TIN NGHIA CORPORATION
96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City
Tax Code:3600283394

CONSOLIDATED FINANCIAL STATEMENTS
QUARTER 2 - 2026

July 2026

CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA
Địa chỉ : 96 Hà Huy Giáp, P.Trấn Biên, Đồng Nai

Mẫu số B 01 - DN

Promulgated with the Circular No 99/2025/TT-BTC on October 27, 2025 of the Minister of Finance

CONSOLIDATED FINANCIAL POSITION REPORT
(Full form)

As at 30 June 2026

Đơn vị tính : đồng

ASSETS	Code	Notes	Closing balance	Opening balance
1	*2*	*3*	*4*	*5*
A. CURRENT ASSETS	**100**		**9,584,293,233,889**	**8,928,560,173,639**
I. Cash and cash equivalents	**110**	V.1	**1,268,090,647,320**	**2,814,084,294,100**
1. Cash	111		575,212,992,145	1,151,535,341,839
2. Cash equivalents	112		692,877,655,175	1,662,548,952,261
II. Short-term financial investments	**120**	V.2	**2,986,406,567,846**	**2,063,319,184,284**
1. Trading securities	121		6,616,661,800	6,616,661,800
2. Allowance for impairment of trading securities (*)	122		-	-
3. Held-to-maturity investments	123		2,852,556,149,439	2,199,956,171,083
4. Allowance for impairment of short-term held-to-maturity investments	124		(148,166,243,393)	(143,253,648,599)
5. Other short-term investments	125		275,400,000,000	-
6. Allowance for impairment of other short-term investments	126		-	-
III. Short-term receivables	**130**		**5,108,774,040,561**	**3,839,004,971,326**
1. Short-term receivables from customers	131	V.3	2,095,709,872,370	2,158,282,991,174
2. Short-term prepayments to suppliers	132		189,642,987,392	118,607,136,892
3. Phải thu nội bộ ngắn hạn	133		-	-
3. Contract assets from construction contracts	134		-	-
4. Other short-term receivables	135	V.4	2,982,399,525,678	1,717,049,223,896
5. Allowance for doubtful short-term receivables (*)	136		(158,978,344,879)	(154,934,380,636)
6. Shortage of assets awaiting resolution	137	V.5	-	-
IV. Inventories	**140**	V.6	**172,594,621,030**	**186,968,002,422**
1. Inventories	141		181,065,087,974	195,438,469,366
2. Allowance for inventory write-down (*)	142		(8,470,466,944)	(8,470,466,944)
VI. Other short-term assets	**160**		**48,427,357,132**	**25,183,721,507**
1. Short-term prepaid expenses	161		18,978,902,634	6,294,976,985
2. Deductible value-added tax (VAT)	162		10,478,682,110	10,168,700,490
3. Taxes and receivables from the State budget	163		18,969,772,388	8,720,044,032
4. Government bond repurchase transactions	164		-	-
5. Other short-term assets	165		-	-

ASSETS (continued)	Code	Notes	Closing balance	Opening balance
B. NON-CURRENT ASSETS	200		**9,021,295,974,862**	**9,074,230,609,672**
I. Long-term receivables	210		**3,228,546,713**	**2,809,415,713**
1. Long-term receivables from customers	211	V.3	-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital in dependent units	213		-	-
4. Long-term internal receivables.	214		-	-
3. Other long-term receivables	215	V.4	3,228,546,713	2,809,415,713
4. Allowance for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	**220**		**460,544,119,489**	**476,051,734,328**
1. Tangible fixed assets	221	V.8	382,557,747,296	397,849,754,958
- Historical cost	222		1,062,973,432,210	1,075,429,978,484
- Accumulated depreciation (*)	223		(680,415,684,914)	(677,580,223,526)
2. Finance leased fixed assets	224		-	-
- Historical cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.9	77,986,372,193	78,201,979,370
- Historical cost	228		90,366,394,453	90,366,394,453
- Accumulated depreciation (*)	229		(12,380,022,260)	(12,164,415,083)
IV. Investment property	**240**	V.10	**1,967,338,203,152**	**2,019,096,430,164**
- Historical cost	241		3,260,498,601,507	3,248,982,904,039
- Accumulated depreciation (*)	242		(1,293,160,398,355)	(1,229,886,473,875)
V. Long-term work in progress	**250**	V.7	**5,499,531,386,863**	**5,479,883,989,770**
1. Long-term production and business costs	251		3,237,989,629,716	3,232,379,223,821
2. Construction in progress	252		2,261,541,757,147	2,247,504,765,949
VI. Long-term financial investments	**260**	V.2	**261,342,912,837**	**265,424,664,263**
1.Investment in subsidiaries	261		-	-
2. Investment in joint ventures and associates	262		132,599,753,311	135,332,357,662
3. Equity investments in other entities	263		130,222,430,065	130,222,430,065
4. Allowance for impairment of long-term financial investments (*)	264		(1,479,270,539)	(130,123,464)
5. Held-to-maturity investments	265		-	-
6. Allowance for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	**270**		**829,310,805,808**	**830,964,375,434**
1. Long-term prepaid expenses	271		807,599,196,499	802,938,959,380
2. Deferred tax assets	272		21,711,609,309	28,025,416,054
3. Long-term spare parts, supplies, replacement equipment	273		-	-
4. Other long-term assets	274		-	-
5. Goodwill	279		-	-
TOTAL ASSETS (280=100+200)	**280**		**18,605,589,208,751**	**18,002,790,783,311**

CAPITAL (continued)	Code	Notes	Closing balance	Opening balance
C. LIABILITIES	**300**		**13,774,359,011,038**	**13,246,659,342,117**
I. Current liabilities	**310**		**4,814,662,396,426**	**4,620,636,940,007**
1. Short-term trade payables	311	V.13	163,741,390,195	185,550,543,667
2. Short-term advances from customers	312		833,716,095,802	201,582,901,270
3. Dividends and profit payables	313	V.14	31,285,440,403	41,443,800,428
4. Taxes and obligations to the State Budget (short-term)	314	V.15	37,606,606,705	210,303,804,956
5. Payables to employees	315		8,493,059,748	18,662,545,341
6. Short-term accrued expenses	316	V.16	247,291,508,507	227,630,312,931
7. Phải trả nội bộ ngắn hạn	317		-	-
7. Short-term construction contract liabilities based on progress	318		-	-
8. Unearned revenue (short-term)	319	V.18	279,441,114,808	184,676,205,098
9. Other short-term payables	320	V.17	340,913,446,063	517,992,700,280
10. Short-term borrowings and finance lease liabilities	321	V.12	2,820,318,860,568	2,999,444,844,580
11. Short-term provisions	322	V.19	-	-
12. Bonus and welfare funds	323		51,854,873,627	33,349,281,456
13. Price stabilization fund	324		-	-
14. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	**330**		**8,959,696,614,612**	**8,626,022,402,110**
1. Long-term trade payables	331	V.13	-	-
2. Long-term advances from customers	332		252,486,859,195	252,487,200,195
3. Long-term taxes and state budget payables	333	V.15		
4. Long-term accrued expenses	334	V.16	590,744,908,414	590,744,908,414
5. Phải trả nội bộ về vốn kinh doanh	335		-	-
6. Long-term internal payables.	336		-	-
5. Long-term unearned revenue	337	V.18	6,979,221,786,088	6,554,108,109,209
6. Other long-term payables	338	V.17	172,922,297,472	167,716,514,791
7. Long-term borrowings and finance lease liabilities	339	V.12	959,980,713,463	1,056,621,719,521
9. Convertible bonds	340		-	-
10. Preference shares	341		-	-
11. Deferred tax liabilities	342		-	-
12. Long-term provisions	343	V.19	4,340,049,980	4,343,949,980
13. Science and technology development fund	344		-	-

CAPITAL (continued)	Code	Notes	Closing balance	Opening balance
D. VỐN CHỦ SỞ HỮU	400	V.20	**4,831,230,197,713**	**4,756,131,441,194**
1. Owner's contributed capital	411		2,000,000,000,000	2,000,000,000,000
- Ordinary shares with voting rights	411a		2,000,000,000,000	2,000,000,000,000
- Preference shares	411b		-	-
2. Share premium	412		5,634,952,321	5,634,952,321
3. Convertible bond option rights	413		-	-
4. Other capital from owners	414		83,029,718,628	83,029,718,628
5. Treasury shares (*)	415		-	-
6. Revaluation surplus	416		(34,066,931,456)	(34,066,931,456)
7. Foreign exchange differences	417		(10,569,471,125)	(10,712,456,611)
8. Development investment fund	418		262,794,662,777	198,406,813,189
9. Other equity funds	419		1,153,711,722	1,109,462,265
10. Retained earnings	420		800,614,065,625	825,291,619,779
- Accumulated retained earnings up to prior year end	*420a*		*728,272,015,363*	*142,912,635,533*
- Current year retained earnings	*420b*		*72,342,050,262*	*682,378,984,246*
11. Non-controlling interests	429		1,722,639,489,221	1,687,438,263,079
TOTAL CAPITAL (440=300+400)	**440**		**18,605,589,208,751**	**18,002,790,783,311**

Dong Nai, July 30, 2026

Preparer	**Chief Accountant**	**Legal Representative**
Dương Thị Minh Hằng	Nguyễn Thị Thùy Vân	Trần Trung Tuấn

TỔNG CÔNG TY TÍN NGHĨA
M.S.D.N: 360028339 C.T.C.P
P. TRẤN BIÊN - TP. ĐỒNG NAI

TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap Street, Quyet Thang Ward, Bien Hoa, Dong Nai Province.

Form B 02-DN

(Promulgated with the Circular No 99/2025/TT-BTC on October 27, 2025 of the Minister of Finance)

INTERIM CONSOLIDATED INCOME STATEMENT

(Full form)

Accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Notes	The second quarter of 2026		Year-to-date	
			This Year	Previous year	This Year	Previous year
1	*2*	*3*	*4*	*5*	*6*	*7*
1.Revenue from sales and provision of services	**01**	VII.1	**3,673,865,813,614**	**3,321,356,720,047**	**6,984,146,454,019**	**7,506,020,802,526**
2. Deductions from revenue	02	VII.2	548,701,920	1,582,144,969	711,718,463	1,622,162,983
3. Net revenue from sales and provision of services (10=1-2)	**10**		**3,673,317,111,694**	**3,319,774,575,078**	**6,983,434,735,556**	**7,504,398,639,543**
4. Cost of goods sold	**11**	VII.3	**3,476,641,483,058**	**3,126,995,493,500**	**6,575,635,825,780**	**7,120,954,780,822**
5. Gross profit from sales and provision of services (20=10-11)	**20**		**196,675,628,636**	**192,779,081,578**	**407,798,909,776**	**383,443,858,721**
6. Gain/Loss from sale and disposal of investment property	**21**	VII.4	-	**182,863,820,361**	-	**218,455,653,434**
7. Financial income	22	VII.5	161,265,550,397	164,806,508,123	256,495,062,046	644,855,356,440
8. Financial expenses	**23**	VII.6	496,067,012,367	65,817,134,987	549,002,140,821	127,011,250,844
- Of which: Interest expenses	*24*		*80,013,362,900*	*60,619,124,145*	*131,000,006,789*	*118,576,498,528*
10. Selling expenses	**25**	VII.9	27,197,537,848	42,456,612,798	54,433,106,227	76,971,515,724
11. General and administrative expenses	**26**	VII.9	51,022,303,487	66,053,977,534	92,758,198,283	111,021,225,822
9. Share of profit/loss from joint ventures and associates	**27**		7,345,885,394	3,251,236,101	2,281,030,648	4,786,973,065

ITEMS	Code	Notes	The second quarter of 2026		Year-to-date	
12. Operating profit	**30**		**(208,999,789,275)**	**369,372,920,844**	**(29,618,442,861)**	**936,537,849,270**
13. Other income	31	VII.7	304,605,964,303	1,738,654,811	311,347,646,640	8,471,806,807
14. Other expenses	32	VII.8	81,683,756,065	5,876,937,093	84,742,699,160	153,004,225,172
15. Other profit (40 = 31 - 32)	**40**		**222,922,208,238**	**(4,138,282,282)**	**226,604,947,480**	**(144,532,418,365)**
16. Total accounting profit before tax (50= 30 + 40)	**50**		**13,922,418,963**	**365,234,638,562**	**196,986,504,619**	**792,005,430,905**
17. Current corporate income tax expense	51	VII.10	22,024,802,640	114,165,405,143	55,272,547,609	237,960,860,554
18. Deferred corporate income tax expense	52		4,853,661,539	(41,445,754,314)	6,313,806,746	(47,210,712,271)
19. Profit after corporate income tax (60=50-51-52)	**60**		**(12,956,045,216)**	**292,514,987,733**	**135,400,150,264**	**601,255,282,622**
20. Profit after tax attributable to owners of the parent	**61**		**(48,269,633,607)**	**239,839,503,958**	**72,342,050,262**	**531,394,639,839**
21. Profit after tax attributable to non-controlling interests	**62**		**35,313,588,391**	**52,675,483,775**	**63,058,100,002**	**69,860,642,783**
22. Basic earnings per share	**70**		(241)	1,199	362	2,657
23. Diluted earnings per share	**71**					

Approved, 30 July 2026

PREPARER	CHIEF ACCOUNTANT	LEGAL REPRESENTATIVE
Dương Thị Minh Hồng	Nguyễn Thị Thùy Vân	Trần Trung Tuấn

TỔNG CÔNG TY TÍN NGHĨA

TIN NGHIA CORPORATION

Address: 96 Ha Huy Giap Street, Quyet Thang Ward, Bien Hoa, Dong Nai Province.

Form No. B03-DN/HN
(Promulgated with the Circular No 99/2025/TT-BTC on October 27, 2025 of the Minister of Finance)

CONSOLIDATED STATEMENT OF CASH FLOWS
(Full form)
(Indirect method)
Accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			This Year	Previous year
1	*2*	*3*	*4*	*5*
I. Cash flows from operating activities				
1. Profit before tax	**1**		**196,986,504,619**	**792,005,430,905**
2. Adjustments for				
- Depreciation of fixed assets and investment property	2		81,447,127,200	82,710,343,685
- Provisions	3		10,437,706,112	19,794,309,677
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	4		44,161,669	(866,162,332)
- Gains/losses from investing activities	5		253,132,172,357	(827,496,209,260)
- Borrowing costs (interest expense)	6		131,000,006,789	118,576,498,528
- Other adjustments	7		-	-
3. Operating profit before changes in working capital	**8**		**673,047,678,746**	**184,724,211,203**
- Increase/decrease in receivables	9		(1,209,848,225,126)	417,908,339,326
- Increase/decrease in inventories	10		8,762,975,497	(329,177,429,593)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		878,876,032,502	839,358,165,490
- Increase/decrease in prepaid expenses	12		(17,344,162,768)	2,977,880,461
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		(134,938,301,799)	(129,164,022,595)

- Corporate income tax paid	15		(202,014,673,262)	(63,721,214,072)
- Other cash inflows from operating activities	16		-	
- Other cash outflows for operating activities	17		(25,584,449,062)	(12,013,439,862)
Net cash flows from operating activities	***20***		**(29,043,125,272)**	**910,892,490,358**

ITEMS (continued)	Code	Notes	This Year	Previous year
II. Cash flows from investing activities				
1. Cash payments for purchase and construction of fixed assets and other long-term assets	21		(105,848,178,013)	(150,273,876,356)
1. Cash proceeds from disposal and liquidation of fixed assets and other long-term assets	22		573,302,254	344,353,541,936
3 .Cash payments for lending and purchase of debt instruments of other entities	23		(1,499,586,196,404)	(618,776,478,070)
4. Cash receipts from loan repayments and sale of debt instruments of other entities	24		846,986,218,048	182,940,000,000
5. Cash payments for investments in other entities	25		(689,000,000,000)	
6. Cash receipts from recovery of investments in other entities	26		-	681,355,879,058
7. Cash receipts from interest, dividends, and profit distributions	27		215,757,671,163	81,269,794,819
Net cash flows from investing activities	***30***		**(1,231,117,182,952)**	**520,868,861,387**
III. Cash flows from financing activities				
1. Cash receipts from issuance of shares and capital contributions from owners	31		-	-
2. Cash payments for return of capital to owners and repurchase of the Company’s issued shares	32		-	-
3. Cash receipts from borrowings	33		5,029,294,251,483	5,747,199,891,108
4. Cash repayments of borrowings (principal)	34		(5,305,061,241,553)	(5,988,159,098,912)
5. Cash repayments of finance lease liabilities (principal)	35		-	-
6. Dividends and profits paid to owners	36		(10,158,360,025)	(42,964,246,213)
Net cash flows from financing activities	***40***		**(285,925,350,095)**	**(283,923,454,017)**
Net cash flows for the year (50=20+30+40)	**50**		**(1,546,085,658,319)**	**1,147,837,897,728**
Cash and cash equivalents at the beginning of the year	**60**	**V.1**	**2,814,084,294,100**	**536,544,589,313**
Effect of exchange rate changes on cash and cash equivalents	61		92,011,539	185,772,949
Cash and cash equivalents at the end of the year (70=50=60=61)	**70**		**1,268,090,647,320**	**1,684,568,259,990**

Approved, 30 July 2026

Preparer	Chief Accountant	Legal Representative
Dương Thị Minh Hằng	Nguyễn Thi Thùy Vân	Trần Trung Tuấn

M.S.D.N: 3600283394
TỔNG CÔNG TY TÍN NGHĨA
P. TRẤN BIÊN - TP. ĐỒNG NAI

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

From January 01, 2026 to June 30, 2026

I Characteristics of the enterprise's operations

1. Form of capital ownership

Tin Nghia Corporation (hereinafter referred to as "the Corporation") is a large-scale public joint stock company. The Corporation's shares have been registered for trading at the Hanoi Stock Exchange with the stock code TID.

The current charter capital of the Corporation is VND 2.000 billion, equivalent to 200.000.000 shares. The par value per share is VND 10.000 per share.

The Corporation was granted Enterprise Registration Certificate No. 3600283394, with the 27th amendment on 11/5/2026 (First issuance on November 03, 2004).

2. Business sectors.

The Corporation operates in multiple industries and multiple sectors.

3. . Business lines.

Investment, construction, and trading of industrial park infrastructure; Production, processing, and export trading of coffee and other agricultural products; petroleum trading and logistics services trading.

4. Normal production and business cycle.

The production and business cycle of the Corporation does not exceed 12 months.

5. Characteristics of the enterprise's operations during the period that affect the Financial Statements.

Normal.

6. Structure of the Corporation

- List of subsidiaries:

+ Number of consolidated subsidiaries: 13 companies

At 30/06/2026, the Corporation has the following subsidiaries included in the consolidated financial statements:

No.	Company name	ace of incorporation	Ownership interest	Voting rights	Principal business activities
1	Tin Nghia Petrol Joint - Stock Company	Dong Nai City	58.98%	58.98%	Petroleum trading
2	ICD Bien Hoa - Tin Nghia Logistics Joint Stock Company	Dong Nai City	96.28%	96.28%	Logistics services
3	Tin Nghia Industrial Park Development Joint Stock	Dong Nai City	56.74%	56.74%	Industrial Park Infrastructure
4	Tin Nghia Joint Stock Company (Laos)	Lao People's Democratic	100.00%	100.00%	Trade, cultivation, and coffee
5	Nhon Trach Investment Joint-Stock Company	Dong Nai City	51.76%	51.76%	Investment, real estate
6	Tin Nghia - Phuong Dong Industrial Park Joint Stock	Ho Chi Minh City	94.12%	94.12%	Industrial Park Infrastructure
7	Japanese SMEs Development JSC	Dong Nai City	59.07%	59.07%	Industrial Park Infrastructure
8	Phuoc Tan Trading And Construction Joint - Stock Company (1)	Dong Nai City	62.70%	80.00%	Real estate trading
9	Tin Nghia Professional Security Services Corporation (2)	Dong Nai City	88.13%	100.00%	Security service
10	Dong Nai Import Export Processing Agricultural Products And Foods JSC	Dong Nai City	54.00%	54.00%	Processing, export, import
11	Phu Huu Depot Corporation	Dong Nai City	93.66%	93.66%	Petroleum Warehousing
12	Hiep Phu Corporation	Can Tho City	99.21%	99.21%	Production of livestock, poultry, and aquaculture feed
13	Toan Thinh Phat	Dong Nai City	60.77%	64.57%	Real estate trading

(1) At 30/06/2026, the voting rights include 40% direct voting rights of the Corporation and 40% indirect voting rights through its subsidiary, Tin Nghia Industrial Park Development Joint Stock Company.

(2) At 30/06/2026, the voting rights include 36% direct voting rights of the Corporation and 64% indirect voting rights through two subsidiaries: Tin Nghia Industrial Park Development Joint Stock Company and ICD Bien Hoa - Tin Nghia Logistics Joint Stock Company.

(3) (3) At 30/06/2026, the voting rights are indirect through the subsidiary Tin Nghia - Phuong Dong Industrial Park Joint Stock Company.

- List of joint ventures and associates:

The Corporation has 07 associates reflected in the consolidated financial statements using the equity method as at 30/06/2026, including:

No.	Company name	ace of establishment	Benefit rate	Voting rate	Principal business activities
1	Thong Nhat Joint - Stock Company	Dong Nai City	29.52%	29.52%	Industrial Park Infrastructure
2	Tin Nghia Project Management Joint-Stock	Dong Nai City	29.00%	29.00%	Consulting, Design, and Project
3	Dongnai Inland Clearance Depot (1)	Dong Nai City	34.17%	35.49%	Port services
4	Tin Nghia Transport Joint Stock Company(2)	Dong Nai City	23.92%	40.56%	Petroleum trading
5	S.T.S Lubricant Joint Stock Company (2)	Dong Nai City	16.31%	27.65%	Lubricant trading
6	Dong Nai Valuation Corporation (3)	Dong Nai City	18.90%	35.00%	Valuation services
7	Nhon Trach New Industry City Company Limited (4)	Dong Nai City	10.35%	20.00%	Real estate trading

(1) The voting rights as of June 30, 2026, held by the Corporation are indirect voting rights through its subsidiary ICD Bien Hoa - Tin Nghia Logistics Joint Stock Company.

(2) The voting rights as of June 30, 2026, held by the Corporation are indirect voting rights through its subsidiary - Tin Nghia Petrol Joint Stock Company.

(3) The voting rights as of June 30, 2026, held by the Corporation are indirect voting rights through its subsidiary - Dong Nai Import Export Processing Agricultural Products And Foods Joint Stock Company (Donafoods).

(4) The voting rights as of June 30, 2026, held by the Corporation are indirect voting rights through its subsidiary - Nhon Trach Investment Joint Stock Company.

- List of the following affiliated units

Tên đơn vị	Địa chỉ	Principal business activities
- Tan Phu Rest Stop	182A, QL 20, Xã Phú Lâm, Đồng Nai: 182A, National Highway 20, Phu Lam	Services
- Xuan Loc Rest Stop	National Highway 1A, Xuan Hoa Commune, Dong Nai Province	Services
- Tan Bien Market Management Board	Hanoi Highway, Quarter 5, Long Binh Ward, Dong Nai Province	an Bien market management
- Tin Nghia Corporation – Bao Loc Branch.	No. 345, National Highway 20, B'Lao Ward, Lam Dong Province	Production and trading of coffee

7. Number of employees

The total number of employees as of June 30, 2026 was 1,035 (As of January 1, 2026: 1,022).

8. Statement on information comparability in the Consolidated Financial Statements

Corresponding figures from the previous period are comparable with those of the current period.

II. Accounting period, currency unit used in accounting

1. Accounting period, currency unit used in accounting

1. Annual accounting period

Starts from January 01 and ends on December 31 every year.

2. Currency unit used in accounting.

The currency unit used in accounting is Vietnam Dong (VND).

III. Accounting Standards and System applied

1. Accounting System applied

The Corporation applies the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, by the Ministry of Finance and Circular No. 43/2026/TT-BTC guiding the method for preparation and presentation of consolidated financial statements.

2. Statement on compliance with Vietnamese Accounting Standards and Accounting System

The Corporation has applied Vietnamese Accounting Standards and guidance documents on Standards issued by the State. The Financial Statements are prepared and presented in accordance with all regulations of each Standard, implementation guidance Circulars, and the current Enterprise Accounting System being applied.

IV. Applied accounting policies, accounting estimates, and relevant legal regulations

1. Conversion of Financial Statements prepared in foreign currencies into Vietnam Dong

The application of exchange rates when converting Financial Statements strictly complies with the instructions in Point a, Clause 3, Article 6 of Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance.

2. Types of exchange rates applied in accounting

Transactions in foreign currencies during the accounting period are converted into Vietnam Dong at the actual exchange rate on the transaction date. This actual transaction exchange rate is determined according to the following principles:

- For foreign currency trading: The exchange rate specified in the foreign currency purchase and sale contract between the Corporation and the commercial bank.

- For capital contribution or receipt of capital contribution: The foreign currency buying rate of the bank where the Corporation opens its account to receive capital from investors on the date of capital contribution.

- For recognition of receivables: The buying rate of the commercial bank where the Corporation designates the customer to make payment at the time the transaction arises.

- For recognition of payables: The selling rate of the commercial bank where the Corporation intends to conduct the transaction at the time the transaction arises.

- For asset acquisitions or expenses paid immediately in foreign currency: The buying rate of the commercial bank where the Corporation makes the payment.

The actual transaction exchange rate when re-evaluating monetary items denominated in foreign currencies at the time of preparing the Consolidated Financial Statements is determined according to the following principles:

- For items classified as assets: Apply the foreign currency buying rate of the commercial bank where the Corporation frequently conducts transactions.

- For foreign currency deposits: Apply the buying rate of the exact bank where the Corporation opens its foreign currency account.

- For items classified as liabilities: Apply the foreign currency selling rate of the commercial bank where the Corporation frequently conducts transactions.

3. Cash and cash equivalents.

Cash includes cash on hand, demand deposits at banks, and cash in transit.

Cash equivalents are short-term investments with a recovery period not exceeding 03 months from the date of investment, which are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

4. Financial investments

a) Trading securities;

Trading securities are initially recognized in the accounting books at cost, including: Purchase price plus purchase costs (if any) such as brokerage fees, transaction fees, information provision fees, taxes, levies, and bank charges. After initial recognition, trading securities are measured at cost less provision for diminution in value of trading securities. Upon liquidation or disposal, the cost of trading securities is determined using the weighted average method.

b) Held-to-maturity investments;

Held-to-maturity investments include: Term deposits at banks held to maturity for the purpose of earning periodic interest and other held-to-maturity investments.

c) Investments in subsidiaries; joint ventures, and associates;

Investments in subsidiaries, joint ventures, and associates purchased during the period have their acquisition date and investment cost determined by the acquirer, and accounting procedures are performed in accordance with the provisions of the Accounting Standards "Business Combinations" and "Investments in Associates and Joint Ventures". In the Consolidated Financial Statements, investments in associates are accounted for using the equity method.

d) Investments in other entities;

Investments in other entities include investments in equity instruments of other entities but where the Corporation does not have control, joint control, or significant influence over the investee. These investments are initially recognized at cost, including the purchase price and directly attributable transaction costs. After initial recognition, these investments are measured at cost less provision for diminution in value of the investment.

e) Provision for diminution in value of financial investments

For trading securities: The basis for making a provision is the difference between the cost of the investments recorded in the accounting books and their market value, where the cost is higher than the market value.

For long-term investments (not classified as trading securities) and without significant influence over the investee: If the investment is in listed shares or the fair value of the investment can be reliably determined, the provision is based on the market value of the shares; if the fair value of the investment cannot be determined at the reporting date, the provision is based on the financial statements of the investee at the time of making the provision.

For held-to-maturity investments: The provision is based on recoverability to establish a provision for doubtful debts in accordance with the provisions of the law.

5. Receivables

Receivables are tracked in detail by maturity, subject, type of original currency, and other factors according to the management requirements of the Corporation.

Provision for doubtful debts is made for: receivables that are overdue according to economic contracts, loan covenants, contractual commitments, or debt commitments; and receivables that are not yet due but are unlikely to be recovered. In which, the provision for overdue receivables is based on the original payment schedule under the initial purchase and sale contract, regardless of any debt extension between parties; and for receivables that are not yet due but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, missing, or absconded.

6. Inventories

Inventories are initially recognized at cost, including: purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their present location and condition at the time of initial recognition. After initial recognition, at the time of preparing the Financial Statements, if the net realizable value of inventories is lower than the cost, the inventories are recognized at net realizable value.

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

Inventories are accounted for using the perpetual inventory system.

Method for determining the value of work-in-progress at the end of the period:

- For construction activities: Work-in-progress (WIP) costs are accumulated for each unfinished project or projects where revenue has not yet been recognized, corresponding to the volume of WIP at the end of the period.

- For manufacturing activities: Work-in-progress costs are accumulated based on actual costs incurred for each type of unfinished product.

Provision for devaluation of inventories is made at the end of the year based on the difference where the cost of inventories is higher than their net realizable value.

7. Depreciation of tangible fixed assets, intangible fixed assets, finance lease fixed assets, and investment properties.

Tangible fixed assets and intangible fixed assets are initially recognized at cost. During the period of use, tangible and intangible fixed assets are recorded at historical cost, accumulated depreciation, and carrying amount.

Finance lease fixed assets are recognized at historical cost, determined by the fair value or the present value of the minimum lease payments (in case the fair value is higher than the present value of the minimum lease payments) plus initial direct costs incurred in connection with the finance lease (excluding VAT). During the period of use, finance lease fixed assets are recorded at historical cost, accumulated depreciation, and carrying amount. Depreciation of finance lease fixed assets is charged based on the lease term under the contract and included in production and business costs to ensure full capital recovery.

Depreciation of fixed assets is calculated using the straight-line method with estimated useful lives as follows:

- Buildings and structures 06 – 25 years
- Machinery and equipment 06 – 12 years
- Transportation vehicles 06 – 10 years
- Office equipment 03 – 08 years
- Other fixed assets 03 – 08 years
- Perennial plants 06 – 15 years
- Definite land use rights Based on land use term
- Indefinite land use rights No depreciation
- Management software 03 – 08 years

8. Prepaid expenses.

Expenses incurred related to the production and business performance of multiple accounting periods are recorded as prepaid expenses to be gradually allocated to the business performance of subsequent accounting periods.

The calculation and allocation of long-term prepaid expenses into production and business costs for each accounting period are based on the nature and extent of each type of expense to select appropriate methods and allocation criteria. Prepaid expenses are allocated gradually to production and business costs using the straight-line method.

9. Trade payables.

Payable liabilities are tracked by payment term, subject, type of original currency, and other factors based on the management requirements of the Corporation.

10. Dividends and profit payables.

The payment of dividends and profits is carried out when the Corporation operates at a profit and meets the financial conditions as prescribed by the Law on Enterprises 2020 and other relevant legal regulations.

11. Accrued expenses.

Payables for goods or services received from the seller or provided to the buyer during the reporting period but which have not yet been actually paid are recognized as production and business costs of the reporting period.

The recognition of accrued expenses into production and business costs during the year is carried out according to the principle of matching between revenue and expenses incurred during the year. Accrued expenses will be finalized against the actual expenses incurred. The difference between the accrued amount and the actual expense is reversed.

12. Deferred revenue.

Deferred revenue includes revenue received in advance, such as: amounts prepaid by customers for one or more accounting periods regarding asset leasing.

Deferred revenue is transferred to Revenue from sales of goods and provision of services based on the amount determined to be appropriate for each accounting period.

13. Provisions for payables.

Provisions for payables are only recognized when the following conditions are met:

- The Corporation has a present debt obligation (legal or constructive obligation) as a result of a past event.

- An outflow of economic benefits is likely to occur resulting in a requirement to settle the debt obligation.

- A reliable estimate can be made of the value of that debt obligation.

The value recognized for a provision for payables is the most reasonable estimated value of the amount that will be spent to settle the present debt obligation at the end of the fiscal year.

Only expenses related to the initially established provision for payables are offset by that provision for payables.

Provisions for payables are recognized in the production and business costs of the fiscal year. The difference between the balance of the provision for payables made in the previous reporting period that has not been fully used and the provision for payables made in the current reporting period is reversed as a reduction in production and business costs during the year, except for the positive difference of the provision for payables regarding construction and installation warranties, which is reversed into other income during the fiscal year.

14. Deferred corporate income tax.

Deferred income tax assets are determined based on the total deductible temporary differences and the deductible value carried forward to the following year of unused tax losses and tax credits. Deferred income tax liabilities are determined based on taxable temporary differences.

Deferred CIT assets and Deferred income tax liabilities are determined according to the current CIT rate, based on the tax rates and tax laws in effect at the end of the fiscal year.

Deferred income tax assets and deferred income tax liabilities are offset when preparing the Statement of Financial Position.

15. Borrowings and finance lease liabilities.

Borrowings are tracked by each lender, each loan agreement, and the repayment term of the loans. In cases of borrowings or debts in foreign currencies, they are tracked in detail by the original currency.

16. Borrowing costs.

Borrowing costs are recognized in production and business costs during the year when they are incurred, except for borrowing costs directly attributable to the investment, construction, or production of qualifying assets (assets in progress), which are included in the value of that asset (capitalized) when all conditions prescribed in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. Additionally, for specific loans used for the construction of fixed assets or investment properties, interest expenses are capitalized even when the construction period is less than 12 months.

17. Owners' equity:

Owner's investment capital is recognized based on the amount of capital actually contributed by the owner.

Share premium reflects the difference between the par value, direct costs related to the issuance of shares, and the issue price of the shares (including cases of re-issuing treasury shares); it can be a positive surplus (if the issue price is higher than the par value and direct costs related to the share issuance) or a negative surplus (if the issue price is lower than the par value and direct costs related to the share issuance).

Other capital belonging to Owners' equity reflects business capital formed by supplements from business performance results or from gifts, donations, sponsorships, or asset revaluations (if permitted to record an increase or decrease in the Owner's investment capital).

Undistributed post-tax profit reflects the business performance (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Corporation. The distribution of profit is carried out when the Corporation has undistributed post-tax profit that does not exceed the undistributed post-tax profit on the Consolidated Financial Statements after eliminating the impact of gains from bargain purchases. In case the dividends or profits paid to owners exceed the undistributed post-tax profit, it is recorded as a reduction in contributed capital. Undistributed post-tax profit can be distributed to investors based on their capital contribution ratio after approval by the General Meeting of Shareholders and after appropriation of funds in accordance with the Charter of the Corporation and the regulations of Vietnamese law.

Dividends payable to shareholders are recognized as a liability on the Statement of Financial Position after there is a notice of dividend distribution from the Board of Directors of the Corporation.

18. Revenue, other income:

Revenue from sales of goods is recognized when all of the following conditions are simultaneously met:

- The significant risks and rewards associated with the ownership of the products or goods have been transferred to the buyer.

- The Corporation no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.

- Revenue is determined with reasonable certainty.

- The Corporation has received or will receive economic benefits from the sales transaction.

- The costs related to the sales transaction can be determined.

Revenue from the provision of services is recognized when all of the following conditions are simultaneously met:

- Revenue is determined with reasonable certainty.

- It is probable that economic benefits from the service provision transaction will be received.

- The portion of work completed as of the date of the Statement of Financial Position can be determined.

- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

The completed portion of the service provision is determined using the percentage of completion method.

Revenue from real estate sales is recognized when all of the following conditions are simultaneously met:

- The real estate has been fully completed and handed over to the buyer; the Corporation has transferred the risks and rewards associated with real estate ownership to the buyer.

- The Corporation no longer holds the right to manage the real estate as the owner or the right to control the real estate.

- Revenue is determined with reasonable certainty.

- The Corporation has received or will receive economic benefits from the real estate sales transaction.

- Costs related to the real estate sales transaction can be determined.

For real estate involving subdivided land for sale where the land plots have been handed over to customers, the Corporation recognizes revenue for the sold land plots when all of the following conditions are simultaneously met:

- The risks and rewards associated with the land use rights have been transferred to the buyer.

- Revenue is determined with reasonable certainty.

- Costs related to the land plot sales transaction can be determined.

- The Corporation has received or is certain to receive economic benefits from the land plot sales transaction.

Revenue from construction contracts:

- In cases where the construction contract stipulates that the contractor is paid according to the value of the performed volume, when the results of the construction contract performance are determined reliably and confirmed by the customer, then revenue and costs related to the contract are recognized corresponding to the portion of work completed and confirmed by the customer during the year as reflected on the issued invoices.

Revenue from financial activities:

Revenue arising from interest, dividends, shared profits, and other financial activity revenue is recognized when both of the following two (2) conditions are met:

- It is probable that economic benefits from the transaction will be received.

- Revenue is determined with reasonable certainty.

Dividends and shared profits are recognized when the Corporation establishes the right to receive dividends or the right to receive profits from capital contribution.

19. Revenue deductions.

Revenue deductions from sales of goods and provision of services incurred include: Sales allowances, trade discounts, and sales returns.

Sales allowances, trade discounts, and sales returns incurred in the same year as the consumption of products, goods, and services are adjusted as a reduction in revenue of the year they arise. In cases where products, goods, and services were consumed in previous years but revenue deductions only arise in the following year, the Corporation records the reduction in revenue according to the principle: if incurred before the issuance of the Consolidated Financial Statements, the Corporation records the reduction in revenue on the Financial Statements of the reporting year (the previous year); and if incurred after the issuance of the Financial Statements, the Corporation records the reduction in revenue of the year they arise (the following year).

20. Cost of goods sold.

Cost of goods sold and services provided is the total cost of products, goods, and materials sold and services provided to customers during the year, recognized matching with the revenue arising during the year and ensuring compliance with the principle of prudence. Cases of material and inventory losses exceeding the limits, costs exceeding normal levels, labor costs and fixed general production costs not allocated into the value of products entered into inventory, provision for devaluation of inventories, inventory losses after deducting the responsibility of relevant groups or individuals... are fully and timely recorded into the cost of goods sold during the year, even when the products or goods have not been determined as consumed.

The accrual of costs to temporarily calculate the cost of real estate ensures the following principles:

- Only accrue costs that are already in the approved budget, have actually been incurred, but do not yet have sufficient dossiers and documents for volume acceptance.

- Only accrue costs to temporarily calculate the cost of goods sold for the real estate portion that has been completed and sold during the year and meets the conditions for revenue recognition.

- The total amount of accrued costs and actual costs recognized in the cost of goods sold must ensure consistency with the cost price norm calculated based on the total budgeted cost of the sold real estate goods (determined by area).

21. Financial expenses.

Expenses recorded as financial expenses include:

- Expenses or losses related to financial investment activities.

- Borrowing costs.

- Losses from the liquidation or transfer of short-term securities, and transaction costs for selling securities.

- Provision for diminution in value of trading securities, provision for loss of investments in other entities, foreign exchange losses...

The above items are recognized based on the total amount incurred during the year, without offsetting against financial activity revenue.

22. Selling expenses and general and administrative expenses.

Expenses recognized as selling expenses and general and administrative expenses, Include:

- Raw materials, materials, tools, and supplies expenses.

- Labor costs.

- Fixed asset depreciation expenses.

- Provision/reversal of provision expenses.

- Taxes, fees, and charges.

- External service expenses.

- Other expenses in cash.

23. Sale and disposal of fixed assets and investment properties.

Gains/losses from the sale and disposal of investment properties are recognized as separate revenue and expenses. Therein, the gain/loss is the difference between the revenue from the sale and disposal of investment properties (including investment properties held for lease and investment properties held for price appreciation for sale) and the carrying amount and expenses for the sale and disposal of investment properties during the period.

24. Current corporate income tax expense (including supplementary corporate income tax expense according to global minimum tax regulations) and deferred corporate income tax expense.

Current CIT expense is determined based on taxable income and the CIT rate.

Deferred CIT expense is determined based on deductible temporary differences, taxable temporary differences, and the CIT rate.

Current CIT expense and deferred CIT expense are not offset.

V. Additional information for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents.

	30/06/2026	01/01/2026
Cash	5,061,959,517	4,588,550,048
Demand bank deposits	568,716,032,628	1,145,548,791,791
Cash in transit	1,435,000,000	1,398,000,000
Cash equivalents	692,877,655,175	1,662,548,952,261
	1,268,090,647,320	**2,814,084,294,100**

2 . FINANCIAL INVESTMENTS

a) Trading securities

	30/06/2026			01/01/2026		
	Cost	Fair value	Allowance for impairment	Cost	Fair value	Allowance for impairment
- Nhon Trach Water Supply Joint - Stock Company (NTW)	6.616.661.800	8.796.695.000	-	6.616.661.800	7.305.081.500	-
	6.616.661.800	**8.796.695.000**	**-**	**6.616.661.800**	**7.305.081.500**	**-**

The fair value of shares is determined based on the closing prices as of June 30, 2026 on the Hanoi Stock Exchange and the Ho Chi Minh City Stock Exchange.

b) Held-to-maturity investments

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term investments						
- Term deposits (*)	1.623.527.545.355	1.623.527.545.355	-	661.915.973.196	661.915.973.196	-
- Loans (*)	1.132.927.154.578	1.031.127.154.578	(101.800.000.000)	1.381.037.144.861	1.279.237.144.861	(101.800.000.000)
- Accrued interest	96.101.449.506	49.735.206.113	(46.366.243.393)	157.003.053.026	115.549.404.427	(41.453.648.599)
	2.852.556.149.439	**2.704.389.906.046**	**(148.166.243.393)**	**2.199.956.171.083**	**2.056.702.522.484**	**(143.253.648.599)**

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
(*) Chi tiết theo đối tượng						
- Olympic Coffee Joint Stock Company	101,800,000,000	-	(101,800,000,000)	101,800,000,000	-	(101,800,000,000)
- Nhon Trach 6A Industrial Zone Investment and Construction Company Limited		-	-	50,000,000,000	50,000,000,000	-
- Nhon Trach New Industrial City Company Limited	262,615,967,736	262,615,967,736	-	286,730,733,736	286,730,733,736	-
- Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	50,000,000,000	50,000,000,000	-	250,000,000,000	250,000,000,000	-
- Saigon Construction and Building Materials Joint Stock Company	66,158,630,139	66,158,630,139	-	63,000,000,000	63,000,000,000	-
- Tin Nghia A Chau Joint Stock Company (from	593,308,518,315	593,308,518,315	-	515,479,372,737	515,479,372,737	-
- Dai A Real Estate Joint Stock Company	3,570,000,000	3,570,000,000	-	4,620,000,000	4,620,000,000	-
- Ky Lan Commodities Joint Stock Company	36,000,000,000	36,000,000,000	-	74,000,000,000	74,000,000,000	-
- Ho Chi Minh City College of Economics and	268,992,461	268,992,461	-	268,992,461	268,992,461	-
- Thao Kien Phat	5,213,045,927	5,213,045,927	-	5,213,045,927	5,213,045,927	-
- Other individuals	13,992,000,000	13,992,000,000	-	29,925,000,000	29,925,000,000	-
	1,132,927,154,578	**1,031,127,154,578**	**(101,800,000,000)**	**1,381,037,144,861**	**1,279,237,144,861**	**(101,800,000,000)**

c) **Investments in other entities**

	30/06/2026			01/01/2026		
	Carrying amount under the equity method	Recoverable amount	Provision	Carrying amount under the equity method	Recoverable amount	Provision
Investments in joint ventures and associates						
- Thong Nhat Joint - Stock Company	75,786,933,216	75,786,933,216	-	69,969,564,606	69,969,564,606	-
- Dinh Quang Construction Investment Joint Stock	388,041,838	388,041,838	-	744,151,355	744,151,355	-
- Dongnai Inland Clearance Depot	40,015,047,820	40,015,047,820	-	38,464,615,690	38,464,615,690	-
- Tin Nghia Transport Joint Stock Company	6,122,218,618	6,122,218,618	-	5,611,144,651	5,611,144,651	-
- S.T.S Lubricant Joint Stock Company	6,921,723,866	6,921,723,866	-	7,251,330,338	7,251,330,338	-
- Dong Nai Valuation Corporation	3,365,787,953	3,365,787,953	-	3,397,384,057	3,397,384,057	-
- Nhon Trach New Industry City Company Limited	-	-	-	9,894,166,965	9,894,166,965	-
	132,599,753,311	**132,599,753,311**	**-**	**135,332,357,662**	**135,332,357,662**	

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Other entities						
- Long Khanh Industrial Zone Joint Stock Company	23,232,800,000	23,232,800,000	-	23,232,800,000	23,232,800,000	-
- Long Duc Investment Joint Stock Company	61,526,695,803	61,526,695,803	-	61,526,695,803	61,526,695,803	-
- Tien Phat Garment Joint Stock Company	39,780,000,000	39,780,000,000	-	39,780,000,000	39,780,000,000	-
- Olympic Coffee Joint Stock Company	5,682,934,262	4,203,663,723	(1,479,270,539)	5,682,934,262	5,552,810,798	(130,123,464)
	130,222,430,065	**128,743,159,526**	**(1,479,270,539)**	**130,222,430,065**	**130,092,306,601**	**(130,123,464)**

3. Trade receivables

hort-term trade receivables

	30/06/2026		01/01/2026	
	Book value	Provision	Book value	Provision
Thanh Trung Food Trading Company Limited	279.450.758.294		442.381.555.280	
Hiep Quang Agro Joint Stock Company	44.335.787.996	(44.335.787.996)	44.355.787.996	(44.335.787.996)
Nam Dong Sai Gon Development Investment Joint Stock Company	187.856.760.000		156.720.150.000	
Ha Vuong Phat Investment, Construction,	3.777.187.517		3.777.187.517	
Ky Lan Cargo Joint Stock Company	402.398.969.523		403.785.127.100	
An Binh Thinh Phat Company Limited	346.250.629.152		343.519.476.000	
Dai Loc Phat 68 Trading Service Company Limited	280.280.279.079		275.029.483.580	
Olympic Coffee Joint Stock Company	123.651.654.352	(3.655.754.401)	128.752.034.771	(2.829.440.801)
Other customers	427.707.846.457	(19.315.104.879)	359.982.188.930	(18.556.599.680)
	2.095.709.872.370	**(67.306.647.276)**	**2.158.302.991.174**	**(65.721.828.477)**

4. Other receivables

a) Short-term

Details by content

	30/06/2026		01/01/2026	
	Book value	Provision	Book value	Provision
- Advances to suppliers	41.815.554.281		36.769.463.427	
- Deposits and guarantees	1.690.577.502.390		1.490.596.345.025	
- Land use right payment – Long Khanh Wedding and Banquet Restaurant project	21.354.806.257	(21.354.806.257)	21.354.806.257	(21.354.806.257)
- Dividends and profit receivable	151.851.000		15.252.651.000	
- Interest receivable from deposits, loans	0	-	0	-
- Profit from investment cooperation	62.678.589.824		27.853.939.726	
- Other receivables	132.621.221.926	(68.847.191.151)	125.222.018.461	(66.330.545.707)
	2.982.399.525.678	**(90.201.997.408)**	**1.717.049.223.896**	**(87.685.351.964)**

Details by object			
- Long Khang Import Export Trading and Service Company Limited	27.920.292.255	(27.920.292.255)	27.920.292.255
- Receivables from land lease for the Long Khanh Wedding Hall Project	21.354.806.257	(21.354.806.257)	21.354.806.257
- Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	2.785.878.589.824	-	1.517.853.939.726
- Olympic Coffee Joint Stock Company	38.727.816.871	(23.547.277.360)	36.816.719.445
- New Industrial City Company Limited	77.442.962	-	28.805.551.453
- Saigon Construction Materials Company Limited	-	-	2.741.917.809
- Thong Nhat Joint - Stock Company	-	-	4.840.800.000
- Others	108.440.577.509	(17.379.621.536)	76.715.196.951
	2.982.399.525.678	**(90.201.997.408)**	**1.717.049.223.896**

b) Long-term

	30/06/2026		01/01/
	Book value	Provision	Book value
- Deposits and guarantees	3.228.546.713	-	2.809.415.713
	3.228.546.713	**-**	**2.809.415.713**

5 . SHORTAGE OF ASSETS AWAITING RESOLUTION

	30/06/2026		01/01/2026	
	Quantity	Value	Quantity	Value
- Inventories	-			
	-	-	-	-

6 . INVENTORIES

	30/06/2026		01/01/2026	
	Cost	Allowance	Cost	Allowance
Goods in transit	-	-	-	-
Materials	38.288.072.059	-	36.677.835.941	-
Tools and equipments	1.928.521.618	-	1.982.646.743	-
Work-in-process	70.032.719.088	-	69.795.653.744	-
Finished goods	13.600.580.441	-	15.521.607.322	-
Merchandises	53.972.564.913	-	68.411.766.273	-
Goods sent for sale	1.407.613.697	-	1.213.943.185	-
Real estate	1.835.016.158	-	1.835.016.158	-
Provision for devaluation in inventories	-	(8.470.466.944)		(8.470.466.944)
	181.065.087.974	**(8.470.466.944)**	**195.438.469.366**	**(8.470.466.944)**

7 · Long-term work in progress

a) Long-term work in progress

	30/06/2026		01/01/2026	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
- Investment in Phu Thanh - Long Tan Residential Area Project	1.786.662.646.942	1.786.662.646.942	1.781.454.926.047	1.781.454.926.047
- Dong Dai Mountain Project	530.565.103.110	530.565.103.110	530.162.418.110	530.162.418.110
- Riverside Project	920.761.879.664	920.761.879.664	920.761.879.664	920.761.879.664
	3.237.989.629.716	**3.237.989.629.716**	**3.232.379.223.821**	**3.232.379.223.821**

b) Construction in progress

	30/06/2026		01/01/2026	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
- Ong Keo Industrial Park	1.055.524.574.218	1.055.524.574.218	1.026.292.491.885	1.026.292.491.885
- Dat Do Project, Ba Ria - Vung Tau Province	916.691.212.920	916.691.212.920	863.601.873.873	863.601.873.873
- An Phuoc Industrial Park	1.081.640.270	1.081.640.270	1.081.640.270	1.081.640.270
- Dai Phuoc - Nhon Trach Ecotourism Area	45.641.987.216	45.641.987.216	45.641.987.216	45.641.987.216
- Hiep Hoa Resettllement Area	-	-	77.245.446.827	77.245.446.827
- Hiep Phuoc Shopping Mall	34.212.428.158	34.212.428.158	34.192.508.158	34.192.508.158
- Phu Huu General Port	40.416.998.211	40.416.998.211	40.528.598.211	40.528.598.211
- 18 hectares - Tam Phuoc Residential Area	43.082.803.690	43.082.803.690	43.082.803.690	43.082.803.690
- Construction of a petrol station	18.384.394.052	18.384.394.052	18.114.175.102	18.114.175.102
- Tam Phuoc Industrial Park	22.008.181.818	22.008.181.818	22.008.181.818	22.008.181.818
- Kios Project - Main Road Connecting Industrial Park	2.135.372.976	2.135.372.976	552.218.236	552.218.236
- Cay Gao Quarry (Expansion)	12.914.289.806	12.914.289.806	12.914.289.806	12.914.289.806
- Other constructions	69.447.873.812	69.447.873.812	62.248.550.857	62.248.550.857
	2.261.541.757.147	**2.261.541.757.147**	**2.247.504.765.949**	**2.247.504.765.949**

8 · Increases and decreases in tangible fixed assets

	Nhà cửa, vật kiến trúc	Máy móc, thiết bị	Phương tiện vận tải, truyền dẫn	Thiết bị, dụng cụ quản lý	Tài sản cố định khác	Vườn cây lâu năm	Cộng
Original costs							
Beginning balance	735,234,519,684	173,500,460,339	96,270,317,949	24,980,849,031	14,386,559,508	31,057,271,973	1,075,429,978,484
- Acquisition during the year	209,639,169	744,507,500	2,613,064,187	224,578,584	-	-	3,791,789,440
- Completed construction-in-progress	3,519,413,288	-	-	-	-	-	3,519,413,288
- Capital contribution	-	-	-	-	-	-	-
- Exchange rate differences due to Financial Sta	-	-	-	-	-	-	-
- Capital received	-	-	-	-	-	-	-
- Decrease due to divestment of subsidiaries	-	-	-	-	-	-	-
- Liquidations, disposals	(4,150,521,468)	(173,750,000)	(1,910,272,727)	(202,123,183)	-	-	(6,436,667,378)
- Business consolidation	-	-	-	-	-	-	-
- Recategorization	(11,565,728,743)	-	(853,925,225)	-	(920,686,915)	-	(13,340,340,883)
- Other increases/decreases	-	-	-	-	9,259,259	-	9,259,259
Ending balance	**723,247,321,930**	**174,071,217,839**	**96,119,184,184**	**25,003,304,432**	**13,475,131,852**	**31,057,271,973**	**1,062,973,432,210**
Accumulated depreciation							
Beginning balance	415,252,832,143	146,870,200,754	69,417,599,035	15,337,213,635	4,682,915,513	26,019,462,446	677,580,223,526
- Depreciation during the year	11,709,775,428	3,331,090,457	3,075,574,843	1,218,354,564	337,309,538	733,302,878	20,405,407,708
- Exchange rate differences due to Financial Sta	(59,870)	(130,159)	-	-	-	(6,575,513)	(6,765,542)
- Capital received	-	-	-	-	-	-	-
- Increase due to more subsidiaries	-	-	-	-	-	-	-
- Liquidations, disposals	(4,046,774,729)	(173,750,000)	(1,910,272,727)	(202,123,183)	-	-	(6,332,920,639)
- Capital contribution	-	-	-	-	-	-	-
- Business consolidation	136,408,124	-	-	-	-	-	136,408,124
- Other increases/decreases	-	-	-	-	-	-	-
- Recategorization	(9,592,056,123)	-	(853,925,225)	-	(920,686,915)	-	(11,366,668,263)
Ending balance	**413,460,124,973**	**150,027,411,052**	**69,728,975,926**	**16,353,445,016**	**4,099,538,136**	**26,746,189,811**	**680,415,684,914**
Net book values							
Beginning balance	319,981,687,541	26,630,259,585	26,852,718,914	9,643,635,396	9,703,643,995	5,037,809,527	397,849,754,958
Ending balance	**309,787,196,957**	**24,043,806,787**	**26,390,208,258**	**8,649,859,416**	**9,375,593,716**	**4,311,082,162**	**382,557,747,296**

9. Increases and decreases in intangible fixed assets

	Land lease right	Water surface lease right	Accounting software	Other intangible fixed assets	Total
Original cost					
Beginning balance	82,887,745,869	-	7,183,740,804	294,907,780	90,366,394,453
- Acquisition during the year	-	-	-	-	-
- Increase due to more subsidiaries	-	-	-	-	-
- Recategorization	-	-	-	-	-
- Liquidations, disposals	-	-	-	-	-
- Business consolidation	-				-
- Financial Statements conversion	-	-	-	-	-
- Other increases/decreases	-	-	-	-	-
Ending balance	**82,887,745,869**	-	**7,183,740,804**	**294,907,780**	**90,366,394,453**
Accumulated depreciation					
Opening balance	5,602,949,740	-	6,266,557,563	294,907,780	12,164,415,083
- Depreciation for the year	111,889,289	-	103,764,624	-	215,653,913
- Increase from acquisition of subsidiaries	-	-	-	-	-
- Foreign exchange translation differences	(46,736)	-	-	-	(46,736)
- Disposals	-	-	-	-	-
- Business combination	-				-
- Reclassification	-	-	-	-	-
- Other increases/(decreases)	-	-	-	-	-
Ending balance	**5,714,792,293**	-	**6,370,322,187**	**294,907,780**	**12,380,022,260**
Net book values					
Beginning balance	77,284,796,129	-	917,183,241	-	78,201,979,370
Ending balance	**77,172,953,576**	-	**813,418,617**	-	**77,986,372,193**

10. Increases and decreases in investment properties

	Buildings and structures	Industrial park infrastructure	Others	Total
Original cost				
Beginning balance	1,756,232,845,399	1,492,750,058,640	-	3,248,982,904,039
- Opening balance adjustment	-	-	-	-
- Purchases during the year	-	-	-	-
- Increase due to acquisition of subsidiaries	-	-	-	-
- Construction in progress completed	713,137,842	10,381,217,688	-	11,094,355,530
- Reclassification	10,117,462,666	3,222,878,217	-	13,340,340,883
- Business combinations	-	-	-	-
- Disposals / transfers	(12,918,998,945)	-	-	(12,918,998,945)
- Other increases/ (decreases)	-	-	-	-
Closing balance at year-end	**1,754,144,446,962**	**1,506,354,154,545**	**-**	**3,260,498,601,507**
Accumulated depreciation				
Số dư đầu năm	453,130,784,796	776,755,689,079	-	1,229,886,473,875
-Opening balance adjustment	-	-	-	-
- Depreciation for the year	24,227,474,866	33,782,543,291	-	58,010,018,157
- Business combinations	2,679,639,298	-	-	2,679,639,298
- Increase due to acquisition of subs	-	-	-	-
- Liquidation, disposals	(8,782,401,238)	-	-	(8,782,401,238)
-Capital contribution received	-	-	-	-
- Other increases/decreases	8,143,790,046	3,222,878,217	-	11,366,668,263
Closing balance	**479,399,287,768**	**813,761,110,587**	**-**	**1,293,160,398,355**
Net book value				
As at beginning of the year	1,303,102,060,603	715,994,369,561	-	2,019,096,430,164
As at end of the year	**1,274,745,159,194**	**692,593,043,958**	**-**	**1,967,338,203,152**

11 .BORROWINGS

	01/01/2026		Quarter 2		Cumulative		30/06/2026	
	Value	Amount able to be paid off	Increase	Decrease	Increase	Decrease	Closing value	Closing amount able to be paid off
a) Short-term borrowings	**2,999,444,844,580**	**2,999,444,844,580**	**2,526,628,415,280**	**2,849,846,071,329**	**5,126,315,257,541**	**5,305,441,241,553**	**2,820,318,860,568**	**2,820,318,860,568**
Short-term borrowings	***2,742,234,889,163***	***2,742,234,889,163***	***2,474,722,781,222***	***2,803,278,273,392***	***5,029,434,251,483***	***5,212,780,273,679***	***2,558,888,866,967***	***2,558,888,866,967***
- Vietnam Bank for Agriculture and Rural	738,944,512,737	738,944,512,737	970,069,998,300	1,219,226,444,947	1,747,184,673,813	1,871,447,213,947	614,681,972,603	614,681,972,603
- Viet Nam Joint Stock Commercial Bank For	332,115,932,464	332,115,932,464	199,425,083,589	415,874,332,772	662,072,731,174	842,341,445,059	151,847,218,579	151,847,218,579
- Vietnam International Commercial Joint Stock Bank (VIB)	209,244,655,000	209,244,655,000	317,846,228,725	166,270,179,067	490,995,283,314	375,514,834,067	324,725,104,247	324,725,104,247
- Bank SinoPac - Ho Chi Minh City Branch	12,448,800,000	12,448,800,000	115,491,135,920	86,336,979,229	249,273,435,920	98,785,779,229	162,936,456,691	162,936,456,691
- China Construction Bank	-	-	-	-	159,360,460,000	-	159,360,460,000	159,360,460,000
- Vietnam Prosperity Joint Stock Commercial Bank	289,389,660,000	289,389,660,000	271,390,200,000	288,898,411,627	540,836,411,627	578,288,071,627	251,938,000,000	251,938,000,000
- Joint Stock Commercial Bank For Foreign Trade	140,376,000,000	140,376,000,000	167,860,100,000	164,306,860,000	484,867,760,000	527,383,660,000	97,860,100,000	97,860,100,000
- Joint Stock Commercial Bank for Investment and	333,137,116,000	333,137,116,000	231,637,315,750	181,037,315,750	231,637,315,750	484,845,431,750	79,929,000,000	79,929,000,000
- Military Commercial Joint Stock Bank (MB)	145,522,350,000	145,522,350,000	139,903,484,700	145,522,350,000	139,903,484,700	145,522,350,000	139,903,484,700	139,903,484,700
- E.SUN Commercial Bank	143,194,158,000	143,194,158,000	-	-	260,999,594,000	143,194,158,000	260,999,594,000	260,999,594,000
- Borrowings from other organizations and individuals	252,404,374,962	252,404,374,962	1,425,514,238	-	2,629,381,185	-	255,033,756,147	255,033,756,147
- Ho Chi Minh City Development Joint Stock Commercial Bank	145,457,330,000	145,457,330,000	59,673,720,000	135,805,400,000	59,673,720,000	145,457,330,000	59,673,720,000	59,673,720,000
Current portion of long-ter	***257,209,955,417***	***257,209,955,417***	***51,905,634,058***	***46,567,797,937***	***96,881,006,058***	***92,660,967,874***	***261,429,993,601***	***261,429,993,601***
- Viet Nam Joint Stock Commercial Bank For Industry And Trade	83,770,744,000	83,770,744,000	15,000,000,000	15,000,000,000	41,885,372,000	41,885,372,000	83,770,744,000	83,770,744,000

11 .BORROWINGS

	01/01/2026		Quarter 2		Cumulative		30/06/2026	
	Value	Amount able to be paid off	Increase	Decrease	Increase	Decrease	Closing value	Closing amount able to be paid off
- Joint Stock Commercial Bank for Investment and Development of Vietnam	29,260,000,000	29,260,000,000	7,270,000,000	6,630,000,000	12,860,000,000	13,400,000,000	28,720,000,000	28,720,000,000
- Ho Chi Minh City Development Joint Stock Commercial Bank	46,044,227,853	46,044,227,853	-	-	-	-	46,044,227,853	46,044,227,853
- Prosperity and Growth Commercial Joint Stock Bank (PGBank)	67,324,000,000	67,324,000,000	18,188,000,000	19,956,000,000	30,688,000,000	27,412,000,000	70,600,000,000	70,600,000,000
- Borrowings from other organizations and	11,987,830,000	11,987,830,000	380,000,000	-	380,000,000	-	12,367,830,000	12,367,830,000
- Joint Stock Commercial Bank For Foreign Trade Of Vietnam	18,823,153,564	18,823,153,564	11,067,634,058	4,981,797,937	11,067,634,058	9,963,595,874	19,927,191,748	19,927,191,748
b) Long-term borrowings	**1,056,621,719,521**	**1,056,621,719,521**	**(140,000,000)**	**51,525,634,058**	**(140,000,000)**	**96,501,006,058**	**959,980,713,463**	**959,980,713,463**
Commercial Bank For Industry And Trade	507,082,976,000	507,082,976,000	-	15,000,000,000	-	41,885,372,000	465,197,604,000	465,197,604,000
Prosperity and Growth Commercial Joint Stock Bank (PGBank)	268,868,000,000	268,868,000,000	-	18,188,000,000	-	30,688,000,000	238,180,000,000	238,180,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam	169,967,150,720	169,967,150,720	(140,000,000)	7,270,000,000	(140,000,000)	12,860,000,000	156,967,150,720	156,967,150,720
. Joint Stock Commercial Bank For Foreign Trade Of Vietnam	110,703,592,801	110,703,592,801	-	11,067,634,058	-	11,067,634,058	99,635,958,743	99,635,958,743
					-	-		
Total	**4,056,066,564,101**	**4,056,066,564,101**	**2,526,488,415,280**	**2,901,371,705,387**	**5,126,175,257,541**	**5,401,942,247,611**	**3,780,299,574,031**	**3,780,299,574,031**

12. Accounts payable

Short-term trade payables

	30/06/2026		01/01/2026	
	Value	Amount able to be paid	Value	Amount able to be paid
- Payables to other objects	163,741,390,195	163,741,390,195	185,550,543,667	185,550,543,667
	163,741,390,195	**163,741,390,195**	**185,550,543,667**	**185,550,543,667**

13. Dividends and profits payable

	30/06/2026	01/01/2026
- Dividends payable to shareholders	31,285,440,403	41,443,800,428
	31,285,440,403	**41,443,800,428**

14 . TAXES AND OTHER PAYABLES TO THE STATE

Current taxes and statutory payables

	Receivables at the beginning of the year	Payables at the beginning of the year	Payables arising during the year	Payments made during the year	Receivables at the end of the year	Payables at the end of the year
- Value-added tax	15.239.236	42.136.006.896	93.242.005.071	131.272.261.086	15.239.236	5.045.181.582
- Special consumption tax	-	-	-	-	-	-
- Import and export duties	-	-	21.168.574	21.168.574	-	-
- Corporate income tax	6.005.469.195	167.095.863.911	57.402.239.673	202.014.673.262	16.330.483.221	31.201.014.982
- Personal income tax	21.802.172	877.828.418	5.111.246.747	5.521.398.792	147.779.063	686.616.200
- Natural resources tax	30.643.350	268.240	1.597.680	1.595.440	30.643.350	270.480
- Property tax and land rental	201.262.561	-	38.844.770.546	38.120.283.397	-	523.224.588
- Environmental protection tax	-	3.081.010	-	3.081.010	-	-
- Other taxes	2.445.627.518	190.756.481	426.366.778	466.824.386	2.445.627.518	150.298.873
- Fees, charges and other payables	-	-	-	-	-	-
- Other increases/decreases	-	-	-	-	-	-
	8.720.044.032	**210.303.804.956**	**195.049.395.069**	**377.421.285.947**	**18.969.772.388**	**37.606.606.705**

15. Accrued expenses

a) Short-term

	30/06/2026	01/01/2026
	VND	VND
- Loan and bond interest payable	61,800,983,572	55,180,416,560
- Accrued estimated expenses of industrial park infrastructure	120,062,853,421	109,105,248,878
- Accrued construction project expenses	22,210,440,315	22,210,440,315
- Other accrued expenses	43,217,231,199	41,134,207,178
	247,291,508,507	**227,630,312,931**

b) Long-term

	30/06/2026	01/01/2026
	VND	VND
- Accrued estimated cost of real estate already sold	590,744,908,414	590,744,908,414
	590,744,908,414	**590,744,908,414**

16. Other payables

a) Short-term

- Short-term deposits and guarantees received	156,138,257,435	135,870,951,522
- Interest payable on borrowings	108,691,670,481	119,250,532,503
- Payables for Industrial Park land lease deposits	51,114,536,209	46,840,460,159
- Dividends payable to shareholders	-	-
- Payable to Dong Nai Provincial Party Committee under Judgment No. 09/2026/HS-ST dated 20/01/2026 of Dong Nai Provincial People's Court	-	125,241,387,809
- VAT payable under Government inspection conclusion	-	53,500,000,000
- Other payables and liabilities	24,968,981,938	37,289,368,287
	340,913,446,063	**517,992,700,280**

b) Long-term

- Long-term land lease payable	12,445,518,174	12,445,518,174
- Interest payable on borrowings	1,397,752,356	-
- Long-term deposits and guarantees received	100,766,153,042	96,230,199,292
- Payable to Long Thanh District Compensation Council for Tam Phuoc Industrial Park project compensation	26,674,087,676	26,674,087,676
- Dividends payable to shareholders	16,885,000,000	16,885,000,000
- Payable to Kim Oanh Real Estate Trading Construction Service Joint Sto	13,378,186,225	13,378,186,225
- Other payables and liabilities	1,375,599,999	2,103,523,424
	172,922,297,472	**167,716,514,791**

17. Unearned Revenue

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
- Advance revenue from industrial park infrastructure rental	276,791,002,469	181,633,412,348
- Other unearned revenue	2,650,112,339	3,042,792,750
	279,441,114,808	**184,676,205,098**
b) Long-term		
- Advance revenue from industrial park infrastructure rental	6,966,983,498,770	6,541,612,385,991
- Unrealized revenue from capital contribution in assets to associates	6,442,133,430	6,442,133,430
- Other unearned revenue	5,796,153,888	6,053,589,788
	6,979,221,786,088	**6,554,108,109,209**

18. Provisions

Long-term provisions

	Opening balance	Increase in provision during	Decrease in provision during the	Closing balance
- Provision for severance allowance	4,343,949,980	-	3,900,000	4,340,049,980
	4,343,949,980	**-**	**3,900,000**	**4,340,049,980**

19. Owner's equity

20 . OWNERS' EQUITY

a) Statement of Changes in Owners' Equity

	Owners' contributed capital	Share premium	Other capital of owners	Revaluation surplus of assets	Foreign exchange differences	Development investment fund	Other funds under owners' equity	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND	VND	VND	VND
Balance at the beginning of the previous year	**2.000.000.000.000**	**5.634.952.321**	**83.029.718.628**	**(216.747.758.176)**	**(11.217.792.404)**	**174.005.490.476**	**1.058.573.962**	**288.645.871.647**	**1.892.382.822.581**	**4.216.791.879.035**
Increase in capital during the year									9.943.881.740	9.943.881.740
Profit for the year								682.378.984.246	150.913.517.278	833.292.501.524
Appropriation to development investment and other funds						24.401.322.713	51.736.349	(24.453.059.062)		-
Dividend distribution								(220.000.000.000)	(92.724.105.600)	(312.724.105.600)
Exchange differences arising from translation of financial statements					505.335.793					505.335.793
Treasury share repurchase									(1.100.000.000)	(1.100.000.000)
Appropriation to bonus and welfare funds								(16.390.370.084)	(5.272.691.378)	(21.663.061.462)
Other increases/decreases / Reclassification				182.680.826.720		-	(848.046)	115.110.193.032	(266.705.161.541)	31.085.010.165
Balance at the beginning of the current year	**2.000.000.000.000**	**5.634.952.321**	**83.029.718.628**	**(34.066.931.456)**	**(10.712.456.611)**	**198.406.813.189**	**1.109.462.265**	**825.291.619.779**	**1.687.438.263.079**	**4.756.131.441.194**
Increase in capital during the year									-	-
Profit for the year								72.342.050.262	63.058.100.002	135.400.150.264
Appropriation to development investment and other funds			-			64.387.858.977	44.249.457	(64.432.108.434)	-	-
Appropriation to the Executive Board's fund										-
Dividend distribution								-	(17.164.724.500)	(17.164.724.500)
Exchange differences arising from translation of financial statements					142.985.486			-	-	142.985.486
Treasury share repurchase								-	-	-
Appropriation to bonus and welfare funds								(33.397.882.484)	(10.692.158.749)	(44.090.041.233)
Other increases/decreases / Reclassification				-		(9.389)	-	810.386.502	9.389	810.386.502
Balance at the end of the current year	**2.000.000.000.000**	**5.634.952.321**	**83.029.718.628**	**(34.066.931.456)**	**(10.569.471.125)**	**262.794.662.777**	**1.153.711.722**	**800.614.065.625**	**1.722.639.489.221**	**4.831.230.197.713**

b) Details of owners' invested capital

	Ratio	End of period	Ratio	Beginning of period
	%	VND	%	VND
Dong Nai Provincial Party	48.06	961,250,000,000	48.06	961,250,000,000
Saigon Investment Construction and Building Construction	2.66	53,139,390,000	24.96	499,139,390,000
Other shareholders	49.28	985,610,610,000	26.98	539,610,610,000
	100	**2,000,000,000,000**	**100**	**2,000,000,000,000**

c) Shares

	30/06/2026	01/01/2026
Number of shares registered to be issued	200,000,000	155,800,000
Number of shares sold to the public		
- *Common shares*	*200,000,000*	*200,000,000*
Number of outstanding shares		
- *Common shares*	*200,000,000*	*200,000,000*

Par value of outstanding shares: 10.000 VND/share.

VII. Additional information for items presented in the Income Statement

Unit: VND

1. Gross revenue from sales and services

a) REVENUE

	The second quarter of 2026	The second quarter of 2025
Revenue from sales of merchandises, finished goods	3,367,577,282,683	3,053,401,958,410
Revenue from sales of real estate	11,891,909,313	16,181,491,391
Revenue from sales of services provision	71,992,068,439	75,070,827,196
Revenue from sales of industrial park infrastructure	222,404,553,179	176,702,443,050
	3,673,865,813,614	**3,321,356,720,047**

b) Revenue from sales of goods and provision of services

Thong Nhat Joint - Stock Company	844,927,408	845,084,601
Tin Nghia Transport Joint Stock Company	1,836,882,790	1,237,914,161
Dong Nai Valuation Corporation	59,020,380	43,022,854
Nhon Trach New Industry City Company Limited	1,920,586,587	198,780,058
Dong Nai Container Port Joint Stock Company	270,352,900	262,789,644
Olympic Coffee Joint Stock Company	703,640,375	127,757,030,751
Nhon Trach 6A Investment Construction Industrial Zone Company Limited	149,025,189	80,062,633
Tuan Loc Commudities Company Limited	1,148,637,932	598,009,732,549
Petro Vietnam Phuoc An Port Investment & Operation Joint	3,121,357,623	2,854,180,375

2. Deductions from revenue

	The second quarter of 2026	The second quarter of 2025
- Trade discounts	660,000	785,205
- Sales discounts	323,041,920	1,412,429,291
- Sales returns	225,000,000	168,930,473
	548,701,920	**1,582,144,969**

3. Cost of goods sold

	The second quarter of 2026	The second quarter of 2025
Cost of finished goods, marchandises sold	3,342,135,630,631	3,005,100,246,860
Cost of real estate	8,625,135,429	5,089,657,446
Cost of services provided	54,395,513,880	54,350,926,467
Cost of industrial park infrastructure	71,485,203,118	62,454,747,727
Allowance/(Reversal of allowance) for inventories	-	(85,000)
	3,476,641,483,058	**3,126,995,493,500**

4. Gains/losses from disposal of investment properties

	The second quarter of 2026	The second quarter of 2025
Revenue from sale and disposal of investment property	-	238,522,547,000
Carrying amount of investment property	-	55,658,726,639
Disposal and transfer expenses of investment property	-	-
Gain/loss from sale and disposal of investment property	-	182,863,820,361

5. Financial income

	The second quarter of 2026	The second quarter of 2025
Interest income from deposits and loans	78,558,023,814	47,506,506,932
Interest from installment sales	48,901,136,123	41,871,042,987
Dividends and profit received	-	8,160,000,000
Exchange gain from revaluation of year-end balances	32,277,670	972,836,956
Exchange gain arising during the period	2,863,033,338	4,134,280,152
Income from investment cooperation	-	62,161,841,096
Other financial income	30,911,079,452	
	161,265,550,397	**164,806,508,123**

6. Financial expenses

	The second quarter of 2026	The second quarter of 2025
Interest expense	80,013,362,900	60,619,124,145
Provision/reversal of impairment for trading securities and investment	826,432,318	1,809,613,778
Foreign exchange loss arising during the period	98,273,004	2,009,328,849
Foreign exchange loss from revaluation of year-end balances	192,985,112	67,609,283
Other financial expenses	414,935,959,033	1,311,458,932
	496,067,012,367	**65,817,134,987**

7. Other income

	The second quarter of 2026	The second quarter of 2025
Income from disposal of assets	42,139,236	256,425,877
Income from penalties for contract breaches	-	-
Income from transfer of project investment costs	295,000,000,000	-
Other income	9,563,825,067	1,482,228,934
	304,605,964,303	**1,738,654,811**

8. Other expenses

	The second quarter of 2026	The second quarter of 2025
Asset disposal	1,037,115,957	2,175,185,828
Reacquisition of land plot in Hiep Hoa Residential Area project Minutes dated 17/01/2024 under Agreement	-	
Penalties and late tax payment, tax arrears	270,526,989	82,976,800
Depreciation expense of fixed assets during production suspension period	828,099,504	773,676,154
Transfer of project investment costs.	77,245,446,827	
Other expenses	2,302,566,788	2,845,098,311
	-	
	81,683,756,065	**5,876,937,093**

9. Selling expenses and general and administrative expenses

a) **General and administrative expenses incurred during the period**

	The second quarter of 2026	The second quarter of 2025
Raw materials, materials, tools and supplies expenses	980,931,727	1,312,462,808
Labor expenses	25,302,629,741	25,611,390,133
Depreciation expenses of fixed assets	2,582,764,398	2,780,024,333
Provision expense / reversal of provisions	9,088,559,037	17,909,665,779
Taxes, fees, and charges	2,581,395,067	5,982,508,870
Outside service expenses	4,979,079,066	7,110,080,870
Other cash expenses	5,506,944,451	5,347,844,741
	51,022,303,487	**66,053,977,534**

b) **Các khoản chi phí bán hàng phát sinh trong kỳ**

Raw materials, materials, tools and supplies expenses	1,289,410,661	1,957,778,006
Labor expenses	15,264,552,763	17,168,043,017
Depreciation expenses of fixed assets	1,989,732,808	1,853,993,316
Taxes, fees, and charges	-	-
Outside service expenses	7,128,678,285	19,375,421,495
Other cash expenses	1,525,163,331	2,101,376,964
	27,197,537,848	**42,456,612,798**

10. Current corporate income tax expense

	The second quarter of 2026	The second quarter of 2025
Corporate income tax expenses of the Parent Company	(12,638,793,284)	5,784,975,094
Corporate income tax expenses of the subsidiaries	34,663,595,924	108,380,430,049
Current Corporate income tax expenses	**22,024,802,640**	**114,165,405,143**

VIII. Other information

1. Subsequent events

There have been no material events occurring after the end of the Q2 2026 accounting period that require adjustments or disclosures in these consolidated financial statements.

2. Transactions and balances with related parties

During the period, the Corporation had the following transactions and balances at the end of the financial year with related parties as follows:

- Transactions during the period:

	Relationship	The second quarter of 2026	The second quarter of 2025
Revenue from sales of goods and provision of services			
- Thong Nhat Joint - Stock Company	Associate company	844,927,408	845,084,601
- Tin Nghia Transport Joint Stock Company	Associate company	1,836,882,790	1,237,914,161
- Dong Nai Valuation Corporation	Associate company	59,020,380	43,022,854
- Nhon Trach New Industry City Company Limited	Associate company	1,920,586,587	198,780,058
- Dinh Quang Construction Investment Joint Stock	Associate company		
- Dong Nai Container Port Joint Stock Company	Associate company	270,352,900	262,789,644
- Olympic Coffee Joint Stock Company	Associate company	703,640,375	127,757,030,751
- Nhon Trach 6A Investment Construction Industrial	Other related parties	149,025,189	80,062,633
- Tuan Loc Commudities Company Limited	Other related parties	1,148,637,932	598,009,732,549
- Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties	3,121,357,623	2,854,180,375
- STS Lubricants Joint Stock Company	Associate company		
Purchase of materials, goods, services			
- Dinh Quang Construction Investment Joint Stock	Associate company	18,148,149	1,209,081,049
- Dong Nai Valuation Corporation	Associate company	-	40,000,000
- Tin Nghia Transport Joint Stock Company	Associate company	6,804,153,051	4,943,707,049
- Thong Nhat Joint - Stock Company	Associate company	85,591,056	44,673,242
- Nhon Trach New Industry City Company Limited	Associate company	34,713,008	
- Tuan Loc Commudities Company Limited	Other related parties	-	76,812,240,000
- Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties	1,012,283,952	622,420,296
Distributed profits, shares			
- Thong Nhat Joint Stock Company	Associate company	1,210,200,000	1,210,200,000
- Dong Nai Container Port Joint Stock Company	Associate company	-	3,548,740,000
Interest from lending capital			
- Nhon Trach New Industry City Company Limited	Associate company	6,323,801,952	3,834,373,816
- Nhon Trach 6A Investment Construction Industrial	Other related parties	109,589,041	1,246,575,342
- Olympic Coffee Joint Stock Company	Associate company	3,060,279,440	4,549,174,344
- Tuan Loc Commodities Company Limited	Other related parties	-	2,063,038,899
- Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties	31,908,339,726	-
Interest on business cooperation			
- Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties		
Interest on capital loans			
- Dong Nai Container Port Joint Stock Company	Associate company	63,465,644	12,864,658
Short-term loans			
- Nhon Trach New Industrial City Company Limited	Associate company		

- Balances as of June 30, 2026:

	Relationship	The second quarter of 2026 VND	The second quarter of 2025 VND
Short-term trade receivables			
- Thong Nhat Joint - Stock Company	Associate company	293,715,182	15,148,450
- Nhon Trach New Industry City Company Limited	Associate company	669,284,975	743,024,713
- Dong Nai Container Port Joint Stock Company	Associate company	95,108,930	6,614,550
- Olympic Coffee Joint Stock Company	Associate company	128,776,244,698	128,763,160,748
- Nhon Trach 6A Industrial Park Construction	Other related parties	36,969,844	42,160,440
- Tuan Loc Commodities Company Limited	Other related parties	729,123,260	773,557,260
- PetroVietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties	12,061,834,354	6,144,202,066
Short-term advances from customers			
- Olympic Coffee Joint Stock Company	Associate company		-
- Tuan Loc Commodities Company Limited	Other related parties		22,588,000
Short-term loans receivable			
- Olympic Coffee Joint Stock Company	Associate company	101,800,000,000	101,800,000,000
- Nhon Trach New Industrial City Company Limited	Associate company	267,362,180,619	286,730,733,736
- Nhon Trach 6A Industrial Park Construction Investment One-Member Limited Liability	Other related parties		50,000,000,000
- PetroVietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties	50,000,000,000	250,000,000,000
Short-term advances to suppliers			
- Dinh Quang Construction Investment Joint Stock	Associate company	30,000,000	90,000,000
- Dong Nai Valuation Corporation	Associate company	24,300,000	44,300,000
- Tin Nghia Transport Joint Stock Company	Associate company		-
Short-term other receivables			
- Olympic Coffee Joint Stock Company	Associate company	38,727,816,871	94,396,093,355
- Thong Nhat Joint Stock Company	Associate company		4,840,800,000
- Nhon Trach 6A Investment Construction Industrial Zone Company Limited	Other related parties		-
- PetroVietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties	2,786,875,850,098	908,730,652,055
- Nhon Trach New Industry City Company Limited	Associate company	77,442,926	24,028,467,118
Other long-term receivables:			
- Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties	260,000,000	610,260,000,000
Short-term trade payables:			
- Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties	228,250,097	218,877,403
- Thong Nhat Joint Stock Company	Associate company	32,338,472	-
- Dong Nai Valuation Corporation	Associate company	1,520,216,301	
- Nhon Trach New Industry City Company Limited	Subsidiary	9,775,203	
- S.T.S Lubricant Joint Stock Company	Associate company	360,000,000	360,000,000
- Tin Nghia Transport Joint Stock Company	Associate company		1,288,066,170

Other long-term payables:				
-	Dong Nai Container Port Joint Stock Company	Associate company		1,290,000,000
-	Petro Vietnam Phuoc An Port Investment & Operation Joint Stock Company	Other related parties		11,025,517,808
-	Dong Nai City Party Committee	Shareholder		125,241,387,809
Other long-term payables:				
-	Dong Nai Container Port Joint Stock Company	Associate company	3,471,233,316	3,344,999,454
-	Nhon Trach 6A Investment Construction Industrial Zone Company Limited	Other related parties	40,000,000	40,000,000
Dividends payable:				
-	Dong Nai Container Port Joint Stock Company	Associate company	1,290,000,000	1,290,000,000

Approved on July 30, 2026

PREPARER	**CHIEF ACCOUNTANT**	**LEGAL REPRESENTATIVE**
		M.S.D.N: 3600283394 - C.T.C.P. TỔNG CÔNG TY TÍN NGHĨA P. TRẤN BIÊN - TP. ĐỒNG NAI
DƯƠNG THỊ MINH HỒNG	**NGUYỄN THỊ THÙY VÂN**	**Trần Trung Tuấn**