Công Ty Cổ Phần Đầu Tư Sao Thăng Long

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SAO THANG LONG INVESTMENT JOINT STOCK COMPANY

Reviewed financial statements

For the period from 1 January 2026 to 30 June 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Sao Thang Long Investment Joint Stock Company (hereinafter referred to as "the Company") presents its report and the Company's financial statements for the period from 1 January 2026 to 30 June 2026.

Overview

Sao Thang Long Investment Joint Stock Company was established through the equitization of Nam Dinh Educational Book and Equipment Company, a subsidiary of Vietnam Education Publishing House, pursuant to Decision No. 8588/QD-BGD&DT–TCCB dated 29 December 2004 issued by the Minister of Education and Training. The Company was renamed from Nam Dinh Educational Book and Equipment Company under Decision No. 24/2017/QD–HDQT dated 28 December 2017. The Company operates under its initial business registration certificate No. 0600004422 issued on 5 January 2005 by the Department of Planning and Investment of Nam Dinh Province. Its enterprise registration certificate was most recently amended for the 14th time on 12 September 2025.

The main activities of the Company are real estate trading, construction finishing services, investment advisory activities, and retail sales

The Company's head office is located at 13 Minh Khai Street, Nam Dinh Ward, Ninh Binh Province, Vietnam.

The Board of Directors, The Board of Management, and the Supervisory Board for the period from 1 January 2026 to 30 June 2026 and as of the date of this report are as follows:

Board of Directors

Mr Nguyen Duc Hieu	Chairman	
Mr Tran Minh Tuan	Member	
Mr Ngo Van Phuong	Member	

Board of Management

Mr Ngo Van Phuong	General Director	
Mr Ha Quang Hung	Deputy General Director	To 01/06/2026

Board Of Supervisors

Ms Nguyen Thi Lan Huong	Head	
Mr Nguyen Truong Son	Member	
Ms Nguyen Thi Hue	Member	

Legal Representative

The Company's legal representative during the period and as at the date of this report is Mr. Nguyen Duc Hieu. Mr. Ngo Van Phuong was authorised by Mr. Nguyen Duc Hieu to sign the financial statements for the accounting period from 1 January 2026 to 30 June 2026 under Power of Attorney No. 01/2025/UQ-CTHĐQT dated 9 June 2025.

Auditor

NVA Auditing Company Ltd has performed the review on the financial statements for the period from 1 January 2026 to 30 June 2026 for the Company.

REPORT OF THE BOARD OF MANAGEMENT (continued)

Statement of the Board of Management's responsibility in respect of the financial statements

The Board of Management is responsible for the preparation of the financial statements which give a true and fair view of the Company's financial position, results of operations and cash flows for the period. In preparing those financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Prepare and present the financial statements in compliance with current accounting standards, accounting regimes, and relevant regulations;
- Prepare the financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.
- Establish and implement an effective internal control system to minimize the risk of material misstatement, whether due to fraud or error, in the preparation and presentation of the financial statements.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system, 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 Management of the Company approves and commits that the attached financial statements give a true and fair view of the Company's financial position as at 30 June 2026, as well as the results of its operations and cash flows for the period from 1 January 2026 to 30 June 2026 then ended, in accordance with Vietnamese accounting standards, accounting regime for enterprises, and compliance with relevant legal regulations.

On behalf of the Board of Management

M.S.D.N: 0600004422 - C.T.C.P
CÔNG TY
CỔ PHẦN ĐẦU TƯ
SAO THĂNG LONG
P. NAM ĐỊNH - T. NINH BÌNH

NGO VAN PHUONG
General Director

Ninh Binh, 12 August 2026

AUDIT AND ASSURANCE

CÔNG TY TNHH KIỂM TOÁN NVA
NVA AUDITING COMPANY LIMITED
Số 196 Vũ Tông Phan, Phường Bình Trưng, TP. HCM

Tel : (028) 3910 3908 - (028) 3910 6162
Email: nva@nva.com.vn
Web : www.nva.com.vn

No: 15.06.2.1/26/BCTC/NVA

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To: **Shareholders, The Board of Directors and The Board of Management**
Sao Thang Long Investment Joint Stock Company

We have reviewed the accompanying interim financial statements of Sao Thang Long Investment Joint Stock Company, prepared on 12 August 2026, from page 06 to page 31, which include: The interim statement of financial position as at 30 June 2026, the interim income statement, the interim cash flow statement for the period from 1 January 2026 to 30 June 2026 then ended, and the notes to the financial statements.

The Board of Managements' responsibility

The Board of Management is responsible for the preparation and the presentation to give a true and fair view on the financial statements of the Company in accordance with the prevailing Vietnamese Accounting Standards and System as well as other related regulations, and is responsible for internal control which the Management realizes that it is necessary to ensure the preparation and the presentation of the financial statements to be free from material errors due to frauds or mistakes.

Auditor's responsibility

Our responsibility is to express a conclusion on the interim financial statements for the period from 1 January 2026 to 30 June 2026 based on our review. We performed the review in accordance with Vietnamese Standards on review engagements No. 2410 - Review of interim financial information performed by the entity's independent auditors.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards and, accordingly, does not enable us to obtain assurance that we will become aware of all Material issues may be discovered during an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on the results of our review, we have not found anything that causes us to believe that the attached interim financial statements for the period from 1 January 2026 to 30 June 2026 do not give a true and fair view in all material respects of the financial situation of the Company as at 30 June 2026, results of its operations and cash flows of the unit in the period from 1 January 2026 to 30 June 2026 then ended, in accordance with accounting standards, Vietnamese accounting regime and legal regulations related to the preparation and presentation of interim financial statements.

NVA Auditing Co., Ltd, (NVA)
Deputy General Director

Le Hong Dao
Practicing Auditor Registration Certificate No.
1732-2023-152-1

Ho Chi Minh City, 12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
A . CURRENT ASSETS	**100**		**37,695,189,288**	**36,505,590,939**
I. Cash and cash equivalents	**110**	V.1	**1,455,647,519**	**3,510,023,417**
1. Cash	111		1,455,647,519	3,510,023,417
II. Short-term financial investments	**120**	V.2	**35,052,259,049**	**31,868,736,928**
1. Short-term held-to-maturity investments	123		35,052,259,049	31,868,736,928
III. Short-term receivables	**130**		**1,035,094,261**	**985,094,261**
1. Short-term trade receivables	131	V.3	306,457,800	306,457,800
2. Short-term advances to suppliers	132	V.4	37,500,000	37,500,000
5. Other short-term receivables	135	V.5	691,136,461	641,136,461
VI. Other current assets	**160**		**152,188,459**	**141,736,333**
1. Short-term allocation pending cost	161	V.6	-	2,850,000
2. VAT deductibles	162		152,188,459	138,886,333
B. NON- CURRENT ASSETS	**200**		**365,403,418,785**	**365,227,004,459**
VI. Long-term investments	**260**	V.2	**365,386,162,547**	**365,217,871,302**
1. Investments in joint-ventures, associates	262		310,155,998,833	310,155,998,833
2. Other long-term investments	263		56,000,000,000	56,000,000,000
3. Allowance for impairment of long-term investments in other entities (*)	264		(769,836,286)	(938,127,531)
VII. Other long-term assets	**270**		**17,256,238**	**9,133,157**
1. Long-term allocation pending cost	271	V.6	17,256,238	9,133,157
TOTAL ASSETS	**280**		**403,098,608,073**	**401,732,595,398**

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning balance
C. LIABILITIES	**300**		**692,822,098**	**1,059,516,013**
I. Current liabilities	**310**		**692,822,098**	**1,059,516,013**
1. Short-term trade payables	311	V.7	189,263,652	185,557,733
2. Short-term taxes and amounts payable to State budget	314	V.8	110,642,104	223,308,791
3. Payables to employees	315		59,560,592	294,243,739
4. Other short-term payables	320	V.9	333,355,750	356,405,750
D. EQUITY	**400**	V.10	**402,405,785,975**	**400,673,079,385**
1. Owners' contributed capital	411		323,000,000,000	323,000,000,000
- Ordinary shares with voting rights	411a		*323,000,000,000*	*323,000,000,000*
2. Share premium	412		113,603,333	113,603,333
3. Treasury shares (*)	415		(437,449,533)	(437,449,533)
4. Investment and development funds	418		291,971,737	291,971,737
5. Undistributed post-tax profits	420		79,437,660,438	77,704,953,848
- Undistributed post-tax profits accumulated by the end of the previous period	420a		77,569,353,848	75,477,187,514
- Undistributed post-tax profits of current period	420b		1,868,306,590	2,227,766,334
TOTAL RESOURCES	**440**		**403,098,608,073**	**401,732,595,398**

Prepared by	**Chief Accountant**	**General Director**
Nguyen Thi Phuong	**Nguyen Thi Phuong**	**Ngo Van Phuong**

Ninh Binh, 12 August 2026

INTERIM INCOME STATEMENT
The period from 1 January 2026 to 30 June 2026

Unit: VND

Items	Code	Note	Current period	Previous period
1. Revenue from sale of goods and rendering of services	**01**		-	-
2. Deductible items	02		-	-
3. Net revenue from sale of goods and rendering of services	**10**		-	-
4. Cost of goods sold	**11**		-	-
5. Gross profit from sale of goods and rendering of services	**20**		-	-
6. Gain/(loss) from disposal of investment property	**21**		-	-
7. Revenue from financial activities	22	VI.1	2,790,779,905	3,243,270,153
8. Financial expenses	23	VI.2	(168,291,245)	501,477,049
In which: Interest expense	*24*		-	-
9. Selling expenses	25		-	-
10. Administrative expenses	26	VI.3	989,191,856	1,419,093,203
11. Net profit from operating activities	**30**		**1,969,879,294**	**1,322,699,901**
12. Other income	31	VI.4	-	250,000
13. Other expenses	32	VI.5	4,693,225	1,244,222
14. Other profit	**40**		**(4,693,225)**	**(994,222)**
15. Total profit before tax	**50**		**1,965,186,069**	**1,321,705,679**
16. Current corporate income tax expenses	51	VI.7	96,879,479	-
17. Deferred corporate income tax expenses	52		-	-
18. Profit after tax	**60**		**1,868,306,590**	**1,321,705,679**
19. Basic earnings per share	**70**	VI.8	**58**	**41**
20. Diluted earnings per share	**71**	VI.8	**58**	**41**

Prepared by	**Chief Accountant**	**General Director**
Nguyen Thi Phuong	**Nguyen Thi Phuong**	**Ngo Van Phuong**

Ninh Binh, 12 August 2026

M.S.D.N: 0600004422 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ SAO THĂNG LONG
P. NAM ĐỊNH - T. NINH BÌNH

INTERIM CASH FLOW STATEMENT

(Under indirect method)

The period from 1 January 2026 to 30 June 2026

Unit: VND

Items	Code	Note	Current period	Previous period
I. Cash flows from operating activities				
1. Profit before tax	*01*		**1,965,186,069**	**1,321,705,679**
2. Adjustments for				
- Depreciation	02		-	-
- Provisions	03		(168,291,245)	501,477,049
- Gains/losses from unrealised foreign exchange	04		-	-
- Gains, losses from investing and financing activities	05		(2,790,779,905)	(3,243,270,153)
- Borrowing costs	06		-	-
- Other adjustments	*07*		-	-
3. Profit from operating activities before changes in working capital	***08***		**(993,885,081)**	**(1,420,087,425)**
- Increase/Decrease in receivables	09		(63,302,126)	(701,920,089)
- Increase/Decrease in inventory	10		-	-
- Increase/Decrease in payables (excluding interest payables, business income tax payables)	11		(262,086,203)	1,772,572,120
- Increase, decrease in allocation pending cost	12		(5,273,081)	(1,066,650)
- Increase/Decrease in trading securities	13		-	-
- Borrowing costs paid	14		-	-
- Corporate income tax paid	15		(215,047,191)	(193,000,000)
- Other receipts from operating activities	16		-	-
- Other expenses on operating activities	17		(122,040,000)	-
Net cash flows from operating activities	20		**(1,661,633,682)**	**(543,502,044)**
II. Cash flow from investing activities				
1. Purchase of fixed assets and other long-term assets	21		-	-
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans to other entities and purchase of debt instruments of other entities	23		(2,700,000,000)	-
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24		-	399,323,597
5. Investments in other entities	25		-	-
6. Investment returns from other entities	26		-	-
7. Interest, dividends and profit received	27		2,307,257,784	3,294,695,737
***Net cash from* investing activities**	*30*		**(392,742,216)**	**3,694,019,334**

Unit: VND

Items	Code	Note	Current period	Previous period
III. Cash flows from financing activities				
1. Receipts from stocks issuing and captial contribution from equity owners	31		-	-
2. Fund returned to equity owners, issued stock redemption	32		-	-
3. Long-term and short-term borrowings received	33		-	-
4. Loan repayment	34		-	-
5. Finance lease principle paid	35		-	-
6. Dividends, profit paid to equity owners	36		-	-
Net cash from financing activities	***40***		-	-
Net cash during the period	**50**		**(2,054,375,898)**	**3,150,517,290**
Cash and cash equivalents at the beginning of year	**60**		**3,510,023,417**	**1,686,599,228**
Impact of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at the end of period	**70**	**V.1**	**1,455,647,519**	**4,837,116,518**

Prepared by	Chief Accountant	General Director
Phuong	*Phuong*	M.S.D.N: 0600004422 - C.T.C.P * CÔNG TY CỔ PHẦN ĐẦU TƯ SAO THĂNG LONG * P. NAM ĐỊNH - T. NINH BÌNH
Nguyen Thi Phuong	**Nguyen Thi Phuong**	**Ngo Van Phuong**

Ninh Binh, 12 August 2026

NOTES TO THE FINANCIAL STATEMENTS

The period from 1 January 2026 to 30 June 2026

I. BUSINESS HIGHLIGHTS

1. Form of ownership

Sao Thang Long Investment Joint Stock Company was established through the equitization of Nam Dinh Educational Book and Equipment Company, a subsidiary of Vietnam Education Publishing House, pursuant to Decision No. 8588/QD-BGD&DT–TCCB dated 29 December 2004 issued by the Minister of Education and Training. The Company was renamed from Nam Dinh Educational Book and Equipment Company under Decision No. 24/2017/QD–HDQT dated 28 December 2017. The Company operates under its initial business registration certificate No. 0600004422 issued on 5 January 2005 by the Department of Planning and Investment of Nam Dinh Province. Its enterprise registration certificate was most recently amended for the 14th time on 12 September 2025.

The Company's head office is located at 13 Minh Khai Street, Nam Dinh Ward, Ninh Binh Province, Vietnam.

2. Business sector

The business sector of the Company are real estate business and investment consultancy.

3. Business activities

The Company's business activities include real estate trading, construction finishing services, investment advisory activities, and retail sales

4. The cycle of the Company's business: 12 months

5. Company's structure

The number of employees of the Company as at 30 June 2026 was 3 (As at 31 December 2025 was 9)

- As at 30 June 2026, the Company has the following associated companies

Name of Associated Company	Business Sector	Charter Capital	Ownership Percentage	Voting Rights Percentage
Nam Dinh Educational Book and Equipment Joint Stock Company	Trading Educational books and equipment	8,338,498,633	48.31%	48.31%
Cho Mo Joint Stock Company	Real estate business	93,500,000,000	49.00%	49.00%

- As at 30 June 2026, the Company has the following affiliated units:

+ The branch of Sao Thang Long Investment Joint Stock Company is located at No. 19, Alley 158, Nguyen Van Cu Street, Long Bien Ward, Hanoi City, Vietnam.

6. Declaration on the comparability of information on the financial statements

During the period, the Company made no changes to its accounting policies compared to the previous year, thus there is no impact on the comparability of the information in the financial statements

II. FISCAL YEAR AND STANDARD CURRENCY UNIT USED IN ACCOUNTING

1. Fiscal year

Fiscal year of the Company is from 1 January to 31 December annually.

2. Standard currency unit used in accounting

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

III. ACCOUNTING STANDARDS AND SYSTEM APPLLED

1. Accounting system

The Company applies the Vietnamese Accounting System issued under Circular No. 99/2025/TT-BTC ("Circular 99"), which provides guidance on Accounting System for enterprises issued by the Ministry of Finance on October 27, 2025.

2. Statement on the compliance with the accounting standards and system

The Company has applied the Vietnamese Accounting Standards and the related guiding documents issued by the State. The financial statements have been prepared and presented in full compliance with all provisions of each standard, the circulars guiding the implementation of the standards, and the current Vietnamese Accounting System.

IV. ACCOUNTING POLICIES APPLIED

1. Foreign currency transactions

Foreign currency transactions are translated into the Corporation's functional currency using the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies at the end of the period are retranslated using the exchange rates prevailing at the reporting date.

The exchange rates applied to translate foreign currency transactions are the actual transaction exchange rates at the transaction dates, determined based on the average transfer buying and selling rates of the commercial bank where the Corporation regularly conducts transactions. The actual transaction exchange rates for foreign currency transactions are determined as follows:

- For foreign currency purchases and sales (including spot, forward, future, option, and swap contracts): The rate specified in the contract between the Corporation and the commercial bank.

- In cases where foreign currency transactions arise but the contracts do not specify specific exchange rates, the Corporation applies the average transfer buying and selling rates of the commercial bank where it regularly conducts transactions to record such transactions during the period, as follows:

+ For accounts reflecting revenue and other income: in cases where goods are sold, services are rendered, or income is related to advances from customers, the revenue and corresponding income to the extent of the advances received are translated using the actual exchange rates at the dates of receipt of such advances (instead of the exchange rates at the dates of revenue or income recognition).

+ For accounts reflecting cost of goods sold, operating expenses, and other expenses: in cases where prepaid expenses are allocated to expenses during the period, such expenses are recognized using the actual exchange rates at the dates of prepayment (instead of the exchange rates at the dates of expense allocation).

+ For accounts reflecting assets: in cases where assets are acquired in connection with advances to suppliers, the asset values corresponding to the prepaid amounts are translated using the actual exchange rates at the dates of prepayment (instead of the exchange rates at the dates of asset recognition).

The exchange rates used for revaluation of foreign currency-denominated balances at the end of the period are determined in accordance with the following principles:

+ For monetary items denominated in foreign currencies that are demand deposits, all foreign currency bank balances are retranslated using the average transfer buying and selling rates of the commercial bank where the Corporation maintains such accounts.

+ For other monetary items denominated in foreign currencies that are not demand deposits, retranslation is performed using the average transfer buying and selling rates of the commercial bank where the Corporation regularly conducts transactions.

Foreign exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the period are recognized in financial income (if gain) or financial expenses (if loss) in determining the results of operations for the period. Such foreign exchange differences are presented in the statement of profit or loss on a net basis between total gains and total losses arising from the retranslation of foreign currency monetary items.

2. Principles to determine cash and cash equivalents

Cash includes cash at the fund, demand deposits in bank, monetary gold used with value storage functions, excluding gold classified as inventory used for the purpose of raw materials. materials to manufacture products or goods for sale.

Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of purchase, easily convertible into a specified amount of money and without much risk in conversion into money.

3. Accounting principles for financial investments

a) Held-to-maturity investments

Held-to-maturity investments include investments that the Company intends and is able to hold until maturity. These investments comprise: fixed-term bank deposits (including treasury bills and promissory notes), bonds, preferred shares where the issuer is obligated to repurchase them at a specified future date, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are recognized starting from the purchase date and initially measured at purchase cost, including any transaction-related costs. Interest income from held-to-maturity investments after the purchase date is recognized in the interim income statement on an accrual basis. Interest accrued prior to the Company's holding of the investment is deducted from the principal at the time of purchase.

A provision for impairment of held-to-maturity investments is made when there is clear evidence showing that part or all of the investment may not be recoverable. This provision is recognized as a financial expense during the period.

Loans receivable are recorded based on the outstanding balances under loan agreements between the parties and are not traded on the market like securities.

Loans are measured at their original cost less any allowance for doubtful debts. The Company recognizes allowances for doubtful loans in accordance with the prevailing accounting regulations.

b) Investments in joint ventures, and associates

An associate company is a company over which the Company has significant influence, but it is neither a subsidiary nor a joint venture of the Company. Significant influence is the right to participate in decisions regarding the financial and operating policies of the investee without control or joint control over those policies.

c) Investment in equity instruments of other entities

Investments in equity instruments of other entities represent equity investments where the Company does not have control, joint control, or significant influence over the investee.

Investments in equity instruments of other entities are recorded at their original cost, less any provision for impairment of investments.

d) Provisions for impairment of investments in associates, and equity contributions to other entities

Provisions for impairment of investments are made when there is clear evidence indicating a decline in the value of these investments at the end of the accounting period in which the financial statements are prepared.

Any increase or decrease in the provision for investment impairment is recognized in financial expenses.

4. Principles of recognizing trade receivables and other receivables

Receivables are presented at their carrying amount, net of any provision for doubtful debts.

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

- Trade receivables represent amounts arising from commercial transactions, including amounts receivable from consigned export sales on behalf of other entities.

- Other receivables refer to non-commercial amounts that are not related to purchase and sale transactions.

The provision for doubtful debts reflects the estimated value of receivables that the Company anticipates may be lost or unrecoverable as of the end of the accounting period. Any increase or decrease in the balance of the provision account is recorded as administrative expenses in the interim income statement.

Receivables are categorized as short-term or long-term based on their remaining maturity periods.

5. Principles for the recognition and allocation of allocation pending cost

Allocation pending cost related only to production and business costs within the period are recognized as short-term allocation pending cost and allocated to production and business expenses of the same year.

The calculation and allocation of long-term allocation pending cost to production and business costs for each accounting period are based on the nature and magnitude of each type of expense to select a reasonable allocation method and basis. Allocation pending cost are gradually allocated to production and business expenses using the straight-line method.

6. Principles for the recognition of liabilities and accrued expenses

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

The classification of liabilities into trade payables and other payables is performed according to the following principles:

- Trade payables reflect the amounts payable of a commercial nature arising from transactions of purchasing goods, services, assets, and the seller is an independent entity from the Corporation, including amounts payable upon import through a trustee.

- Accrued expenses reflect the amounts payable for goods and services received from the seller or provided to the buyer but not yet paid due to the absence of invoices or incomplete accounting documents, and amounts payable to employees for vacation wages, production, and business expenses to be accrued.

- Other payables reflect the amounts payable that are not of a commercial nature, not related to the transactions of buying, selling, or providing goods and services.

7. Principles of recognizing owners' equity

Owner's contributed capital

Owner's contributed capital is recognized based on the actual contributed capital of the shareholders.

Share premiums

Share premium is recognized as the difference between the issue price and the par value of shares during the initial issuance, additional issuance, the difference between the reissue price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuance and reissuing treasury shares are deducted from the share premium.

Other owner's equity

Other capital is formed from additional business results, revaluation of assets, and the remaining value between the fair value of donated, gifted, or sponsored assets after deducting any applicable taxes (if any) related to these assets.

Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriations to funds as per the Company Charter and legal regulations, and as approved by the General Meeting of Shareholders.

The distribution of profits to shareholders considers non-monetary items within undistributed post-tax profits that may affect cash flows and the ability to pay dividends, such as gains from revaluation of contributed assets, revaluation gains from monetary items, financial instruments, and other non-monetary items.

Dividends payable to shareholders are recognized as liabilities in the Company's Interim statement of financial position following the resolution of the Annual General Meeting of Shareholders, the resolution of the Board of Directors, and the establishment of the record date for dividend entitlement by the Securities Depository Center

Other funds

Other funds are established and utilized in accordance with the Company's Charter and the resolutions approved annually by the General Meeting of Shareholders.

8. Principles for the recognition of revenue

Revenue is recognized when the Company is likely to receive economic benefits that can be reliably measured. Revenue is determined at the fair value of the amounts received or to be received, after deducting trade discounts, sales returns, and allowances. The following specific conditions must also be satisfied before revenue is recognized

Service revenue

Service revenue is recognized when the outcome of the transaction can be reliably measured. For services spanning multiple periods, revenue is recognized for the period based on the portion of work completed as of the date of preparation of the Interim statement of financial position for that period. The outcome of a service transaction is determined when the following conditions are met:

- Revenue can be reliably measured;

- It is probable that economic benefits will flow to the Company from the service transaction;
- The portion of work completed as of the preparation date of the Interim statement of financial position is identifiable;
- Costs incurred for the transaction and costs to complete the service transaction can be determined.

The completed portion of the service is determined using the method of work completion assessment.

Interest income

Interest income is recognized on an accrual basis and is determined based on the balance of deposit accounts and the actual interest rates for each period.

Dividends and profits received

Dividends and profits are recognized when the Company becomes entitled to receive them from its investment. Dividends received in the form of shares are only monitored as an increase in the number of shares and are not recognized for their value.

9. Principles for the recognition of cost of goods sold

The cost of goods sold reflects the cost of products, goods, services, and investment properties sold during the period, as well as the production cost of construction products (for construction enterprises). It also includes costs associated with the operation of investment properties, such as depreciation, repair expenses, operational costs for leasing investment properties under operating leases (if not significant), and costs for disposing of or liquidating investment properties.

10. Principles for the recognition of financial expenses

Financial expenses include costs or losses related to financial activities, such as: Costs or losses from financial investments, borrowing and lending costs, expenses from contributions to joint ventures or associates, losses from the transfer of short-term securities, expenses incurred from securities trading transactions, provisions for devaluation of trading securities, provisions for losses from investments in other entities, losses from foreign currency sales, and exchange rate losses.

11. Principles for the recognition of administrative expenses

Management expenses reflect general management expenses of the enterprise, including expenses for salaries of employees of the enterprise management sections (salaries, wages, allowances ...); social insurance, health insurance, trade union funds, unemployment insurance of enterprise managers; expenses for office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, excise tax; provision for bad debts; Outbound services (electricity, water, telephone, fax, property insurance, fire and explosion); Other monetary expenses (guest reception, customer conference ...).

12. Principles and methods for recognizing corporate income tax expenses

Corporate income tax expenses recorded in the interim income statement include current corporate income tax expenses and deferred corporate income tax expenses.

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate applicable for the Current period.

Deferred corporate income tax expenses are determined based on temporary differences between tax and accounting, non-deductible expenses, adjustments for non-taxable income, and carried-forward losses.

13. Segment reporting

Segment reporting include a business segment or a geographical segment.

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

14. Financial instruments

Initial Recognition

Financial Assets: On the initial recognition date, financial assets are recorded at cost, including directly attributable transaction costs related to the acquisition of the financial assets. The Company's financial assets include cash and cash equivalents, short-term receivables, other receivables, and held-to-maturity investments.

Financial Liabilities: On the initial recognition date, financial liabilities are recorded at cost, net of directly attributable transaction costs related to the issuance of those financial liabilities. The Company's financial liabilities include payables to suppliers, other payables, accrued expenses, and borrowings.

Subsequent Measurement

Currently, there are no regulations on the revaluation of financial instruments after initial recognition.

15. Related parties

Parties are considered a related party of the Company if one party has the ability to control the other party or otherwise significantly influence the other party in making financial decisions and operate, or when the Company and the other party jointly or severally control.

In considering related parties relationship, the nature of relationship is focused more than the legal form.

Transactions with related parties during the period are presented in Note VII.2.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance VND	Beginning balance VND
Cash on hand	1,305,196,564	1,318,735,064
Cash in banks	150,450,955	2,191,288,353
BIDV Bank – Dong Da Branch	*21,875,413*	*754,624,909*
SmartInvest Securities Joint Stock Company	*20,080,514*	*1,418,879,637*
MB Bank – Dien Bien Phu Branch	*99,835,055*	*8,766,644*
Other banks	*8,659,973*	*9,017,163*
Total	**1,455,647,519**	**3,510,023,417**

2. Financial investments

a. Held-to-maturity investments

Unit: VND

	Ending balance			Beginning balance		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
- Short-term	**35,052,259,049**	**35,052,259,049**	-	**31,868,736,928**	**31,868,736,928**	-
+ Loans receivable	33,700,676,403	33,700,676,403	-	31,000,676,403	31,000,676,403	-
Cho Mo Joint Stock Company (*)	33,700,676,403	33,700,676,403	-	31,000,676,403	31,000,676,403	-
+ Accrued interest receivable from loans	1,351,582,646	1,351,582,646	-	868,060,525	868,060,525	-
- Long-term	-	-	-	-	-	-
Total	**35,052,259,049**	**35,052,259,049**	-	**31,868,736,928**	**31,868,736,928**	-

(*) The loan under Contract No. 12/2024/HĐVTS/DST-CM dated 23 December 2024 and its appendices No. 01/PLHĐ/DST-CM, No. 02/PLHĐ/DST-CM dated 20 August 2025, and No. 03/PLHĐ/DST-CM dated 30 June 2026. The total committed loan facility under the agreement is VND 35,000,000,000, with a loan term of 24 months and an interest rate of 9% per annum. The loan is secured by shares owned by a third party. As at 30 June 2026, the outstanding loan principal amounted to VND 33,700,676,403 and the outstanding interest receivable amounted to VND 1,351,582,646.

b. Investment in equity instruments of other entities

Unit: VND

	Ending balance				Beginning balance			
	Ownership /Voting Percentage	Cost	Recoverable amount	Allowance	Ownership /Voting Percentage	Cost	Recoverable amount	Allowance
Investment in associates								
Nam Dinh Educational Book and Equipment Joint Stock Company	48.31%	4,028,498,833	3,258,662,547	(769,836,286)	48.31%	4,028,498,833	3,758,183,486	(270,315,347)
Cho Mo Joint Stock Company	49.00%	306,127,500,000	306,127,500,000	-	49.00%	306,127,500,000	305,459,687,816	(667,812,184)
Total		**310,155,998,833**	**309,386,162,547**	**(769,836,286)**		**310,155,998,833**	**309,217,871,302**	**(938,127,531)**
Investment in equity instruments of other entities								
Vinaconex Trading Development Joint Stock Company	9.47%	56,000,000,000	56,000,000,000	-	9.47%	56,000,000,000	56,000,000,000	-
Total		**56,000,000,000**	**56,000,000,000**	-		**56,000,000,000**	**56,000,000,000**	-

Notes: The Company's voting rights in its associates correspond to its ownership percentage in those entities

(*) The Company has not determined the fair value of these investments due to the lack of market-listed prices for these investments and the absence of guidance in Vietnamese Accounting Standards on determining fair value using valuation techniques. The fair value of these investments may differ from their carrying amounts.

Major transactions with associates during the period: Refer to note VII.2

3. Trade accounts receivable

	Ending balance VND	Beginning balance VND
a) Short-term	**306,457,800**	**306,457,800**
Street Coffee Trading and Service Joint Stock Company	306,457,800	306,457,800
b) Long-term	-	-
Total	**306,457,800**	**306,457,800**

c) Trade receivables from related parties: None

4. Advances to suppliers

	Ending balance VND	Beginning balance VND
a) Short-term	**37,500,000**	**37,500,000**
Other entities	37,500,000	37,500,000
b) Long-term	-	-
Total	**37,500,000**	**37,500,000**

c) Advances to suppliers from related parties: None

5. Other receivables

	Ending balance VND	Beginning balance VND
a) Short-term	**691,136,461**	**641,136,461**
Nam Dinh Educational Book and Equipment Joint Stock Company	336,136,461	336,136,461
Deposits and collaterals	5,000,000	5,000,000
Other receivables	350,000,000	300,000,000
b) Long-term	-	-
Total	**691,136,461**	**641,136,461**

c) Other receivables from related parties: Refer to note VII.2.

6. Allocation pending cost

	Ending balance VND	Beginning balance VND
a) Short-term	**-**	**2,850,000**
Other allocation pending cost	-	2,850,000
b) Long-term	**17,256,238**	**9,133,157**
Other allocation pending cost	17,256,238	9,133,157
Total	**17,256,238**	**11,983,157**

7. Trade payables

	Ending balance VND	Beginning balance VND
a) Short-term	**189,263,652**	**185,557,733**
Cho Mo Joint Stock Company	180,718,030	180,718,030
Other accounts payable	8,545,622	4,839,703
b) Long-term	-	-
Total	**189,263,652**	**185,557,733**

c) Trade payable to related parties: Refer to note VII.2.

8. Taxes and other payables to the State

	Beginning balance	Payable within the period	Paid within the period	Ending balance
a) Payable	**223,308,791**	**124,139,845**	**236,806,532**	**110,642,104**
Corporate income tax	215,047,191	96,879,479	215,047,191	96,879,479
Personal income tax	8,261,600	27,260,366	21,759,341	13,762,625
b) Receivable	-	-	-	-

9. Other payables

	Ending balance VND	Beginning balance VND
a) Short-term	**333,355,750**	**356,405,750**
Union funds	62,431,000	63,481,000
Short-term deposits and collaterals received	270,924,750	270,924,750
Other payables	-	22,000,000
b) Long-term	-	-
Total	**333,355,750**	**356,405,750**

c) Other payables to related parties: None

10. Owner's equity

a) Reconciliation table of changes in owners' equity

Unit: VND

Items	Owner's contributed capital	Share premium	Treasury shares	Development Investment Fund	Undistributed after-tax profit	Total
Balance at the beginning of previous year	**323,000,000,000**	**113,603,333**	**(437,449,533)**	**291,971,737**	**76,045,288,178**	**399,013,413,715**
Profit in the previous period					1,321,705,679	1,321,705,679
Balance at the end of the previous period	**323,000,000,000**	**113,603,333**	**(437,449,533)**	**291,971,737**	**77,366,993,857**	**400,335,119,394**
Balance at the beginning of this year	**323,000,000,000**	**113,603,333**	**(437,449,533)**	**291,971,737**	**77,704,953,848**	**400,673,079,385**
Profit in the current period					1,868,306,590	1,868,306,590
- Board of Directors' remuneration (*)	-				(135,600,000)	(135,600,000)
Balance at the end of this period	**323,000,000,000**	**113,603,333**	**(437,449,533)**	**291,971,737**	**79,437,660,438**	**402,405,785,975**

(*) The Company accrued remuneration for the Board of Directors in accordance with the Annual General Meeting of Shareholders' Resolution No. 01/2026/DST/NQ-ĐHĐCĐ dated 20 April 2026. The General Meeting of Shareholders approved the final remuneration for the members of the Board of Directors for the year 2025 in the amount of VND 271,200,000 per annum. As at 30 June 2026, the Company had accrued remuneration amounting to VND 135,600,000.

b) Details of owners' capital

	Ending balance VND	%	Beginning balance VND	%
Thien Hoang Holdings Joint Stock Company	65,000,000,000	20.1%	-	0%
Other shareholders	258,000,000,000	79.9%	323,000,000,000	100%
Total	**323,000,000,000**	**100%**	**323,000,000,000**	**100%**

c) Capital transactions with owners

	Current period VND	Previous period VND
Owners' investment capital		
At the beginning of year	323,000,000,000	323,000,000,000
Increase in the period	-	-
Decrease in the period	-	-
At the end of period	323,000,000,000	323,000,000,000

d) Share

	Ending balance	Beginning balance
Number of shares registered for issuance	**32,300,000**	**32,300,000**
Number of shares sold to the public	**32,300,000**	**32,300,000**
- Common shares	32,300,000	32,300,000
- Preferred shares	-	-
Number of shares to be redeemed	**81,000**	**81,000**
- Common shares	81,000	81,000
- Preferred shares	-	-
Number of outstanding shares	**32,219,000**	**32,219,000**
- Common shares	32,219,000	32,219,000
- Preferred shares	-	-

Par value of outstanding shares: 10,000 VND..

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

1. Financial income

	Current period VND	Previous period VND
Interest income from deposits and loans granted	1,390,779,905	1,843,270,153
Dividends and profit distributions received	1,400,000,000	1,400,000,000
Total	**2,790,779,905**	**3,243,270,153**

2. Financial expenses

	Current period VND	Previous period VND
Provision for and reversal of provision for impairment of investments	(168,291,245)	501,477,049
Total	**(168,291,245)**	**501,477,049**

3. Administrative expenses

	Current period VND	Previous period VND
Salary expenses	704,695,446	1,096,876,294
Materials and supplies expenses	10,895,776	23,220,114
Tax and fee expenses	-	4,000,000
Outsourcing service expenses	271,200,634	294,996,795
Other expenses	2,400,000	-
Total	**989,191,856**	**1,419,093,203**

4. Other income

	Current period VND	Previous period VND
Other income	-	250,000
Total	**-**	**250,000**

5. Other expenses

	Current period VND	Previous period VND
Tax late payment penalties	3,045,068	-
Other expenses	1,648,157	1,244,222
Total	**4,693,225**	**1,244,222**

6. Cost by factor

	Current period VND	Previous period VND
Cost of materials, supplies	10,895,776	23,220,114
Labor costs	704,695,446	1,096,876,294
Outsourced service expenses	271,200,634	294,996,795
Other cash expenses	2,400,000	4,000,000
Total	**989,191,856**	**1,419,093,203**

7. Current corporate income tax expense

The Company's corporate income tax payable is determined at a tax rate of 17% of taxable income (the Company's tax rate for the previous period was 20%).

Applicable basis: The tax rate of 17% applies to enterprises with annual total revenue of more than VND 3 billion but not exceeding VND 50 billion, in accordance with Article 10 of Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025 and Article 11 of Decree No. 320/2025/ND-CP dated 15 December 2025.

The company's tax finalization will be subject to inspection by the tax authorities. Due to the application of laws and tax regulations concerning various types of transactions, which may be interpreted in different ways, the tax amount presented in the financial statements may change based on the tax authorities' decision.

The estimated current corporate income tax of the company is presented below:

	Current period VND	Previous period VND
Total profit before tax	**1,965,186,069**	**1,321,705,679**
Adjustment to accounting profits to determine corporation income taxable profit	(1,395,306,775)	(1,399,681,705)
- Increases	4,693,225	318,295
+ *Non-deductible expenses*	*4,693,225*	*318,295*
- Decreases	1,400,000,000	1,400,000,000
+ *Non-taxable income*	*1,400,000,000*	*1,400,000,000*
Total taxable profits	**569,879,294**	**(77,976,026)**
Corporate income tax rate	17%	20%
Current corporate income tax expenses	**96,879,479**	-

8. Basic earnings, diluted earnings per share

Basic earnings per share is calculated by dividing the net income or loss after tax, allocated to ordinary shareholders of the company (after the allocation of the reward and welfare fund), by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is calculated by dividing the net income or loss after tax, allocated to ordinary shareholders of the company, by the weighted average number of common shares outstanding during the period, plus the weighted average number of common shares that would be issued if all potentially dilutive common shares were converted into common shares.

	Current period VND	Previous period VND
Profit after tax	1,868,306,590	1,321,705,679
Increases and decreases profit to determine profit and loss for common shares	-	-
- Increases	-	-
- Decreases	-	-
Profit attributable to ordinary shareholders	1,868,306,590	1,321,705,679
Number of weighted average of ordinary shares	32,219,000	32,219,000
Earnings per share		
- Basic earnings per share	**58**	**41**
- Diluted earnings per share	**58**	**41**

There are no potential dilutive common shares for the period or at the date of this report.

VII. OTHER INFORMATION

1. Subsequent events information

There are no significant events occurring after the date of the financial statements that require adjustment or disclosure in the financial statements.

2. Information about related parties

2.1 List of related parties

List of related parties during the period.

Related parties	Relationship
Mr Nguyen Duc Hieu	Chairman of the Board of Directors
Mr Ngo Van Phuong	Members of the Board of Directors, General Director and Authorized Person for Information Disclosure
Mr Tran Minh Tuan	Member of the Board of Directors
Mr Ha Quang Hung	Deputy General Director (To 01/06/2026)
Ms Nguyen Thi Lan Huong	Head of the Supervisory Board
Mr Nguyen Truong Son	Member of the Supervisory Board
Ms Nguyen Thi Hue	Member of the Supervisory Board
Ms Pham Thi Nhai	Person in charge of corporate governance (To 09/04/2026)
Mr Ta Cong Loi	Person in charge of corporate governance (From 09/04/2026)
Mr Tran Quoc Thuan	Chief Accountant (To 31/03/2026)
Ms Nguyen Thi Phuong	Chief Accountant (From 01/04/2026)
Nam Dinh Educational Book and Equipment Joint Stock Company	Associated company
Cho Mo Joint Stock Company	Associated company
Smart Invest Securities Joint Stock Company	The Company has a member of the Board of Directors who is also a member of the Board of Directors
Smart Invest Management And Consultancy Company Limited	The Company has the Chairman of the Board of Directors who is also the Chairman of the Members' Council
Dong A Hotel Group Joint Stock Company	The Company has a member of the Board of Directors who is also a member of the Board of Directors
Petrovietnam Oil Hung Yen Joint Stock Company	The Company has a member of the Board of Directors who is also a member of the Board of Directors
Tan Vinh Industrial Infrastructure Joint Stock Company	The Company has a member of the Board of Directors who is also the Chairman of the Board of Directors

Related parties	Relationship
ANN Holding Joint Stock Company	The Company has a member of the Supervisory Board who is also the legal representative
Ao Gioi - Suoi Tien Tourism Joint Stock Company	The Company has a member of the Board of Directors who is also the legal representative
Thien Hoang Holdings Joint Stock Company	Major shareholders

Key management personnel and related individuals include: Members of the Board of Directors, the Board of Management, Board of Supervisors, the Chief Accountant, and close family members of these individuals.

2.2 Transactions with related parties

During the period, the Company entered into transactions with related parties. The main transactions (excluding VAT) are as follows:

Related parties	Transaction details	Transaction value VND	
		Current period	**Previous period**
Nam Dinh Educational Book and Equipment Joint Stock Company	Office rental expense	-	5,454,546
Cho Mo Joint Stock Company	Interest income from loans	1,389,038,406	1,843,066,174
Mr. Ngo Van Phuong	Advance	50,000,000	-

As of the end of the accounting period, the outstanding amounts with related parties are as follow

Related parties	Ending balance	Beginning balance
Held-to-maturity investments (loans receivable) (note V.2)	**35,052,259,049**	**31,868,736,928**
Cho Mo Joint Stock Company	35,052,259,049	31,868,736,928
Other receivables (note V.5)	**686,136,461**	**636,136,461**
Nam Dinh Educational Book and Equipment Joint Stock Company	336,136,461	336,136,461
Mr. Ngo Van Phuong	350,000,000	300,000,000
Accounts payable (note V.7)	**180,718,030**	**180,718,030**
Cho Mo Joint Stock Company	180,718,030	180,718,030

Income of the Board of Directors, the Board of Management, Supervisory Board, and Chief Accountant during the period:

Full Name	Position	Details	Current period VND	Previous period VND
Board of directors, Board of management				
Mr Nguyen Duc Hieu	Chairman	Remuneration	135,600,000	-
Mr Ha Quang Hung	Deputy General Director (To 01/06/2026)	Salaries	200,600,000	240,000,000
Supervisory Board				
Other key members				
Mr Tran Quoc Thuan	Chief accountant (To 31/03/2026)	Salaries	95,973,334	158,000,000
Ms Nguyen Thi Phuong	Chief accountant (From 01/04/2026)	Salaries	88,829,167	-

3. Segment reporting

Segment information is presented by business segment and geographic area. The primary segment reporting is by business segment, based on the Company's organizational structure, internal management, and internal financial reporting system.

Geographic area

The Company operates only within the territory of Vietnam, so it does not present segment reporting by geographic area.

Business segment

The Company's main business activity is real estate trading, therefore, segment reporting by business segment is not presented.

4. Secured assets

As at 30 June 2026, the Company did not use its assets as security for the obligations of any other entity.

For the loan to Cho Mo Joint Stock Company as presented in Note V.2, the borrower's payment obligations are secured by a third party by shares owned by such third party pursuant to the relevant security agreement. The Company does not directly hold or manage these shares; the collateral is managed/custodied by the third party in accordance with the agreements entered into.

Other than the collateral mentioned above, as at 30 June 2026, the Company did not receive or directly hold any other collateral from organisations or individuals.

5. Credit risk

Credit risk is the risk that partners will not perform its obligations under the provisions of a financial instrument or contract leading to financial losses. Company has credit risk from its business activities (primarily accounts receivable for customers) and from its own financial operations. including bank deposits and other financial instruments.

Account receivable

The management of customer credit risk based on Company policies. procedures and process control of the Company relating to the management of customers credit risk.

Customer receivables which are unpaid are regularly monitored. The analysis of the ability to be made redundant at the reporting date on the basis of each large customer. On this basis. Company does not have risk of credit concentration.

Bank deposits

Most bank deposits of Company shall be deposited at the prestigious banks in Vietnam. The Company found that concentrations of credit risk for bank deposits are low.

6. Liquidity risk

Liquidity risk is the risk that Company has difficulty in complete the financial obligations due to lack of capital. Liquidity risk of the Company arises mainly due to mismatch in the maturities of financial assets and financial liabilities.

Company manage liquidity risk through maintaining the ratio of cash and cash equivalents at the level that Board of Directors thought its sufficient to provide financial support for the business of Company and to minimize impact of changing cash flows.

Information maturities of financial liabilities of the Company based on the value without discounting payments under the contract as follows:

Unit: VND

	Under 01 year	From 01 year to 05 years	Total
Ending balance	**692,822,098**	-	**692,822,098**
Accounts payable	189,263,652	-	189,263,652
Other payables	503,558,446	-	503,558,446
Beginning balance	**1,059,516,013**	-	**1,059,516,013**
Accounts payable	185,557,733	-	185,557,733
Other payables	873,958,280	-	873,958,280

The Company believe that the risk level for payments to financial liabilities is low. The company can settle their current portion of depts from operating cash flow and the gain from financial liabilities on due dates.

7. Market risk

Market risk is the risk that fair value or future value of cash flows from financial instruments will fluctuate with changing of market prices. Market risk includes three types: foreign currency risk. interest rate risk and other price risk.

Foreign currency risk

Foreign currency risk is the risk that fair value or future cash flows of financial instruments will fluctuate with changes in the exchange rate.

Company management of exchange risks by considering the current market and expected the company to plan for the future trading in foreign currency. Company monitored the risks to assets and financial liabilities in foreign currency.

Interest rate risk

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate due to changes of market interest rates. The risk of changes in market interest rates of the Company primarily related to short-term deposits and loans.

The Company manages interest rate risk by closely monitoring market conditions relevant. by that Company will determine the appropriate interest rate policy for risk limited purpose Company.

The Company does not perform a sensitivity analysis for interest rate risk because interest rate changes at the reporting date is not significant.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to market price changes, other than changes in interest rates and exchange rates.

8. Information about going concern

During the period, there were no activities or events that significantly affected the Company's ability to continue as a going concern. Therefore, the Company's financial statements are prepared on the assumption that the Company will continue to operate

9. Comparative figures

The comparative figures are derived from the audited financial statements for the financial year ended 31 December 2025 and the reviewed financial statements for the accounting period from 1 January 2025 to 30 June 2025. These comparative figures have been reclassified in accordance with Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025, providing guidance on the accounting regime applicable to enterprises, as follows:

Items	31/12/2025 *As reclassified*	31/12/2025 *As previously reported*	Increases (Decreases)
A . CURRENT ASSETS	**36,505,590,939**	**36,505,590,939**	**-**
II. Short-term financial investments	**31,868,736,928**	**-**	**31,868,736,928**
Short-term held-to-maturity investments	31,868,736,928	-	31,868,736,928
III. Short-term receivables	**985,094,261**	**32,853,831,189**	**(31,868,736,928)**
Short-term loan receivables	-	31,000,676,403	(31,000,676,403)
Other short-term receivables	641,136,461	1,509,196,986	(868,060,525)
TOTAL ASSETS	**401,732,595,398**	**401,732,595,398**	**-**

Prepared by	Chief Accountant	General Director
Nguyen Thi Phuong	**Nguyen Thi Phuong**	**Ngo Van Phuong**

Ninh Binh, 12 August 2026