	11,070,365,516
Joint Stock Commercial Bank for Investment and Development of Vietnam - Phuc Yen Branch	-	20,000,000,000	20,000,000,000	-
Vietnam Prosperity Joint Stock Commercial Bank - Head office	-	20,000,000,000	20,000,000,000	-
Current portion of long-term borrowings	146,226,274,214	2,667,000,000	34,266,000,000	114,627,274,214
Leva Real Estate Investment Group Joint Stock Company (ii)	111,960,274,214	-	-	111,960,274,214
Vietnam Prosperity Joint Stock Commercial Bank - Head office (iv)	9,266,000,000	2,667,000,000	9,266,000,000	2,667,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (iii)	25,000,000,000	-	25,000,000,000	-
	151,907,090,712	50,461,504,316	76,670,955,298	125,697,639,730

18.2. Long-term borrowings

	30/06/2026	Increase	Decrease	01/01/2026
Long-term borrowings	569,448,337,921	45,498,000,000	244,730,376,223	370,215,961,698
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (iii)	560,155,095,040	25,000,000,000	230,962,839,617	354,192,255,423
Vietnam Prosperity Joint Stock Commercial Bank - Head office (iv)	9,293,242,881	20,498,000,000	13,767,536,606	16,023,706,275
	569,448,337,921	45,498,000,000	244,730,376,223	370,215,961,698

- (i) Loan agreement with Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch, No. 399/2025-HĐCVHM/NHCT126-NAMMEKONG dated July 10, 2025, with a credit limit of VND 20,000,000,000 and a loan term of 08 months. The interest rate is determined upon each drawdown. The loan purpose is to supplement working capital for production and business activities. The collateral is the Company's land use rights of a land.
- (ii) Loan agreement with Leva Real Estate Investment Group Joint Stock Company, with an interest rate of 0% per annum, on an unsecured basis.

- (iii) Loan agreement with Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch, No. 06-2025-HDCVDADT/NHCT320-NAMMEKONG, with a credit limit of VND 315,000,000,000 and a principal loan term of 60 months. The interest rate is determined upon each drawdown and adjusted with a floating margin of 3.2% at the interest rate adjustment date. The loan purpose is to finance payments for the acquisition of the Project located in the New Urban Area (Zone 1), Binh Duong Ward, Ho Chi Minh City. The loan is secured under mortgage contract No. 10/2025/HĐBĐ/NHCT320-NAMMEKONG; The collateral is the Company's land use rights of a land.

Loan agreement with Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch, No. 08-2025-HDCVDADT/NHCT320-NAMMEKONG dated August 06, 2025, with a credit limit of VND 30,000,000,000 and a principal loan term of 60 months. The interest rate is determined upon each drawdown and adjusted with a floating margin of 3.2% at the Interest Rate Adjustment Date. The loan purpose is to finance construction investment costs of THE CHARMS BINH DUONG Luxury Apartment Complex Project in land lot A4 within the New Urban Area (Zone 1) of the Binh Duong Industrial - Service - Urban Complex. The loan is secured under Mortgage Contract No. 10/2025/HĐBĐ/NHCT320-NAMMEKONG; The collateral is the Company's land use rights of a land.

Loan agreement with Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch, No. 12-2025-HDCVDADT/NHCT320-NAMMEKONG dated December 10, 2025, with a credit limit of VND 1,255,000,000,000 and a principal loan term of 60 months. The interest rate is determined upon each drawdown and adjusted with a floating margin of 3.2% at the Interest Rate Adjustment Date. The loan purpose is to finance reasonable, valid, and lawful costs for the implementation of the Project: "Luxury Apartment Complex within the Binh Duong Industrial - Service - Urban Complex" at Land Lot A4, New Urban Area within the Binh Duong Industrial - Service - Urban Complex, Binh Duong Ward, Ho Chi Minh City. The loan is secured under Mortgage Contract No. 10/2025/HĐBĐ/NHCT320-NAMMEKONG; The collateral is the Company's land use rights of a land.

- (iv) Loan agreement with Vietnam Prosperity Joint Stock Commercial Bank - Head Office, No. BCLC-6394-01 dated July 29, 2025, with a credit limit of VND 250,000,000,000 and a loan term of 48 months. The interest rate is fixed at 6.4% per annum until August 08, 2028; for the subsequent years, the interest rate is calculated based on the base rate plus a floating margin of 3.2%. The loan purpose is to finance the investment, implementation, and development of the Project: "Investment and Construction of Bao Ninh 2 Social Housing Area". The loan is secured by property rights and land-attached assets to be formed in the future from the Project owned by the Company.

19. Deferred tax assets and deferred tax liabilities

Deferred tax assets	30/06/2026	01/01/2026
Provisional corporate income tax payment (1%) on real estate sales	4,240,696,310	4,240,696,310
	4,240,696,310	4,240,696,310

20. Owner's equity

20.1. Increase and decrease in owner's equity

Appendix No. 02

According to the General Meeting of Shareholders' Resolution No. 01/2026/NQ-ĐHĐCĐ-MKG dated April 29, 2026, the Company announced the profit distribution as follows:

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

Profit distribution	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Retained earnings brought forward	113,645,188,144	119,437,991,607
Prior year's profit distribution, of which:	103,846,690,000	112,665,840,000
- <i>Stock dividends</i>	103,810,690,000	112,635,840,000
- <i>Remuneration for non-executive Board of Directors and Supervisory Board</i>	36,000,000	30,000,000

20.2. The details of the owner's equity

	30/06/2026		01/01/2026	
	Rate (%)	Value	Rate (%)	Value
Others	1.00	1,384,142,580,000	1.00	1,364,142,580,000
	1.00	1,384,142,580,000	1.00	1,364,142,580,000

20.3. Capital transactions with owners and distribution of dividends and profits

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Owner's Equity		
Opening balance	1,364,142,580,000	1,251,509,390,000
Increase during the period	20,000,000,000	-
Decrease during the period	-	-
Closing balance	1,384,142,580,000	1,251,509,390,000

20.4. Stocks

	30/06/2026	01/01/2026
Number of authorized shares	138,414,258	125,150,939
Number of issued shares		
Common stocks	138,414,258	125,150,939
Number of outstanding shares		
Common stocks	138,414,258	125,150,939
Par value per share	10,000	10,000

VI. Supplementary disclosures for items presented in the Statement of Profit or Loss

Unit: VND

1. Total revenues from sale of goods and rendering of services

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Revenue from real estate business	266,084,428,433	412,224,548,205
Revenue from rendering of services	2,348,289,702	1,845,960,930
	268,432,718,135	414,070,509,135
Of which, revenue from related parties (Note VII.3.2)	-	348,157,863,601
	-	348,157,863,601

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau

O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

3. Cost of good sold

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of real estate business	180,117,010,295	278,749,875,095
Cost of services rendered	752,629,460	1,206,991,000
	180,869,639,755	279,956,866,095

4. Financial incomes

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interests of bank deposits and loans	1,507,278,328	163,966,226
	1,507,278,328	163,966,226

5. Financial expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Borrowing costs	1,362,329,048	264,194,117
	1,362,329,048	264,194,117

6. Selling and general administrative expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
6.1. Selling expenses		
Brokerage fees	19,562,344,635	16,505,254,095
Tools and supplies expenses	69,777,333	-
Other cash expenses	22,901,537	9,549,392
	19,655,023,505	16,514,803,487
6.2. General and administrative expenses		
Management staff expenses	10,978,665,940	7,396,260,192
Supplies and tools expenses	17,016,414	2,477,283
Depreciation of fixed assets	1,140,515,398	1,045,614,247
Taxes, fees and charges	-	54,000,000
Outsourced service expenses	3,230,919,473	3,136,420,174
Other cash expenses	2,066,991,377	1,823,611,570
	17,434,108,602	13,458,383,466

7. Other income

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Late payment penalties for house purchases	-	63,970,788
Compensation for contract liquidation with Mr. Nguyen Hoang Ha	17,500,000,000	-
Others	-	834,944
	17,500,000,000	64,805,732

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

8. Other expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Penalties	-	1,943,011,779
Other	107,453,100	37,065,200
	107,453,100	1,980,076,979

9. Production and business costs by element

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Real estate development costs incurred during the period	228,911,353,477	77,434,279,840
Labour costs	10,978,665,940	7,396,260,192
Depreciation of fixed assets	1,140,515,398	1,045,614,247
Outsourced service expenses	22,793,264,108	19,641,674,269
Other cash expenses	2,176,686,661	1,889,638,245
	266,000,485,584	107,407,466,793

10. Income Tax Expense
10.1. Current corporate income tax expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Corporate income tax from business activities		
Total accounting profit from ordinary business activities	1,595,660,242	638,969,930
Adjustments for increase	-	-
Adjustments for decrease	-	-
Taxable profit	1,595,660,242	638,969,930
Income subject to standard tax rate	20%	20%
Corporate income tax expense calculated at standard tax rate	319,132,048	127,793,986
Current corporate income tax expense from ordinary business activities	319,132,048	127,793,986
Corporate income tax from real estate business activities		
Total accounting profit from real estate trading activities	66,415,782,211	101,485,987,019
Adjustments for increase	590,836,826	2,392,352,705
- Non-deductible expenses	107,453,100	1,980,076,980
- Non-deductible depreciation of car	483,383,726	412,275,725
Adjustments for decrease	-	-
Taxable profit	67,006,619,037	103,878,339,724
Corporate income tax expense calculated at standard tax rate	13,401,323,807	20,775,667,945
Provisional 1% corporate income tax paid this year	-	-
Reversal of provisional 1% corporate income tax paid in the prior year	-	1,638,273,251
Current corporate income tax expense from real estate business	13,401,323,807	19,137,394,694
Total current corporate income tax expense	13,720,455,855	19,265,188,679

The corporate income tax expense for the financial year has been estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

10.2. Deferred corporate income tax expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Provisional 1% corporate income tax paid on real estate business activities	-	1,638,273,251
	-	1,638,273,251

VII. Other information

Unit: VND

2. Events after the reporting period

There have been no significant events occurring after the reporting period that require adjustments or disclosures in these financial statements.

3. Related party information**3.1. List of related parties**

Related parties	Relationship
Hoang Kim Thai Nguyen Company Limited	Subsidiary company
DX Vietnam Investment Joint Stock Company	Subsidiary company
Huu Nghi Construction Investment and Development Company Limited	Associate company
Mekonghomes Joint Stock Company	Associate company
Mekong House Development Joint Stock Company	Associate company
Mr. Kieu Xuan Nam	Chairman of the Board of Directors
Mr. Dang Minh Hue	Member of the Board of Directors and General Director
Mr. Pham Xuan Uong	Member of the Board of Directors and Deputy General Director
Mr. Phi Anh Dung	Member of the Board of Directors
Mr. Nguyen Hoang	Member of the Board of Directors and Deputy General Director
Mr. Vo Dinh Luong	Deputy General Director
Mr. Nguyen Tuan Minh	Head of the Supervisory Board
Mrs. Nguyen Thi Thu Nga	Member of the Supervisory Board
Mrs. Pham Thi Van	Member of the Supervisory Board
Mrs. Phan Ta Thanh Huyen	Chief Accountant
Mr. Kieu Xuan Phan	Close family member of the Chairman

3.2. During the period, the Company entered into the following significant transactions with related parties

Related parties/ Contents	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Mr. Kieu Xuan Nam Revenue from sales of real estate properties	-	53,448,782,451
Mr. Kieu Xuan Phan Revenue from sales of real estate properties	-	65,905,109,043
Mr. Pham Xuan Uong Revenue from sales of real estate properties	-	68,152,908,423

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau
O Cho Dua Ward, Hanoi

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

Mr. Nguyen Hoang

Revenue from sales of real estate properties

- 67,892,965,349

Mr. Dang Minh Hue

Revenue from sales of real estate properties

- 92,758,098,335

3.3. Balances with related parties at the end of the reporting period

Balances with related parties at the end of the reporting period are presented in Note V

3.4. Transactions with other related parties are as follows**Remuneration of the Board of Directors, Board of Management and Supervisory Board**

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Kieu Xuan Nam	565,082,000	398,617,000
Dang Minh Hue	565,558,000	398,617,000
Pham Xuan Cuong	442,780,000	288,018,000
Nguyen Hoang	443,709,000	290,717,000
Vo Dinh Luong	443,709,000	288,018,000
Pham Thi Van	441,122,000	279,476,000
Nguyen Tuan Minh	282,293,000	186,982,000
Nguyen Thi Thu Nga	229,374,000	153,630,000

4. Segment statements

The Company's principal business activities comprise construction, services, and real estate trading within geographic areas with no significant differences. The financial information presented in the statement of financial position as of June 30, 2026, and all revenues and expenses presented in the income statement for the financial year then ended, are related to the aforementioned operations.

5. Comparative information

Comparative figures are figures stated on Separate Financial Statements for the period from 01/01/2025 to 30/06/2025 and Separate Financial Statements for fiscal year ended 31/12/2025, which have been reviewed and audited.

Certain comparative figures have been reclassified to conform with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Accounting Policy for Enterprises in order to compare with the current period's figures. □

Appendix No. 03

Prepared by


Ung Quang Son

Chief Accountant


Phan Ta Thanh Huyen

Hanoi, August 24, 2026

General Director

Dang Minh Hue

NAM MEKONG GROUP JOINT STOCK COMPANY

11th floor, Geleximco Building, 36 Hoang Cau

O Cho Dua Ward, Hanoi

Separate Financial Statements

for the period from 01/01/2026 to 30/06/2026

Appendix No. 01**8. Tangible fixed assets**

Items	Buildings and structures	Machinery, Equipment	Transportation and transmission equipment	Office equipment	Total
Original cost					
Opening balance as at 01/01/2026	7,669,228,517	770,857,143	17,094,158,612	2,104,634,698	27,638,878,970
Purchases during the period	-	-	1,287,992,727	-	1,287,992,727
Balance as at 30/06/2026	7,669,228,517	770,857,143	18,382,151,339	2,104,634,698	28,926,871,697
Accumulated depreciation					
Opening balance as at 01/01/2026	6,119,822,220	770,857,143	7,772,975,396	1,993,885,216	16,657,539,975
Depreciation for the period	171,698,586	-	905,754,538	19,303,332	1,096,756,456
Balance as at 30/06/2026	6,291,520,806	770,857,143	8,678,729,934	2,013,188,548	17,754,296,431
Net carrying amount					
As at 01/01/2026	1,549,406,297	-	9,321,183,216	110,749,482	10,981,338,995
As at 30/06/2026	1,377,707,711	-	9,703,421,405	91,446,150	11,172,575,266

Cost of fully depreciated tangible fixed assets still in use at the end of the period

3,873,853,114

Appendix No. 02

20. Owner's equity

20.1. Increase and decrease in owner's equity

	Owner's contributed capital	Share premium	Development and investment fund	Other equity funds	Retained earnings	Total
Balance as at 01/01/2025	1,251,509,390,000	10,731,436,000	2,100,000,000	56,608,219	119,437,991,607	1,383,835,425,826
Profit/(loss) for the period	-	-	-	-	81,221,495,019	81,221,495,019
Balance as at 30/06/2025	1,251,509,390,000	10,731,436,000	2,100,000,000	56,608,219	200,659,486,626	1,465,056,920,845
Balance as at 01/01/2026	1,364,142,580,000	10,731,436,000	2,100,000,000	56,608,219	113,645,188,144	1,490,675,812,363
Increase in Capital increase during the period	20,000,000,000	-	-	-	-	20,000,000,000
Profit/(loss) for the period	-	-	-	-	54,290,986,598	54,290,986,598
Balance as at 30/06/2026	1,384,142,580,000	10,731,436,000	2,100,000,000	56,608,219	167,936,174,742	1,564,966,798,961

Appendix No. 03

5. Comparative information

Data presented according to Circular 99/2025/TT-BTC			Data according to 2025 Financial Report			Difference
Items	Code	Reprepared	Items	Code	Prepared	
5.1. Statement of Financial Position						
CURRENT ASSETS	100	40,967,875,065	CURRENT ASSETS	100	40,967,875,065	-
Short-term financial investments	120	70,000,000,000	Short-term financial investments	120	70,000,000,000	13,000,000,000
Short-term held-to-maturity investments	123	83,000,000,000	Held-to-maturity investments	123	70,000,000,000	13,000,000,000
Allowance for impairment of short-term held-to-maturity investments	124	(13,000,000,000)				(13,000,000,000)
Short-term receivables	130	(29,032,124,935)	Short-term accounts receivable	130	(29,032,124,935)	-
			Short-term Loans receivables	135	13,000,000,000	(13,000,000,000)
Allowance for doubtful short-term receivables	136	(29,032,124,935)	Allowance for doubtful short-term receivables	137	(42,032,124,935)	13,000,000,000
TOTAL ASSETS	280	40,967,875,065	TOTAL ASSETS	270	40,967,875,065	-
5.2. Statement of Cash Flows (Indirect method)						
Cash flows from operating activities			Cash flows from operating activities			
- Other receipts from operating activities	16	36,768,628	- Other receipts from operating activities	16	-	36,768,628
Net cash flows from operating activities	20	102,161,725,577	Net cash flows from operating activities	20	102,124,956,949	36,768,628
Interest received, dividends and profits shared	27	127,197,598	Interest received, dividends and profits shared	27	163,966,226	(36,768,628)
Net cash flows from investing activities	30	127,197,598	Net cash flows from investing activities	30	163,966,226	(36,768,628)
Cash and cash equivalents at the end of the period	70	122,747,419,387	Cash and cash equivalents at the end of the period	70	122,747,419,387	-