IDJ VIET NAM INVESTMENT JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

Quarter II/2026

CONTENTS

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of IDJ Viet Nam Investment Joint Stock Company ("the Company") presents its report and the Company's Separate Financial Statements for the Quarter II/2026.

THE COMPANY

IDJ Vietnam Investment Joint Stock Company is a joint stock company operating in accordance with the 1st Business Registration Certificate No. 0102186593 on 15/03/2007 granted by Hanoi Authority for Planning and Investment and 25th change on 13/8/2025.

The Company's head office is located at: 3rd Floor, Grand Plaza Shopping Center, 117 Tran Duy Hung, Yen Hoa Ward, Hanoi City.

BOARD OF MANAGEMENT, BOARD OF DIRECTORS AND BOARD OF SUPERVISION

The members of the Board of Management during the fiscal year and to the reporting date are:

Mr. Nguyen Duc Quan	Chairman	
Mr. Nguyen Manh Cuong	Member	
Mr. Ngo Thanh Trung	Member	(Resigned on 09/06/2026)
Ms. Nguyen Thi Ngoc Ha	Member	

The members of the Board of Directors during the fiscal year and to the reporting date are:

Mr. Nguyen Manh Cuong	General Director

The members of the Board of Supervision are:

Ms. Dau Thi Thao	Manager
Ms. Ngo Thi Thanh Sac	Member
Ms. Vu Thi Dinh	Member

STATEMENT OF THE BOARD OF DIRECTORS' RESPONSIBILITY IN RESPECT OF THE SEPARATE FINANCIAL STATEMENTS

The Board of Directors is responsible for the Separate Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the year. In preparing those Separate Financial Statements, the Board of Directors is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Separate Financial Statements;
- Prepare the Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Financial Statements;
- Prepare the Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Directors confirms that the Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows in the year 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Financial Statements.

On behalf of the Board of Directors

M.S.D.N: 0102186650 C.T.C.P
CÔNG TY
CỔ PHẦN ĐẦU TƯ
IDJ VIỆT NAM
Q. CẦU GIẤY - T.P HÀ NỘI

Nguyen Manh Cuong
General Director
Ha Noi, 30 July 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
100	**A. CURRENT ASSETS**		**1,395,880,802,813**	**1,433,067,473,145**
110	**I. Cash and cash equivalents**	**3**	**8,944,115,273**	**13,245,233,513**
111	1. Cash		8,944,115,273	13,245,233,513
120	**II. Short-term investments**	**4**	**150,958,642,616**	**172,958,642,616**
121	1. Trading securities		11,212,500,000	11,212,500,000
122	2. Provision for diminution in value of trading securities		(4,207,957,289)	(4,207,957,289)
123	3. Held-to-maturity investments		143,954,099,905	165,954,099,905
130	**III. Short-term receivables**		**550,431,302,967**	**540,114,695,837**
131	1. Short-term trade receivables	5	284,364,845,824	281,866,628,382
132	2. Short-term prepayments to suppliers	6	283,657,273,312	280,668,414,018
135	3. Other short-term receivables	7	83,015,249,820	78,185,719,426
136	4. Provision for short-term doubtful debts		(100,606,065,989)	(100,606,065,989)
140	**IV. Inventories**	**9**	**673,195,611,297**	**695,779,297,385**
141	1. Inventories		673,195,611,297	695,779,297,385
160	**V. Other short-term assets**		**12,351,130,660**	**10,969,603,794**
161	1. Short-term deferred expenses	10	4,085,799,372	4,027,179,132
162	2. Taxes and other receivables from State budget		8,265,331,288	6,942,424,662

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(Continued)

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 VND
200	**B. NON-CURRENT ASSETS**		**1,919,440,420,832**	**1,943,912,721,542**
210	**I. Long-term receivables**		**992,902,701,585**	**870,345,055,639**
211	1. Long-term trade receivables	5	2,140,392,293	14,982,746,347
215	2. Other long-term receivables	7	991,062,309,292	855,662,309,292
216	3. Provision for long-term doubtful debts		(300,000,000)	(300,000,000)
220	**II. Fixed assets**		**1,501,461,418**	**1,856,686,638**
221	1. Tangible fixed assets	11	1,475,293,851	1,821,685,739
222	*- Historical cost*		*6,691,228,454*	*6,603,027,713*
223	*- Accumulated depreciation*		*(5,215,934,603)*	*(4,781,341,974)*
227	2. Intangible fixed assets		26,167,567	35,000,899
228	*- Historical cost*		*110,420,000*	*110,420,000*
229	*- Accumulated depreciation*		*(84,252,433)*	*(75,419,101)*
240	**III. Investment properties**	**12**	**196,229,772,286**	**199,029,233,458**
241	- Historical cost		250,376,716,049	250,376,716,049
242	- Accumulated depreciation		(54,146,943,763)	(51,347,482,591)
250	**IV. Long-term assets in progress**		**30,265,419,792**	**30,037,480,988**
252	1. Construction in progress		30,265,419,792	30,037,480,988
260	**V. Long-term investments**	**4**	**605,885,937,989**	**729,312,293,716**
261	1. Investments in subsidiaries		216,427,856,000	216,427,856,000
262	2. Investments in joint ventures and associate		222,841,400,000	358,241,400,000
263	3. Equity investments in other entities		258,058,671,500	246,058,671,500
264	4. Provision for devaluation of long-term investments		(91,441,989,511)	(91,415,633,784)
270	**V. Other long-term assets**		**92,655,127,762**	**113,331,971,103**
271	1. Long-term deferred expenses	10	92,655,127,762	113,331,971,103
280	**TOTAL ASSETS**		**3,315,321,223,645**	**3,376,980,194,687**

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(Continued)

300	**C. LIABILITIES**		**1,437,836,988,166**	**1,462,855,472,638**
310	**I. Current liabilities**		**1,005,619,370,729**	**1,053,594,470,560**
311	1. Short-term trade payables	13	372,092,427,761	368,135,110,426
312	2. Short-term prepayments from customers	14	257,705,110,587	313,378,994,202
313	3. Dividend and profit payables		52,427,691,650	52,427,691,650
314	4. Taxes and other payables to State budget	15	37,066,185,945	36,940,772,167
315	5. Payables to employees		1,001,960,548	1,734,956,892
316	6. Short-term accrued expenses	16	2,548,404,633	3,061,351,313
320	7. Other short-term payables	17	167,887,345,727	163,585,120,634
321	8. Short-term borrowings and finance lease liabilities	18	114,206,700,002	113,646,929,400
323	9. Bonus and welfare fund		683,543,876	683,543,876
330	**II. Non-current liabilities**		**432,217,617,437**	**409,261,002,078**
338	1. Other long-term payables	17	8,057,417,437	6,348,402,078
339	2. Long-term borrowings and finance lease liabilities	18	424,160,200,000	402,912,600,000
400	**D. OWNER'S EQUITY**	**19**	**1,877,484,235,479**	**1,914,124,722,049**
411	1. Contributed capital		1,734,901,930,000	1,734,901,930,000
411a	*- Ordinary shares with voting rights*		*1,734,901,930,000*	*1,734,901,930,000*
412	2. Share Premium		1,523,000,000	1,523,000,000
420	3. Retained earnings		141,059,305,479	177,699,792,049
420a	*- Retained earnings accumulated till the end of the previous year*		*177,699,792,049*	*335,375,357,373*
420b	*- Retained earnings of the current year*		*(36,640,486,570)*	*(157,675,565,324)*
440	**TOTAL CAPITAL**		**3,315,321,223,645**	**3,376,980,194,687**

CÔNG TY CỔ PHẦN ĐẦU TƯ IDJ VIỆT NAM M.S.D.N: 0102186593-C.T.C.P Q. CẦU GIẤY - T.P HÀ NỘI

Nguyen Quang Hoc	**Nguyen Huu Dat**	**Nguyen Manh Cuong**
Preparer	Chief Accountant	General Director
		Ha Noi, 30 July 2026

SEPARATE STATEMENT OF INCOME

Quarter II/2026

Code	ITEMS	Note	Quarter II/2026	Quarter II/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
01	**1. Revenue from sales of goods and rendering of services**	**20**	**75,592,134,829**	**565,201,500,570**	**87,872,018,940**	**670,219,783,656**
10	**2. Net revenue from sales of goods and rendering of services**		**75,592,134,829**	**565,201,500,570**	**87,872,018,940**	**670,219,783,656**
11	**3. Cost of goods sold**	**21**	**89,528,263,707**	**428,791,132,701**	**100,170,803,461**	**487,372,714,128**
20	**4. Gross profit from sales of goods and rendering of services**		**(13,936,128,878)**	**136,410,367,869**	**(12,298,784,521)**	**182,847,069,528**
21	5. Financial income	22	121,735,527	1,597,983,270	175,706,526	2,827,484,416
22	6. Financial expense	23	8,036,752,920	27,982,821,615	12,158,471,395	38,810,155,918
23	*In which: Interest expense*		*5,059,744,162*	*5,360,511,567*	9,119,480,115	*10,422,892,624*
25	7. Selling expense	24	12,731,869,544	102,480,613,277	13,718,853,987	122,581,837,957
26	8. General and administrative expense	25	5,100,895,069	4,238,937,646	9,398,200,389	9,067,695,354
30	**9. Net profit from operating activities**		**(39,683,910,884)**	**3,305,978,601**	**(47,398,603,766)**	**15,214,864,715**
31	10. Other income	26	7,393,166,687	4,928,026,372	10,930,629,148	8,872,737,556
32	11. Other expense	27	140,779,711	717,098,302	172,511,952	778,197,790
40	**12. Other profit**		**7,252,386,976**	**4,210,928,070**	**10,758,117,196**	**8,094,539,766**
50	**13. Total net profit before tax**		**(32,431,523,908)**	**7,516,906,671**	**(36,640,486,570)**	**23,309,404,481**
51	14. Current corporate income tax expense		-	1,637,171,948	-	4,790,188,296
60	**15. Profit after corporate income tax**		**(32,431,523,908)**	**5,879,734,723**	**(36,640,486,570)**	**18,519,216,185**

M.S.D.N: 0102186593
CÔNG TY
CỔ PHẦN ĐẦU TƯ
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Q. CẦU GIẤY - T.P HÀ NỘI

Nguyen Quang Hoc	**Nguyen Huu Dat**	**Nguyen Manh Cuong**
Preparer	Chief Accountant	General Director
		Ha Noi, 30 July 2026

SEPARATE STATEMENT OF CASH FLOWS

From 01/01/2026 to 30/06/2026

(Indirect method)

Code	ITEMS	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***(36,640,486,570)***	***23,309,404,481***
	2. Adjustment for:		***12,213,016,449***	***11,588,956,193***
02	- Depreciation and amortization of fixed assets and investment properties		3,242,887,133	3,010,533,285
03	- Provisions		26,355,727	983,014,700
05	- Gains / losses from investment		(175,706,526)	(2,827,484,416)
06	- Interest expense		9,119,480,115	10,422,892,624
08	***3. Operating profit before changes in working capital***		***(24,427,470,121)***	***34,898,360,674***
09	- Increase or decrease in receivables		(134,656,108,144)	(4,740,168,398)
10	- Increase or decrease in inventories		22,583,686,088	434,208,766,461
11	- Increase or decrease in payables		(58,449,626,280)	(637,462,010,672)
12	- Increase or decrease in deferred expenses		20,618,223,101	147,664,517,363
14	- Interest paid		(9,495,708,909)	(10,270,987,707)
15	- Corporate income tax paid		-	(1,476,466,427)
20	***Net cash flow from operating activities***		***(183,827,004,265)***	***(37,177,988,706)***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(316,139,545)	(895,070,395)
23	2. Loans and purchase of debt instruments from other entities		(2,000,000,000)	(3,020,000,000)
24	3. Collection of loans and resale of debt instrument of other entities		24,000,000,000	-
26	4. Proceeds from equity investment in other entities		135,400,000,000	
27	5. Interest and dividend received		634,654,968	1,833,997,446
30	***Net cash flow from investing activities***		***157,718,515,423***	***(2,081,072,949)***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		68,077,200,000	46,090,600,000
34	2. Repayment of principal		(46,269,829,398)	(41,501,200,000)
40	***Net cash flow from financing activities***		***21,807,370,602***	***4,589,400,000***

SEPARATE STATEMENT OF CASH FLOWS

From 01/01/2026 to 30/06/2026

(Indirect method)

(Continued)

Code	ITEMS	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
			VND	VND
50	Net cash flows in the year		(4,301,118,240)	(34,669,661,655)
60	Cash and cash equivalents at the beginning of the year		13,245,233,513	107,079,092,434
70	Cash and cash equivalents at the end of the year	3	8,944,115,273	72,409,430,779

M.S.D.N: 0102186593 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ IDJ VIỆT NAM
Q. CẦU GIẤY - T.P HÀ NỘI

Nguyen Quang Hoc	Nguyen Huu Dat	Nguyen Manh Cuong
Preparer	Chief Accountant	General Director
		Ha Noi, 30 July 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II/2026

1. GENERAL INFORMATION OF THE COMPANY

Form of ownership

IDJ Vietnam Investment Joint Stock Company is a joint stock company operating in accordance with the 1st Business Registration Certificate No. 0102186593 on 15/03/2007 granted by Hanoi Authority for Planning and Investment and 25th change on 13/8/2025.

The Company's head office is located at: 3rd Floor, Grand Plaza Shopping Center, 117 Tran Duy Hung, Yen Hoa Ward, Hanoi City.

The company is currently listed on the Hanoi Stock Exchange. Stock code: IDJ

Operating fields

The operating field of the Company include Trading real estate, construction, installation and agricultural production.

Principal activities

The principal activities of the Company include:

- Trading real estate, land use right of owners, users or lessees;
- Consulting, brokerage, real estate auction, land use right auction;
- Constructing other civil engineering works;
- Trading agricultural products.

Information of Subsidiaries, Associates and Joint ventures of the Company is provided in Note No 04.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND)

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies
The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System
The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Basis for preparation of the Separate Financial Statements

The Separate Financial Statements are presented based on historical cost principle.

The Users of this Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the fiscal year ended as at 31 June 2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.4. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.5. Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures or associates are recorded in the accounting books according to the valuation results of equitized enterprise which have been approved and announced by competent authorities. The value of these investments is measured at cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the year as follows:
- With regard to investments in trading securities: the provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- With regard to investments in subsidiaries, joint ventures or associates: the provision shall be made based on the Financial Statements of subsidiaries, joint ventures or associates at the provision date. Provision for investment devaluation is made when the investee has suffered loss, except where such loss was planned when making the investment decision.
- With regard to investments held to maturity: the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.6. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.

2.7. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using weighted average method.

Inventory is recorded by perpetual.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.8. Fixed assets

Fixed assets are initially stated at the historical cost. During the using time, fixed assets are recorded at cost, accumulated depreciation and carrying amount.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 years
- Machinery, equipment	05 years
- Vehicles, Transportation equipment	06 years
- Office equipment and furniture	03 years

2.9. Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount.

An item of owner-occupied property or inventories only becomes an investment property when its using purposes has been changed, evidenced by commencement of stopping using that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only where it undergoes a change in use, evidenced by commencement of starting using the assets by owner or development with a view to sale. The transferring from investment property to owner-occupied property or inventories will not change the original cost and carrying amount of asset as at the date of transfer.

2.10. Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of prepaid expenses include:
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 1 to 3 years.

- Goodwill arising from the equitization of state-owned enterprise is allocated gradually within no more than 3 years.

2.11. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the separate financial statements according to their remaining terms at the reporting date.

2.12. Borrowings

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

2.13. Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.14. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, accrued expenses to estimate the cost of goods sold estate, etc. which are recorded as operating expenses of the reporting year.

Accrued expenses to estimate the cost of real estate sold: The accrual is temporarily calculated based on the difference between the cost according to the estimated unit cost of the real estate sold (determined by area) and the actual accumulated cost occurred.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.15. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profit appropriation or loss handling of the Company. Net profit can be distributed to investors based on capital contribution rate after being approved by General Meeting of Shareholders and after being appropriated to funds in accordance with the Company's Articles of Incorporation and Vietnamese statutory requirements.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management.

2.16. Revenues

Revenue from providing prize-winning game machine is determined by the total amount remained after the Club pays bonus to the customer (equal to the total amount deposited by the player into the game machine minus (-) the bonus amount paid to the player).

Financial income

Revenue arising from interests, royalties, dividends, distributed profits and other financial income shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.17. Giá vốn hàng bán

The recognition of cost of goods sold is matched against revenue in the period and complies with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year.

2.18. Financial expenses

Items recorded into financial expenses comprise:

- Borrowing costs;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, exchange loss, and others...

The above items are recorded by the total amount arising in the year without offsetting against financial incomeh.

2.19. Corporate income tax

a) Current corporate income tax expenses
Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

b) Current corporate income tax rate
The Company is subject to corporate income tax rate of 20% for business activities for the fiscal year ended as at 30 June 2026.

2.20. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

3 CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	66,196,483	896,483
Demand deposits	8,877,918,790	13,244,337,030
	8,944,115,273	**13,245,233,513**

4 FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Short-term investments				
Term deposits	80,287,591,000	-	103,287,591,000	-
	80,287,591,000	**-**	**103,287,591,000**	**-**

b) Short-term loans

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Related parties	***1,700,000,000***	***-***	***2,700,000,000***	***-***
Apec Group Corporation	1,700,000,000		2,700,000,000	-
Others	***61,966,508,905***	***(54,029,643,905)***	***59,966,508,905***	***(54,029,643,905)***
5 Star Vietnam Social Housing Development Investment Group Joint Stock Company	44,336,958,905	(44,336,958,905)	44,336,958,905	(44,336,958,905)
VTRRIA Telecommunications Joint Stock Company	2,000,000,000	-	-	-
Apec Thai Nguyen Investment Joint Stock Company	9,310,000,000	(5,579,000,000)	9,310,000,000	(5,579,000,000)
Loc Phat Binh Thuan Company Limited	4,000,000,000	(2,800,000,000)	4,000,000,000	(2,800,000,000)
Duc Phu Gia Binh Thuan Company Limited	1,550,000,000	(775,000,000)	1,550,000,000	(775,000,000)
Phuc Thinh Investment Tourism Service Joint Stock Company	769,550,000	(538,685,000)	769,550,000	(538,685,000)
	63,666,508,905	**(54,029,643,905)**	**62,666,508,905**	**(54,029,643,905)**

c) Trading securities

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Total value of shares of unlisted joint stock company				
- DPA Investment Joint Stock Company (391.250 shares)	3,912,500,000	-	3,912,500,000	-
- Dreamworks Corporation (730.000 shares)	7,300,000,000	(4,207,957,289)	7,300,000,000	(4,207,957,289)
	11,212,500,000	**(4,207,957,289)**	**11,212,500,000**	**(4,207,957,289)**

d) Equity investments in other entities

	Ownership ratio	30/06/2026		01/01/2026	
		Original cost	Provision	Original cost	Provision
		VND	VND	VND	VND
Investments in subsidiaries		**216,427,856,000**	**(23,583,330,966)**	**216,427,856,000**	**(23,583,330,966)**
- Thai Nguyen Printing Joint Stock Company	99.90%	120,127,856,000	(22,968,118,654)	120,127,856,000	(22,968,118,654)
- Apec Hoa Binh Investment Joint Stock Company	69.98%	96,300,000,000	(615,212,312)	96,300,000,000	(615,212,312)
Investments in associates		**222,841,400,000**	**(96,626,874)**	**358,241,400,000**	**(96,626,874)**
- ASC Construction Investment Consulting Joint Stock Company	37.00%	7,400,000,000	(96,626,874)	7,400,000,000	(96,626,874)
- Dubai International Investments Corporation	40.00%	22,480,000,000	-	22,480,000,000	-
- Diem Thuy Infrastructure Construction Investment Joint Stock Company	49.99%	192,961,400,000	-	192,961,400,000	-
- Duc Phu Gia Binh Thuan Joint Stock Company	38.00%	-	-	135,400,000,000	-
Investments in other entities		**258,058,671,500**	**(67,762,031,671)**	**246,058,671,500**	**(67,735,675,944)**
- Mandala Real Estate Management and Operation JSC	19.00%	1,500,000,000	(1,500,000,000)	1,500,000,000	(1,500,000,000)
- Mandala Hotel Management & Services JSC COMPANY	19.00%	17,000,000,000	(17,000,000,000)	17,000,000,000	(17,000,000,000)
- IDJ Asset Management JSC	4.50%	990,000,000	(350,972,817)	990,000,000	(350,972,817)
- Kim Boi Trading and Tourism Joint Stock Company	6.42%	4,687,500,000	-	4,687,500,000	-
- Apec Group Corporation	18.56%	209,881,171,500	(48,448,244,527)	209,881,171,500	(48,448,244,527)
- Others		24,000,000,000	(462,814,327)	12,000,000,000	(436,458,600)
		697,327,927,500	**(91,441,989,511)**	**820,727,927,500**	**(91,415,633,784)**

5 TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Related parties	***197,667,477,144***	**-**	***184,800,332,240***	**-**
Apec Group Corporation	114,509,302,987	-	101,666,948,932	-
Kim Boi Trading and Tourism Joint Stock Company	15,719,356,345	-	15,725,179,964	-
Asia Pacific Investment Corporation	32,015,250,073	-	31,987,336,505	-
Asia Pacific Investment Company Limited - Bac Ninh	34,234,961,282	-	34,232,260,382	-
APEC Land Hue Joint Stock Company	1,188,606,457	-	1,188,606,457	-
Others	***86,697,368,680***	**-**	***97,066,296,142***	**-**
Receivables from real estate customers	48,405,952,741	-	47,817,253,083	-
+ *Diamondpark Lang Son Project*	*9,229,000,315*	-	*7,539,608,548*	-
+ *Mandala Hotel & Suites Hai Duong Project*	*5,718,013,161*	-	*5,718,013,161*	-
+ *Apec Mandala Wyndham Mui Ne Project*	*33,458,939,265*	-	*34,559,631,374*	-
Mandala Hotel Management and Services Joint Stock	*34,650,574,160*	*(22,695,758,658)*	*45,653,675,776*	*(22,695,758,658)*
Other customers	3,640,841,779	(3,587,998,319)	3,595,367,283	(3,587,998,319)
	284,364,845,824	**(26,283,756,977)**	**281,866,628,382**	**(26,283,756,977)**
b) Long-term				
Related parties	***2,140,392,293***	**-**	***14,982,746,347***	**-**
Apec Group Corporation	2,140,392,293	-	14,982,746,347	-
	2,140,392,293	**-**	**14,982,746,347**	**-**

6 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others	***283,657,273,312***	**-**	***280,668,414,018***	**-**
Apec Thai Nguyen Investment Joint Stock Company	233,000,000,000	-	231,000,000,000	-
Binh Thuan Water Supply and Drainage Joint Stock Company	3,682,400,866	-	5,371,977,461	-
Viettel Construction Joint Stock Corporation	2,660,343,353	-	2,523,246,388	-
Others	44,314,529,093	-	41,773,190,169	-
	283,657,273,312	**-**	**280,668,414,018**	**-**

7 OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Advance	12,544,532,605	-	11,624,776,873	-
Mortgages	12,000,000	-	12,000,000	-
Other receivables	70,458,717,215	(20,292,665,107)	66,548,942,553	(20,292,665,107)
- *Service fee payments from investors*	*9,783,650,021*	*(9,783,650,021)*	*9,783,650,021*	*(9,783,650,021)*
- *Lang Son City Construction*	*2,940,000,000*	-	*2,940,000,000*	-
- *Loan interest receivable*	*6,955,858,149*	*(5,449,766,354)*	*7,414,806,591*	*(5,449,766,354)*
- *Electricity and water bills receivable from Mandala Real Estate Management and Operation JSC*	*11,990,885,835*	-	*9,619,146,718*	-
- *Electricity and water bills receivable from Mandala Hotel & Service Management JSC*	*445,681,195*	-	*531,432,681*	-
- *Provisional corporate income tax of 1% of real estate*	*16,960,320,954*	-	*16,960,320,954*	-
- *Asia Pacific Investment Corporation*	*11,752,927,478*	-	*11,752,927,478*	-
- *Others*	*9,629,393,583*	*(5,059,248,732)*	*7,546,658,110*	*(5,059,248,732)*
	83,015,249,820	**(20,292,665,107)**	**78,185,719,426**	**(20,292,665,107)**

7 OTHER RECEIVABLES

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
b) Long-term				
Mortgages	448,136,071	-	448,136,071	-
Loan	300,000,000	(300,000,000)	300,000,000	(300,000,000)
Investment cooperation recei	990,314,173,221	-	854,914,173,221	-
- *APEC Group Corporation*	*270,346,177,108*	-	*270,346,177,108*	-
- *Kim Boi Trading and Tourism Joint Stock Company*	*177,745,460,754*	-	*177,745,460,754*	-
- *Apec Holding Investment Joint Stock Company*	*288,851,272,378*	-	*288,851,272,378*	-
- *Loc Phat Binh Thuan Company Limited*	*117,971,262,981*	-	*117,971,262,981*	-
- *Duc Phu Gia Binh Thuan Joint Stock*	*135,400,000,000*	-	-	-
	991,062,309,292	**(300,000,000)**	**855,662,309,292**	**(300,000,000)**
c) In which: Other payables from related parties				
- Asia Pacific Investment Joint Stock Company	11,988,543,916	-	11,988,543,916	-
- APEC Group Corporation	271,866,499,479	-	271,767,129,615	-
- Kim Boi Trading and Tourism Joint Stock	177,745,460,754	-	177,745,460,754	-
	461,600,504,149	-	**461,501,134,285**	-

8 DOUBTFUL DEBTS

Receivables and debts that are overdue or not due but difficult to be recovered:

	30/06/2026		01/01/2026	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
5 Star Vietnam Social Housing Development Investment Group Joint Stock Company	44,336,958,905	-	44,336,958,905	-
Mandala Hotel & Services Management Joint Stock Company - Mui Ne Branch	40,983,621,601	18,287,862,943	40,983,621,601	18,287,862,943
Others	38,470,213,426	4,596,865,000	38,470,213,426	4,596,865,000
	123,790,793,932	**22,884,727,943**	**123,790,793,932**	**22,884,727,943**

9 INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw materials	865,233	-	865,233	-
Tools and supplies	648,000,000	-	648,000,000	-
Work in progress	264,517,370,856	-	245,876,725,582	-
- *Apec Mandala Grand Phu Yen Project*	*118,987,698,702*	-	*118,987,698,702*	-
- *Apec Diamondpark Lang Son Project - Phase 2*	*96,502,038,302*	-	*96,502,038,302*	-
- *Others Projects*	*49,027,633,852*	-	*30,386,988,578*	-
Real estate products	277,622,846,275	-	318,847,177,637	-
- *Apec Mandala Wyndham Mui Ne Project*	*208,889,575,707*	-	*250,113,907,069*	-
- *Apec Mandala Hotel & Suites Hai Duong Project*	*68,733,270,568*	-	*68,733,270,568*	-
Real estate goods	130,395,767,823	-	130,395,767,823	-
Others goods	10,761,110	-	10,761,110	-
	673,195,611,297	**-**	**695,779,297,385**	**-**

10 DEFERRED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
Cost of leasing shopping mall space	370,351,095	343,640,363
Project sales costs	3,655,273,783	3,655,273,783
Others	60,174,494	28,264,986
	4,085,799,372	**4,027,179,132**
b) Long-term		
Cost of complete interior design of shopping mall office	3,311,154,622	3,358,680,844
Cost of renting exhaust system, gas supply, glass wall	1,216,921,805	1,236,190,109
Project sales costs	82,790,585,172	95,081,551,125
- *Apec Mandala Wyndham Mui Ne Project*	*66,721,525,129*	*79,012,491,082*
- *Apec Diamondpark Lang Son Project*	*4,536,100,722*	*4,536,100,722*
- *Mandala Hotel & Suites Hai Duong Project*	*4,615,345,882*	*4,615,345,882*
- *Mandala Grand Phu Yen Project*	*6,917,613,439*	*6,917,613,439*
Wyndham Mui Ne apartment rental cost	*5,030,522,659*	*13,062,695,094*
Others	305,943,504	592,853,931
	92,655,127,762	**113,331,971,103**

11 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation	Management equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	4,414,446,196	159,635,920	586,286,018	1,442,659,579	6,603,027,713
- Purchase in the year	-	-		88,200,741	88,200,741
Ending balance of the year	**4,414,446,196**	**159,635,920**	**586,286,018**	**1,530,860,320**	**6,691,228,454**
Accumulated depreciation					
Beginning balance	3,147,217,260	151,210,710	121,894,203	1,361,019,801	4,781,341,974
- Depreciation for the period	352,497,174	8,425,210	37,708,416	35,961,829	434,592,629
Ending balance of the period	**3,499,714,434**	**159,635,920**	**159,602,619**	**1,396,981,630**	**5,215,934,603**
Net carrying amount					
Beginning balance	1,267,228,936	8,425,210	464,391,815	81,639,778	1,821,685,739
Ending balance	**914,731,762**	**-**	**426,683,399**	**133,878,690**	**1,475,293,851**

Cost of fully depreciated tangible fixed assets but still in use at the end of the year: VND 1,511,310,244.

12 INVESTMENT PROPERTIES

	Grand Plaza Shopping Center (5 floors)	Parking Basement Grand Plaza Shopping Center	Office lots, apartments for rent	**Total**
	VND	VND	VND	**VND**
Historical cost				
Beginning balance	75,656,955,545	28,272,870,000	146,446,890,504	250,376,716,049
Ending balance of the period	**75,656,955,545**	**28,272,870,000**	**146,446,890,504**	**250,376,716,049**
Accumulated depreciation				
Beginning balance	24,724,495,252	9,287,963,069	17,335,024,270	51,347,482,591
- Depreciation for the period	809,165,298	302,383,638	1,687,912,236	2,799,461,172
Ending balance of the period	**25,533,660,550**	**9,590,346,707**	**19,022,936,506**	**54,146,943,763**
Net carrying amount				
Beginning balance	50,932,460,293	18,984,906,931	129,111,866,234	199,029,233,458
Ending balance	**50,123,294,995**	**18,682,523,293**	**127,423,953,998**	**196,229,772,286**

Fair value of investment properties has not been appraised and determined exactly as at 30 June 2026. However, based on leasing activities and market price of these assets, the Board of Management believed that fair value of investment properties is higher than their carry amount as at the end of year.

13 SHORT-TERM TRADE PAYABLES

	30/06/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Related parties	***80,607,263,102***	***80,607,263,102***	***80,607,263,102***	***80,607,263,102***
Asia Pacific Investment Joint Stock Company	38,397,532,600	38,397,532,600	38,397,532,600	38,397,532,600
Asia Pacific Securities Joint Stock Company	2,827,945,000	2,827,945,000	2,827,945,000	2,827,945,000
APEC Group Corporation	39,381,785,502	39,381,785,502	39,381,785,502	39,381,785,502
Others	***291,485,164,659***	***291,485,164,659***	***287,527,847,324***	***287,527,847,324***
Ricons Construction Investment Group Joint Stock Company	55,411,117,723	55,411,117,723	55,411,117,723	55,411,117,723
Delta Construction Group Co., Ltd.	70,898,817,694	70,898,817,694	72,922,679,894	72,922,679,894
Vina 2 Investment and Construction Joint Stock Company	42,795,311,891	42,795,311,891	42,795,311,891	42,795,311,891
Other suppliers	122,379,917,351	122,379,917,351	116,398,737,816	116,398,737,816
	372,092,427,761	**372,092,427,761**	**368,135,110,426**	**368,135,110,426**

14 PREPAYMENTS FROM CUSTOMERS

	30/06/2026	01/01/2026
	VND	VND
Others	***257,705,110,587***	***313,378,994,202***
Advance payment from real estate project customers	257,704,113,666	313,377,953,281
- *Apec Diamondpark Lang Son Project*	*3,840,423,746*	*1,972,082,599*
- *Apec Mandala Hotel & Suites Hai Duong Project*	*8,506,880,637*	*8,506,880,637*
- *Apec Mandala Wyndham Mui Ne Project*	*245,356,809,283*	*302,898,990,045*
Prepayments from other customers	996,921	1,040,921
	257,705,110,587	**313,378,994,202**

15 TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Tax receivable at the beginning of year	Tax payable at the beginning of year	Tax payable in the period	Actual amount paid/offset of provisional amount paid during the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	-	-	861,861,766	861,861,766	-	-
Corporate income tax	-	25,345,871,741	-	-	-	25,345,871,741
Provisional corporate income tax payment for amount received in advance from real estate transfer	-	11,422,781,890	-	-	-	11,422,781,890
Personal income tax	-	172,118,536	1,162,312,117	1,036,898,339	-	297,532,314
Other taxes	-	-	4,000,000	4,000,000	-	-
	-	**36,940,772,167**	**2,028,173,883**	**1,902,760,105**	**-**	**37,066,185,945**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

16 SHORT-TERM ACCRUED EXPENSES

	30/06/2026 VND	01/01/2026 VND
Related parties (Interest expense)	***15,905,123***	***138,457,009***
Thai Nguyen Printing Joint Stock Company	-	121,875,015
Apec Hoa Binh Investment Joint Stock Company	15,905,123	16,581,994
Others	***2,532,499,510***	***2,922,894,304***
Interest expense	2,532,499,510	2,908,728,304
Other	-	14,166,000
	2,548,404,633	**3,061,351,313**

17 OTHER PAYABLES

	30/06/2026 VND	01/01/2026 VND
a) Short-term		
Surplus of assets awaiting resolution	3,700,000	3,700,000
Trade union fee	792,664,353	765,954,353
Social insurance	45,052,936	49,811,192
Receive deposit for real estate transfer contracts of Projects	67,368,958,961	71,705,886,966
- *Apec Mandala Wyndham Mui Ne Project*	*63,614,354,085*	*67,951,282,090*
- *Apec Mandala Hotel & Suites Hai Duong Project*	*2,406,637,660*	*2,406,637,660*
- *Apec Mandala Grand Phu Yen Project*	*106,800,000*	*106,800,000*
- *Diamond Park Lang Son Project*	*1,241,167,216*	*1,241,167,216*
Other payables	99,676,969,477	91,059,768,123
- *Collect apartment maintenance fees*	*76,201,468,855*	*73,928,557,093*
- *Truong Giang Construction Joint Stock Company - must pay for share transfer*	*4,687,500,000*	*4,687,500,000*
- *Mr. Tran Duc Thanh - must pay for share transfer*	*792,000,000*	*792,000,000*
- *Others*	*17,996,000,622*	*11,651,711,030*
	167,887,345,727	**163,585,120,634**
b) Long-term		
Receive deposits, long-term bets	8,057,417,437	6,348,402,078
	8,057,417,437	**6,348,402,078**

18 BORROWINGS

	01/01/2026		During the year		30/06/2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Related parties	***32,893,629,400***	***32,893,629,400***	-	***1,300,629,398***	***31,593,000,002***	***31,593,000,002***
Apec Hoa Binh Investment Joint Stock Company	32,893,629,400	32,893,629,400	-	1,300,629,398	31,593,000,002	31,593,000,002
Others	***80,753,300,000***	***80,753,300,000***	***22,166,700,000***	***20,306,300,000***	***82,613,700,000***	***82,613,700,000***
Short term loans for individuals	33,271,900,000	33,271,900,000	13,968,300,000	20,306,300,000	26,933,900,000	26,933,900,000
Current portion of long-term debts	47,481,400,000	47,481,400,000	8,198,400,000	-	55,679,800,000	55,679,800,000
	113,646,929,400	**113,646,929,400**	**22,166,700,000**	**21,606,929,398**	**114,206,700,002**	**114,206,700,002**
b) Long-term borrowings						
Related parties	***97,340,000,000***	***97,340,000,000***	-	-	***97,340,000,000***	***97,340,000,000***
Thai Nguyen Printing Joint Stock Company	97,340,000,000	97,340,000,000	-	-	97,340,000,000	97,340,000,000
Diem Thuy Infrastructure Construction Investment Joint Stock Company	192,940,000,000	-	-	-	192,940,000,000	192,940,000,000
Others	***160,114,000,000***	***160,114,000,000***	***54,108,900,000***	***24,662,900,000***	***189,560,000,000***	***189,560,000,000***
Long term loans for individuals	145,114,000,000	145,114,000,000	37,108,900,000	24,662,900,000	157,560,000,000	157,560,000,000
PVF-CAND Education Joint Stock Company	15,000,000,000	15,000,000,000	17,000,000,000	-	32,000,000,000	32,000,000,000
	450,394,000,000	**257,454,000,000**	**54,108,900,000**	**24,662,900,000**	**479,840,000,000**	**479,840,000,000**
Amount due for settlement within 12 months	(47,481,400,000)	(47,481,400,000)			(55,679,800,000)	(55,679,800,000)
Amount due for settlement after 12 months	**402,912,600,000**	**209,972,600,000**			**424,160,200,000**	**424,160,200,000**

19 OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Retained earnings	Total
	VND	VND	VND	**VND**
Beginning balance of previous year	**1,734,901,930,000**	**1,523,000,000**	**335,375,357,373**	**2,071,800,287,373**
Profit for previous year	-	-	(157,675,565,324)	(157,675,565,324)
Ending balance of previous year	**1,734,901,930,000**	**1,523,000,000**	**177,699,792,049**	**1,914,124,722,049**
Beginning balance of current year	**1,734,901,930,000**	**1,523,000,000**	**177,699,792,049**	**1,914,124,722,049**
Profit for this period	-	-	(36,640,486,570)	(36,640,486,570)
Ending balance of this period	**1,734,901,930,000**	**1,523,000,000**	**141,059,305,479**	**1,877,484,235,479**

b) Share

	30/06/2026	01/01/2026
Quantity of Authorized issuing shares	173,490,193	173,490,193
Quantity of issued shares	173,490,193	173,490,193
- *Common shares*	*173,490,193*	*173,490,193*
Quantity of outstanding shares in circulation	173,490,193	173,490,193
- *Common shares*	*173,490,193*	*173,490,193*

Par value per share: 10.000 VND/ Share

20 TOTAL REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Quarter II/2026	Quarter II/2025
	VND	VND
Revenue from leasing shopping malls, offices and assets	8,204,142,081	13,022,379,530
Revenue from Construction contract	(5,294,199)	1,987,023,470
Revenue from real estate transfer	64,250,773,130	518,017,304,255
Revenue from sales goods	3,136,120,417	32,170,290,915
Others	6,393,400	4,502,400
	75,592,134,829	**565,201,500,570**

21 COST OF GOODS SOLD

	Quarter II/2026	Quarter II/2025
	VND	VND
Cost of leasing shopping malls, offices and assets	39,354,993,609	37,259,531,743
Cost of Construction contract	(5,140,000)	1,929,149,000
Cost of real estate transfer	48,578,172,731	377,325,021,882
Cost of sales goods	1,600,237,367	12,220,504,029
Others	-	56,926,047
	89,528,263,707	**428,791,132,701**

22 FINANCIAL INCOME

	Quarter II/2026	Quarter II/2025
	VND	VND
Interest on deposits and loans	121,735,527	1,597,983,270
	121,735,527	**1,597,983,270**

23 FINANCIAL EXPENSES

	Quarter II/2026	Quarter II/2025
	VND	VND
Interest expenses	5,059,744,162	5,360,511,567
Payment discount, deferred sales interest	1,760,736,631	20,899,890,748
Provision for diminution in value of trading securities and impairment loss from investment	26,355,727	983,014,700
Other financial expenses	1,189,916,400	739,404,600
	8,036,752,920	**27,982,821,615**

24 SELLING EXPENSES

	Quarter II/2026	Quarter II/2025
	VND	VND
Marketing costs, commissions, sales bonuses	11,336,489,010	99,816,573,425
Other expenses in cash	1,395,380,534	2,664,039,852
	12,731,869,544	**102,480,613,277**

25 GENERAL AND ADMINISTRATIVE EXPENSE

	Quarter II/2026	Quarter II/2025
	VND	VND
Labour expenses	3,255,234,724	2,762,105,779
Dispatched tools and supplies	35,971,383	16,934,505
Depreciation expenses	214,799,344	223,223,460
Expenses of outsourcing services	1,040,905,090	688,948,919
Other expenses in cash	553,984,528	547,724,983
	5,100,895,069	**4,238,937,646**

26 OTHER INCOME

	Quarter II/2026	Quarter II/2025
	VND	VND
Liquidation penalty, transfer fee, apartment purchase interes	5,858,157,187	4,500,079,089
Collected fines from breaches of contract	1,518,111,495	234,801,704
Others	16,898,005	193,145,579
	7,393,166,687	**4,928,026,372**

27 OTHER EXPENSES

	Quarter II/2026	Quarter II/2025
	VND	VND
Others	140,779,711	717,098,302
	140,779,711	**717,098,302**

28 TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Apec Hoa Binh Investment Joint Stock Company	Subsidiary company
Thai Nguyen Printing Joint Stock Company	Subsidiary company
ASC Construction Investment Consulting Joint Stock Compa	Associated company
Dubai International Investment Joint Stock Company	Associated company
Diem Thuy Infrastructure Construction Investment Joint Stock Company	Associated company
Duc Phu Gia Binh Thuan Joint Stock Company	Associated
Asia Pacific Investment Joint Stock Company	Have the same key management members
Asia - Pacific Securities Joint Stock Company	Have the same key management members
APEC Group Joint Stock Company	Have the same key management members
Asia Pacific Investment Company Limited - Bac Ninh	Have the same key management members
APEC Land Hue Joint Stock Company	Have the same key management members
Kim Boi Trade and Tourism Joint Stock Company	Have the same key management members

In addition to the information with related parties presented in the above Notes, during the year, the Company has transactions with related parties as follows

	Quarter II/2026	Quarter II/2025
	VND	VND
Providing goods and services	**1,013,993,826**	**3,470,672,167**
Asia - Pacific Securities Joint Stock Company	255,560,989	249,786,276
Asia Pacific Investment Joint Stock Company	329,086,436	361,698,821
Kim Boi Trading and Tourism Joint Stock Company	(5,294,199)	1,987,023,470
Asia Pacific Investment Company Limited - Bac Ninh	434,640,600	872,163,600
Purchase of goods and services	**188,162,062**	**240,534,987**
APEC Group Corporation	188,162,062	240,534,987
Interest on deposits and loans	**42,383,562**	**67,315,068**
APEC Group Corporation	42,383,562	67,315,068
Interest expense	**64,171,041**	**40,223,160**
Thai Nguyen Printing Joint Stock Company	48,269,973	24,001,644
Apec Hoa Binh Investment Joint Stock Company	15,901,068	16,221,516

29 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Separate Financial Statements.

30 COMPARATIVE FIGURES

The Company's Board of Directors has restated several comparative indicators in the separate financial statements for the accounting period from January 1, 2026 to March 31, 2026, in accordance with Circular No. 99/2025/TT-BTC dated October 27, 2025, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance. Accordingly, some indicators in the separate financial statements are restated as follows:

	Code	Figures from the previous year's separate financial statements	Adjusted figures	Difference
		VND	VND	VND
Separate financial statement				
- Held to maturity investments	123	103,287,591,000	165,954,099,905	62,666,508,905
- Short-term loan receivables		62,666,508,905	-	(62,666,508,905)
- Dividend and profit payables	313	-	52,427,691,650	52,427,691,650
- Other short-term payables	320	216,012,812,284	163,585,120,634	(52,427,691,650)

CÔNG TY CỔ PHẦN ĐẦU TƯ IDJ VIỆT NAM
M.S.D.N: 0102186593 - C.T.C.P - Q. CẦU GIẤY - T.P HÀ NỘI

Preparer	Chief Accountant	General Director
Nguyen Quang Hoc	**Nguyen Huu Dat**	**Nguyen Manh Cuong**
Preparer	Chief Accountant	General Director
		Ha Noi, 30 July 2026