

DAI CHAU GROUP JOINT STOCK COMPANY
INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending on December 31, 2025, have been reviewed by
NHAN TAM VIET AUDITING COMPANY LIMITED

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NHAN TAM VIET AUDITING COMPANY LIMITED

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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors presents its report together with the audited interim financial statements for the first 6 months of the financial year ended 31 December 2025.

Company Overview

Dai Chau Group Joint Stock Company operates under Business Registration Certificate No. 0101030402 dated April 24, 2000 issued by the Hanoi Department of Planning and Investment. During its operation, the Company has been granted 26 additional Business Registration Certificates by the Hanoi Department of Planning and Investment to suit the Company's operations. The 26th Business Registration Certificate was changed on February 13, 2025.

Charter capital according to the 26th business registration certificate: 603,110,000,000 VND.

Contributed capital as of June 30, 2025: VND 603,109,880,000.

Headquarters:

Address: Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city.

Phone: 0931.299.568

E-mail: mrhoangxuanvuong@gmail.com

Tax code: 0101030402

Financial situation and business operations

The Company's financial position as at 30 June 2025, interim results of operations and interim cash flows for the first 6 months of the fiscal year ended 31 December 2025 are presented in the Interim Financial Statements attached to this report (from page 08 to page 34).

Events occurring during and after the balance sheet date

The former Chairman of the Board of Directors, Mr. Duong Duc Hoa, passed away on July 21, 2022. The minutes of the Board of Directors meeting on September 11, 2022 elected Mr. Nguyen Tuan Anh to replace Mr. Duong Duc Hoa as Chairman of the Board of Directors. The company has temporarily suspended operations since then.

Resolution of the Extraordinary General Meeting of Shareholders No. 01/2024/NQ-DHDCD dated April 29, 2024 approving the following contents: Restructuring and orienting the Company's operations, Re-electing all members of the Board of Directors, Board of Directors, General Director; Changing the Company's headquarters; Changing the legal representative; Amending and supplementing the Company's charter; Converting the Board of Supervisors model, establishing an internal control subcommittee.

Resolution of the Board of Directors No. 180302/2025/NQHDQT-DCS dated March 18, 2025 decided to establish a new Project Board for the Project "Hung Kings Temple and Cultural Celebrities - Vietnamese National Heroes" in Bac Giang province. Mr. Pham Trung Thanh is the head of the project board.

Resolution of the Annual General Meeting of Shareholders No. 01/2025/NQ-DHDCD dated June 8, 2025 approved the full authorization for the Board of Directors, the Company's Management Board, and the Chairman of the Board of Directors (Legal Representative) to proactively implement measures to handle rejected accounting items and figures in the 2024 Audit Report.

Resolution of the Board of Directors No. 1208/2025/NQ-HDQT dated August 12, 2025 approving the processing and adjustment of data on the Financial Statements:

- Agree on the policy of reviewing and adjusting data to accurately reflect the financial reality, assets and obligations of the Company.

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

Board of Directors Report(next)

- Adjustments include but are not limited to: Inventories, accounts receivable, investments, fixed assets as well as other items on the Financial Statements.
- Authorize the Board of Directors to organize and implement, assign the accounting department to record, account, and prepare reports in accordance with the provisions of the Law.

In addition to the above events, the Company's Board of Directors confirms that there are no events occurring after June 30, 2025 up to the date of this report that have not been considered for adjustment of figures or disclosure in the Financial Statements.

Board of Directors and Executive Board, Management

The members of the Board of Directors and Executive Board of the Company as of the date of this report include:

Board of Directors

Full name	Position	Appointment/Dismissal
Mr. Nguyen Dinh Hung	Chairperson	Appointed on 28/05/2024
Mr. Do Van Khue	Vice president	Appointed on 28/05/2024
Mr. Do Hong Dat	Vice president	Appointed on 28/05/2024
Mr. Nghiem The Quy	Member	Appointed on 28/05/2024
Mr. Tran Manh Hai	Member	Appointed on 28/05/2024
Mr. Hoang Xuan Vuong	Member	Appointed on 28/05/2024

Control Subcommittee

Full name	Position	Appointment/Dismissal
Mrs. Duong Lan Phuong	Prefect	Appointed on 29/04/2024
Mr. Do Van Khue	Member	Appointed on 29/04/2024

Board of Directors

Full name	Position	Appointment/Dismissal
Mr. Nghiem The Quy	General Director	Appointed on 28/05/2024
Mr. Pham Trung Thanh	Deputy General Manager	Appointed on 18/03/2025

Chief Accountant

Full name	Position	Appointment/Dismissal
Mr. Hoang Xuan Vuong	Chief Accountant	Appointed on 28/05/2024

Auditor

Nhan Tam Viet Auditing Company Limited audited the first 6-month financial statements for the fiscal year ended December 31, 2025.

Management's Responsibility Disclosure for Interim Financial Reports

The Company's Board of Directors is responsible for preparing the Financial Statements which give a true and fair view of the financial position, results of operations and cash flows of the Company during the period. In preparing the Financial Statements, the Company's Board of Directors undertakes to comply with the following requirements:

- Establish and maintain internal controls that the Board of Directors and the Management Board determine are necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

Board of Directors Report(next)

- State whether the applicable accounting standards have been followed, and whether there are any material departures that need to be disclosed and explained in the Financial Statements;
- Prepare and present Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Enterprise Accounting Regime and legal regulations related to the preparation and presentation of Financial Statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

At the time of preparing these financial statements, the Company has suspended its business operations for nearly 03 years due to the incident of the former Chairman of the Board of Directors, Mr. Duong Duc Hoa, passing away, the accumulated loss up to June 30, 2025 is VND 542,234,795,494, accounting for 90% of the owner's capital contribution. This factor indicates the existence of uncertainty related to the Company's ability to continue operating. However, the Company's Board of Directors is trying to gradually restore and implement new projects in 2025. At the same time, the Company's Board of Directors affirms that there is no intention to stop the Company's operations in the coming years. Therefore, the Financial Statements for the first 6 months of the year for the fiscal year ending December 31, 2025 are still prepared based on the assumption that the Company operates as a going concern.

The Company's Board of Directors ensures that the accounting records are kept to reflect the financial position of the Company, with a fair and reasonable level at any time and to ensure that the Financial Statements comply with current regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect fraud and other violations.

The Company's Board of Directors commits that the Financial Statements have fairly and fairly reflected the Company's financial situation as of June 30, 2025, its business performance and cash flows for the fiscal year ended on the same day, in accordance with Vietnamese Accounting Standards, Enterprise Accounting Regime and in compliance with legal regulations related to the preparation and presentation of Financial Statements.

Other commitments

Decision No. 542/QĐ-SGDHN dated May 14, 2025 of the Hanoi Stock Exchange notifying the restriction on securities trading of the Company due to the auditor's refusal to give an audit opinion on the 2024 financial statements; the Company has ceased production and business activities for 01 year or more; has not held the annual General Meeting of Shareholders in the last 02 years within the maximum period from the end of the fiscal year. The Company commits to remedy and fulfill its obligations immediately after issuing this Report together with the audited Financial Statements.

The Board of Directors commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 guiding corporate governance applicable to public companies and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market.

Hanoi, 14 August, 2025

Chairman



Nguyễn Đình Hưng

Number : 2307.01/2025/BCTC-NTV2

REPORT ON REVIEW RESULTS

About Interim Financial Report

First 6 months of the fiscal year ending 31 December, 2025

Dear : Shareholders, Board of Directors, Management
Dai Chau Group Joint Stock Company

We have reviewed the accompanying interim financial statements of Dai Chau Group Joint Stock Company, prepared on 14 August 2025 from page 08 to page 34, which comprise the interim balance sheet as at 30 June 2025, the interim income statement, the interim cash flow statement for the first 6 months of the fiscal year ended 31 December 2025 and the notes to the interim financial statements.

Responsibilities of the Board of Directors

The Board of Directors of Dai Chau Group Joint Stock Company is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese accounting standards, accounting regimes and legal regulations related to the preparation and presentation of interim financial statements and is responsible for internal control that the Board of Directors determines is necessary to ensure the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

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

Basis for Disclaimer of Opinion

- As of June 30, 2025, the total investment value of the Company in the Associates is 33,250,000,000 VND, including Xuan Minh SD Thanh Hoa Joint Stock Company 31,000,000,000 VND and Dai Chau Trading - Import Export Company Limited 2,250,000,000 VND (Note V.9). We have not been provided with the financial statements and accounting records of these Companies to audit the key items in the Financial Statements. Therefore, we cannot determine the existence and impact of the provision (if any) of these investments on the Financial Statements for the first 6 months of 2025.
- We were unable to obtain sufficient appropriate evidence to determine the status of the investment property as at 30/06/2025 with a value of 27,768,000,000 VND. Therefore, we were unable to assess its impact on the 6-month financial statements of 2025.

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98 Vũ Tông Phan, P. An Phú, Q. 2, TP. Hồ Chí Minh

REPORT ON REVIEW RESULTS (CONTINUED)

- We were unable to witness the inventory count nor obtain any records related to the inventory of Work in Progress as of June 30, 2025, amounting to 15,556,791,409 VND. By alternative audit procedures, we are unable to determine the existence, correctness and necessary adjustments to this item and its effects on the Company's first 6-month interim financial statements.
- We have not been provided with the full confirmation letters from the banks as at 30 June 2025. By alternative audit procedures, we are unable to express an opinion on the existence and completeness of the deposit balance as at 30 June 2025 of 65,716,789 VND. Therefore, we are unable to determine the necessary adjustments to this item as well as the factors related to the 6-month financial statements of 2025.
- We have not yet obtained full confirmation letters of all outstanding debts as of June 30, 2025, such as: Other short-term receivables 231,466,709 VND, prepayments from customers 2,563,440,000 VND, other short-term payables 325,951,088 VND, bank loan payables 3,837,685,829 VND. By alternative audit procedures, we cannot determine the existence, correctness and necessary adjustments to the outstanding debts as of June 30, 2025 as well as the impacts on the interim financial statements for the first 6 months of 2025.
- The 2022 business performance report includes Revenue, cost of finished goods sold and Revenue from providing services, amounting to 18,342,806,677 VND; 16,029,767,422 VND, respectively. We were not provided with documents related to revenue and cost of operations during the period. Therefore, we cannot assess the existence, completeness, accuracy of Revenue and cost of sales as well as its impact on the Company's 6-month interim financial statements for the fiscal year ending December 31, 2025.
- During the period, the company processed a number of receivables without records and assets that no longer exist into other expenses with a total amount of 632,768,023,593 VND. However, the company has not yet excluded this amount from reasonable expenses when determining corporate income tax payable. In our opinion, if this is excluded, it will increase the amount of corporate income tax payable by 13,968,610,668 VND. Accordingly, the after-tax profit on the 6-month 2025 business performance report and the undistributed after-tax profit on the balance sheet as of June 30, 2025 will decrease respectively.
- Resolution of the Annual General Meeting of Shareholders No. 01/2025/NQ-DHDCD dated June 8, 2025 approved the full authorization for the Board of Directors, the Company's Management Board, and the Chairman of the Board of Directors (Legal Representative) to proactively implement measures to handle rejected accounting items and figures in the 2024 Audit Report.
On August 12, 2025, the Board of Directors approved the processing and adjustment of the data in the Report according to the Board of Directors' Resolution No. 1208/2025/NQ-HDQT dated August 12, 2025. However, the Company recorded these processing in the 6-month 2025 Financial Report, which is not consistent with the actual situation. At the same time, the Board of Directors and the Board of General Directors did not propose specific processing measures for each item without authorizing the accounting department to record, account for and prepare the report. In our opinion, the processing by the accounting department does not have sufficient authority and legal basis. Therefore, we cannot assess the level of impact on the 6-month 2025 Financial Report.
- Due to the impact of the above issues, we do not have sufficient basis to determine the accuracy of the indicators on the Balance Sheet as of June 30, 2025, the Interim Business Performance Report and the Interim Cash Flow Statement for the first 6 months of the fiscal year ending 31 December, 2025.
- The basis for our review is the records and documents provided to us by Dai Chau Group Joint Stock Company related to the preparation and presentation of the Financial Statements for the first 6 months of 2025. In addition, we have not been provided with sufficient accounting books as well as accounting records and documents for the period after the end of the accounting period to the date of

REPORT ON REVIEW RESULTS (CONTINUED)

issuance of this Report. Therefore, we cannot assess the impact of events arising after the end of the fiscal year on the Financial Statements for the first 6 months of 2025.

- At the time of preparing this financial statement, the Company has suspended its business operations for more than 03 years due to the incident of the former Chairman of the Board of Directors, Mr. Duong Due Hoa, passing away; the accumulated loss up to June 30, 2025 is 542,234,795,494 VND, accounting for 90% of the owner's capital contribution. This factor indicates the existence of uncertainty related to the Company's ability to operate continuously. However, the Company's Board of Directors is trying to gradually restore and implement new projects in 2025. At the same time, the Company's Board of Directors affirms that there are no plans to stop the Company's operations in the coming years. Therefore, the 6-month financial statement of 2025 is still prepared based on the assumption that the Company operates continuously. We do not have sufficient basis to confirm the appropriateness of preparing the financial statements for the first 6 months of the fiscal year ended December 31, 2025 on the going concern basis.

Disclaimer of Opinion

Due to the significance of the issues mentioned in the section "Basis for the refusal to express an opinion," we were unable to gather sufficient appropriate audit evidence to form a basis for a conclusion. Therefore, we are unable to express a conclusion on the attached interim financial statements.

Other issues

The 6-month financial statements for the fiscal year ended December 31, 2024 and the 2024 financial statements were reviewed and audited by our Company with a disclaimer of opinion regarding the matters stated in the "Basis for Disclaimer" paragraph.

Some indicators are adjusted due to review and supplement of documents (Note VII.6).

Hanoi, 14 August, 2025

Nhan Tam Viet Auditing Co., Ltd
Deputy General Director



Nguyen Van Tan

Certificate of Business Registration

No.: 5348-2025-124-1

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, Cluster 4, Nhat Tan Ward, Tay Ho District, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2025

BALANCE SHEET

As of June 30, 2025

Unit: VND

ASSET	Cod e	Explanat ion	Ending Balance	Beginning Balance
A - SHORT-TERM ASSETS	100		19,298,739,928	624,905,578,683
I. Cash and cash equivalents	110	V.1	82,068,294	1,434,862,564
1. Cash	111		82,068,294	1,434,862,564
2. Cash equivalents	112		-	-
II. Short-term financial investment	120		-	-
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held to maturity investment	123		-	-
III. Short-term receivables	130		231,466,709	506,608,646,690
1. Short-term trade receivables	131	V.2	-	21,859,854,717
2. Short-term vendor advance	132	V.3	-	30,795,088,724
3. Short-term internal receivables	133		-	-
4. Receivable according to construction contract progr	134		-	-
5. Short-term loan receivable	135	V.4	-	392,264,708,950
6. Other short-term receivables	136	V.5a	231,466,709	65,207,162,890
7. Provision for doubtful short-term receivables	137	V.6	-	(3,518,168,591)
8. Assets missing pending resolution	139		-	-
IV. Inventory	140	V.7	15,556,791,409	113,488,723,152
1. Inventory	141		15,556,791,409	120,532,193,377
2. Provision for inventory write-down	149		-	(7,043,470,225)
V. Other short-term assets	150		3,428,413,516	3,373,346,277
1. Short-term prepaid expenses	151		19,525,000	-
2. Deductible value added tax	152		3,408,888,516	3,373,346,277
3. Taxes and other amounts receivable from the State	153		-	-
4. Government bond repurchase transaction	154		-	-
5. Other short-term assets	155		-	-

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, Cluster 4, Nhat Tan Ward, Tay Ho District, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2025

Interim balance sheet (continued)

ASSET	Cod e	Explan a tion	Ending Balance	Beginning Balance
B - LONG-TERM ASSETS	200		61,018,000,000	63,772,334,597
I. Long-term receivables	210		-	500,000,000
1. Long-term receivables from customers	211		-	-
2. Long-term prepayment to seller	212		-	-
3. Working capital in affiliated units	213		-	-
4. Long-term internal receivables	214		-	-
5. Long-term loan receivable	215		-	-
6. Other long-term receivables	216	V.5b	-	500,000,000
7. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	220		-	2,254,334,597
1. Tangible fixed assets	221	V.7	-	2,254,334,597
<i>Original price</i>	222		-	37,890,183,797
<i>Accumulated depreciation</i>	223		-	(35,635,849,200)
2. Financial lease fixed assets	224		-	-
<i>Original price</i>	225		-	-
<i>Accumulated depreciation</i>	226		-	-
3. Intangible fixed assets	227		-	-
<i>Original price</i>	228		-	-
<i>Accumulated depreciation</i>	229		-	-
III. Investment real estate	230	V.8	27,768,000,000	27,768,000,000
Original price	231		27,768,000,000	27,768,000,000
Accumulated depreciation	232		-	-
IV. Long-term unfinished assets	240		-	-
1. Long-term unfinished production and business costs	241		-	-
2. Cost of unfinished basic construction	242		-	-
V. Long-term financial investment	250	V.9	33,250,000,000	33,250,000,000
1. Investment in subsidiaries	251		-	-
2. Investment in joint ventures and associates	252		33,250,000,000	33,250,000,000
3. Investing in other entities	253		-	-
4. Long-term financial investment reserve	254		-	-
5. Held to maturity investment	255		-	-
VI. Other long-term assets	260		-	-
1. Long-term prepaid expenses	261		-	-
2. Deferred income tax assets	262		-	-
3. Long-term replacement equipment, supplies and spa	263		-	-
4. Other long-term assets	268		-	-
TOTAL ASSET	270		80,316,739,928	688,677,913,280

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, Cluster 4, Nhat Tan Ward, Tay Ho District, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2025

Interim balance sheet (continued)

CAPITAL SOURCE	Code	Explanation	Ending Balance	Beginning Balance
C - LIABILITIES PAYABLE	300		6,833,191,482	52,269,394,580
I. Short-term debt	310		6,833,191,482	52,269,394,580
1. Short-term trade payables	311	V.10	-	36,736,143,238
2. Short-term advance payment buyer	312	V.11	2,563,440,000	3,163,271,328
3. Taxes and other payments to the State	313		-	-
4. Payable to workers	314		-	727,873,979
5. Short-term payable expenses	315	V.12	-	70,027,073
6. Short-term internal payables	316		-	-
7. Payable according to construction contract progress	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319	V.13	325,951,088	7,628,278,568
10. Short-term loans and finance leases	320	V.14	3,837,685,829	3,837,685,829
11. Provision for short-term payables	321		-	-
12. Bonus and welfare fund	322		106,114,565	106,114,565
13. Price stabilization fund	323		-	-
14. Government bond repurchase transaction	324		-	-
II. Long-term debt	330		-	-
1. Long-term trade payables	331		-	-
2. Long term prepayment buyer	332		-	-
3. Long-term payable expenses	333		-	-
4. Internal payable on working capital	334		-	-
5. Long-term internal payables	335		-	-
6. Long-term unrealized revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term loans and financial leases	338		-	-
9. Convertible bonds	339		-	-
10. Preferred stock	340		-	-
11. Deferred income tax payable	341		-	-
12. Long-term payables provision	342		-	-
13. Science and Technology Development Fund	343		-	-

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, Cluster 4, Nhat Tan Ward, Tay Ho District, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2025

Interim balance sheet (continued)

CAPITAL SOURCE	Cod e	Explanat ion	Ending Balance	Beginning Balance
D - OWNER'S EQUITY	400		73,483,548,446	636,408,518,700
I. Equity	410	V.15	73,483,548,446	636,408,518,700
1. Owner's equity	411		603,109,880,000	603,109,880,000
- Common shares with voting rights	411a		603,109,880,000	603,109,880,000
- Preferred stock	411b		-	-
2. Capital surplus	412		8,329,176,600	8,329,176,600
3. Bond conversion option	413		-	-
4. Other owners' equity	414		-	-
5. Treasury stock	415		(14,550,000)	(14,550,000)
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Development investment fund	418		4,293,837,340	4,293,837,340
9. Enterprise Reorganization Support Fund	419		-	-
10. Other equity funds	420		-	-
11. Undistributed profit after tax	421		(542,234,795,494)	20,690,174,760
- Undistributed profit after tax accumulated to the end of the period	421a		20,690,174,760	20,788,200,696
- Undistributed profit this period	421b		(562,924,970,254)	(98,025,936)
12. Source of capital for basic construction investment	422		-	-
II. Other funding sources and funds	430		-	-
1. Funding sources	431		-	-
2. Funds for forming fixed assets	432		-	-
TOTAL CAPITAL	440		80,316,739,928	688,677,913,280

Prepared by



Hoang Xuan Vuong

Chief Accountant



Hoang Xuan Vuong

Prepared on 14 August, 2025



Nguyen Dinh Hung

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, Cluster 4, Nhat Tan Ward, Tay Ho District, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2025

BUSINESS PERFORMANCE REPORT

The first 6 months of the fiscal year ending December 31, 2025

Unit: VND

Lũy kế từ đầu năm đến cuối kỳ này

INDICATORS	Code	Explanation	Lũy kế từ đầu năm đến cuối kỳ này	
			This year	Last year
1. Sales and service revenue	01		-	-
2. Revenue deductions	02		-	-
3. Net revenue from sales and services	10		-	-
4. Cost of goods sold	11	VI.1	(7,043,470,225)	-
5. Gross profit from sales and service provision	20		7,043,470,225	-
6. Financial revenue	21		50,558	-
7. Financial costs	22		-	-
Including: interest expense	23		-	-
8. Cost of sales	25		-	-
9. Business management costs	26	VI.2	(2,783,888,951)	49,012,968
10. Net operating profit	30		9,827,409,734	(49,012,968)
11. Other income	31	VI.3	60,015,643,605	-
12. Other costs	32	VI.4	632,768,023,593	-
13. Other profits	40		(572,752,379,988)	-
14. Total accounting profit before tax	50		(562,924,970,254)	(49,012,968)
15. Current corporate income tax expense	51	VI.5	-	-
17. Profit after corporate income tax	60		(562,924,970,254)	(49,012,968)
18. Earnings Per Share	70	VI.6	(9,334)	(1)

Prepared on 14 August, 2025

Prepared by

Chief Accountant

Hoang Xuan Vuong

Hoang Xuan Vuong

Chairman
Nguyen Dinh Hung

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, Cluster 4, Nhat Tan Ward, Tay Ho District, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2025

CASH FLOW STATEMENT

(By Indirect method)

The first 6 months of the fiscal year ending December 31, 2025

Unit: VND

Lũy kế từ đầu năm đến cuối kỳ này

INDICATORS	Co de	Explan ation	Lũy kế từ đầu năm đến cuối kỳ này	
			This year	Last year
I. Cash flow from operating activities				
1. Profit before tax	01		(562,924,970,254)	(49,012,968)
2. Adjustments for the following items:				
- Depreciation of fixed assets and investment real estate	02		-	49,012,968
- Provisions	03		(10,561,638,816)	-
- Exchange rate gains and losses due to revaluation foreign currency monetary items	04		-	-
- Profit and loss from investment activities	05		(50,558)	-
- Interest expense	06		-	-
- Other adjustments	07		-	-
3. Profit from operations before changes in working capital	08		(573,486,659,628)	-
- Increase, decrease receivables	09		510,359,806,333	-
- Increase, decrease inventory	10		104,975,401,968	-
- Increase, decrease payables	11		(43,181,868,501)	-
- Increase, decrease prepaid expenses	12		(19,525,000)	-
- Increase, decrease trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15		-	-
- Other income from operating activities	16		-	-
- Other expenses for business activities	17		-	-
Net cash flow from operating activities	20		(1,352,844,828)	-
II. Cash flow from investing activities				
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21		-	-
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22		-	-
3. Money spent on lending, buying debt instruments other units	23		-	-
4. Proceeds from loan recovery, resale of debt instruments other units	24		-	-
5. Money spent on investment in other entities	25		-	-
6. Proceeds from capital investment in other entities	26		-	-
7. Interest income, dividends and profits	27		50,558	-
Net cash flow from investing activities	30		50,558	-

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, Cluster 4, Nhat Tan Ward, Tay Ho District, Hanoi City, Vietnam

INTERIM FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2025

Báo cáo lưu chuyển tiền tệ giữa niên độ (tiếp theo)

INDICATORS	Co de	Explan ation	Lũy kế từ đầu năm đến cuối kỳ này	
			This year	Last year
III. Cash flow from financing activities				
1. Proceeds from issuing shares, receiving capital contributions owner	31		-	-
2. Money returned to owners, buyback issued company shares	32		-	-
3. Proceeds from borrowing	33		-	-
4. Loan principal repayment	34		-	-
5. Lease principal repayment	35		-	-
6. Dividends, profits paid to owners	36		-	-
Net cash flow from financing activities	40		-	-
Net cash flow during the period	50		(1,352,794,270)	-
Cash and cash equivalents at the beginning of the ye: 60	V.1		1,434,862,564	1,435,554,586
Impact of Foreign Exchange Rate Fluctuations on Curre 61			-	-
Cash and cash equivalents at the end of the period	70	V.1	82,068,294	1,435,554,586

Prepared on 14 August, 2025

Prepared by

Chief Accountant

Chairman



Hoang Xuan Vuong

Hoang Xuan Vuong

Nguyen Dinh Hung

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

NOTES TO INTERIM FINANCIAL STATEMENTS

First 6 months of the fiscal year ending 31 December , 2025

I. CHARACTERISTICS OF COMPANY OPERATIONS

1. **Form of capital ownership** : Joint Stock Company
2. **Business Field** : Production, business, service
3. **Main business lines during the period:**
 - Wholesale of agricultural and forestry raw materials (except wood, bamboo) and live animals. Details: Production, processing, purchase and sale of agricultural products; production and processing of agricultural products;
 - Construction of other civil engineering works;
 - Wholesale of electronic and telecommunications equipment and components./.
4. **Normal production and business cycle:** Within 12 months.
5. **Number of employees as of June 30, 2024:** 11 people
6. **Declaration Statement on comparability of information in financial statements:** The interim financial statements for the first 6 months of the fiscal year ending December 31, 2025 are fully consistent and comparable with the interim financial statements for the first 6 months of the fiscal year ending December 31, 2024 and the financial statements for the fiscal year ending December 31, 2024.

II. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

1. **Fiscal year**
The Company's fiscal year begins on January 1 and ends on December 31 of each year.
2. **Currency used in accounting**
The currency used in accounting is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND REGIMES APPLIED

1. **Applicable accounting regime**
The Company applies accounting standards, Vietnamese Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC and circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing and presenting Financial Statements.
2. **Statement on compliance with accounting standards and accounting regimes**
The Board of Directors ensures that it has complied with the requirements of accounting standards, the Vietnamese Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

supplementing a number of articles of Circular No. 200/2014/TT-BTC as well as circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing Financial Statements.

3. Applicable accounting form

The company uses a computerized general journal accounting system.

IV. ACCOUNTING POLICIES APPLIED

1. Basis for preparing financial statements

Financial statements are prepared on the accrual basis of accounting (except for information relating to cash flows).

2. Principles of recording cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits, cash in transit and short-term investments with maturity or maturity not exceeding 3 months from the date of purchase, easily convertible to known amounts of cash and subject to an insignificant risk of change in value.

3. Financial investments

Loans

Loans are measured at cost less allowance for doubtful debts. Allowance for doubtful debts on loans is made based on the expected level of loss that may occur.

Investments in associates

Affiliated companies

An affiliated company is an enterprise that Company have significant influence but does not have control over financial and operating policies. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control over those policies.

Investments in associates are initially recognised at cost, which includes the purchase price or capital contribution plus any costs directly attributable to the investment. In case of investment in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of occurrence.

Dividends and profits of periods prior to the investment being purchased are accounted for as a reduction in the value of the investment itself. Dividends and profits of periods after the investment was purchased Okay revenue recognition Dividends received in shares are only tracked by the number of shares increased, not the value of shares received/recorded at par value.

Investments in equity instruments of other entities

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

Investments in equity instruments of other entities are initially recorded at cost, including the purchase price or capital contribution plus costs directly related to the investment. Dividends and profits of periods prior to the investment being purchased are accounted for as a reduction in the value of the investment itself. Dividends and profits of periods after the investment was purchased Okay revenue recognition Dividends received in the form of shares are only tracked by the number of Totalitional shares, not recording the value of shares received/recorded at par value (except for state-owned companies that comply with current regulations of law).

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

4. Principles of inventory recognition

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- **Original Materials, goods:** include costs of purchase and other directly relevant costs incurred in bringing the inventories to their present location and condition.
- **Finished products:** include costs of raw materials, direct labor and related general manufacturing costs allocated based on normal operating levels/land use rights costs, direct costs and related general costs incurred during the investment process of constructing finished real estate products..
- **CWork in progress:** includes only main raw material cost (or other cost element as appropriate).

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories is calculated using the weighted average method and is accounted for using the perpetual inventory method.

Provision for inventory decline is made at the end of the year when there is a decrease in the net realizable value compared to the original cost of inventory.

5. Accounts Receivable

Accounts receivable are stated at carrying amount less allowance for doubtful debts.

The classification of receivables as trade receivables and other receivables is carried out according to the following principles:

- **Trade receivables** reflect commercial receivables arising from purchase and sale transactions, including receivables for export sales entrusted to other entities.
- **Other receivables** reflect non-commercial receivables not related to purchase and sale transactions.
- **Provision for doubtful debts** is made for each doubtful debt based on the age of overdue debts or the expected level of loss that may occur, specifically as follows:
- **For overdue receivables:**
 - 30% of the value for overdue receivables from 6 months to less than 1 year.
 - 50% of the value for overdue receivables from 1 year to less than 2 years.
 - 70% of the value for receivables overdue from 2 years to less than 3 years.
 - 100% of the value for receivables 3 years or more old.
- **For receivables that are not overdue but are unlikely to be recovered:** establish provisions based on expected loss level.

6. Principles of recording and depreciating fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the date when the assets are ready for use. Expenditures incurred after initial recognition are only recognized as an increase in the cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of the assets. Expenditures that do not satisfy the above conditions are recognized immediately as expenses.

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

When fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is included in income or expenses for the period.

Fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation years for various types of fixed assets are as follows:

Type of fixed asset	No. 5
Houses, buildings	06 - 25
Machinery and equipment	05 - 12
Means of transport, transmission	06 - 10
Other fixed assets	03 - 08

7. Investment real estate

Investment property is land use rights held for the purpose of earning rental income or for capital appreciation. Investment property is stated at cost less accumulated depreciation. The cost of investment property is the total cost that the Company has to pay or the fair value of the consideration given to acquire the investment property up to the time of purchase or completion of construction.

Expenses related to investment real estate incurred after initial recognition are recorded as expenses, unless these expenses are likely to make the investment real estate generate more economic benefits in the future than the initially assessed level of performance, then they are recorded as an increase in original cost.

The Company's investment property as of December 31, 2020 is the value of land use rights at Cay Da Phuong Bang area, Song Phuong, Hoai Duc, Hanoi, with a term of use until 2043, the purpose of land use is to grow perennial fruit trees. The Company does not depreciate this property.

8. Accounting principles for payables and accrued expenses

Liabilities and accruals are recognized for amounts to be paid in the future for goods and services received. Accruals are recognized based on reasonable estimates of the amounts to be paid.

The classification of payables as trade payables, accrued expenses and other payables is made according to the following principles:

- Trade payables reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the Corporation/Enterprise, including payables when importing through a consignee.
- Payable expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and documents, and amounts payable to employees for leave wages, production and business expenses that must be accrued in advance.

Other payables reflect non-commercial payables not related to the purchase, sale or provision of goods and services..

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

9. Loan recognition principles.

The company must monitor the payment terms of the loans in detail. For loans with a repayment period of more than 12 months from the date of the financial statements, accountants present them as long-term loans and financial leases. For loans due within the next 12 months from the date of the financial statements, accountants present them as short-term loans and financial leases to have a payment plan.

10. Principle of equity recognition

Owner's equity

Owner's equity is recorded at the actual amount invested by shareholders.

Retained earnings

Record business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the enterprise.

Treasury stock

When buying back shares issued by the Company, the amount paid including transaction-related expenses is recorded as treasury shares and reflected as a deduction in equity. When reissuing, the difference between the reissue price and the book value of treasury shares is recorded in the Capital Surplus indicator.

Funds are set aside and used according to the Company Charter.

11. Principles and methods of revenue recognition

a) Revenue from sales of goods and finished products

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of ownership of the product or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify costs associated with sales transactions./.

b) Service revenue

Revenue from providing services is recognized when all of the following conditions are simultaneously satisfied:

- Revenue is measured with relative certainty;
- It is possible to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed on the date of the Balance Sheet;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service./.

c) Financial revenue

Revenue arising from interest, royalties, dividends, shared profits and other financial revenue is recorded when both (02) of the following conditions are simultaneously satisfied:

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is determined relatively certainly./.

12. Principles of recording cost of goods sold

Cost of goods sold in the period is recorded in accordance with revenue generated in the period and ensures compliance with the principle of prudence.

For direct material costs consumed in excess of normal levels, labor costs, and fixed general manufacturing costs not allocated to the value of products in stock, accountants must immediately calculate them into the cost of goods sold (after deducting compensation, if any), even when the products and goods have not been determined to be consumed.

The provision for inventory price reduction is included in the cost of goods sold based on the quantity of inventory and the difference between the net realizable value being less than the original cost of inventory. When determining the volume of inventory with price reduction requiring provision, the accountant must exclude the volume of inventory for which a sales contract has been signed (with a net realizable value not lower than the book value) but has not been transferred to the customer if there is certain evidence that the customer will not abandon the contract.

13. Borrowing cost principle

Borrowing costs include interest and other costs incurred in connection with borrowing.

Borrowing costs are recognized as expenses when incurred. Where borrowing costs are directly related to the construction or production of an asset that takes a substantial period of time (over 12 months) to get ready for its intended use or sale, these borrowing costs are capitalized. For loans specifically used to build fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income from temporary investment of loans is recorded as a reduction in the original cost of the related assets.

For general borrowings used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average cumulative costs incurred for investment in basic construction or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding borrowings during the period, except for separate borrowings serving the purpose of forming a specific asset.

14. Principles of selling costs and business management costs

Selling expenses reflect actual costs incurred in the process of selling products, goods, and providing services, including costs of offering, introducing products, advertising products, sales commissions, product and goods warranty costs (except construction activities), preservation, packaging, transportation costs, etc.

Business management costs reflect the general management costs of the enterprise, including costs for salaries of employees in the business management department (salaries, wages, allowances, etc.); social insurance, health insurance, union fees, unemployment insurance for business management employees; costs of office materials, labor tools, depreciation of fixed assets used for business management; land rent, business license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); other cash expenses (reception, customer conferences, etc.).

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

15. Principles and methods of recording current corporate income tax expenses

Corporate income tax expense is current income tax, calculated on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward.

The company is obliged to pay corporate income tax at a rate of 20%.

The Company's tax settlement is subject to examination by the tax authorities. Since the application of tax laws and regulations to various types of transactions is susceptible to varying interpretations, the tax amounts presented in the Financial Statements may be subject to change at the discretion of the tax authorities.

16. Financial assets

Classification of financial assets

The Company classifies its financial assets into the following groups: financial assets at fair value through the Statement of Business Performance, investments held to maturity, loans and receivables, and available-for-sale financial assets. The classification of these financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial assets are recorded at fair value through the Statement of Business Performance

Financial assets are classified as measured at fair value through the Statement of Income if they are held for trading or designated as such at fair value through the Statement of Income upon initial recognition.

Financial assets are classified as held for trading securities if:

- Purchased or created primarily for the purpose of resale in the short term;
- The Company intends to hold for the purpose of short-term profit;
- Derivative financial instruments (except for derivative financial instruments that are identified as a financial guarantee contract or a designated and effective hedging instrument).

Held to maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity that the Company has the intention and ability to hold to maturity.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments and are not listed on an active market.

Financial assets available for sale

Available-for-sale financial assets are non-derivative financial assets that are designated as available-for-sale or that are not classified as financial assets at fair value through profit or loss, held-to-maturity investments, or loans and receivables.

Initial book value of financial assets

Financial assets are recognised at the date of acquisition and derecognised at the date of sale. At the time of initial recognition, financial assets are measured at their purchase price/issuance costs plus any other costs directly attributable to the acquisition or issue of the financial asset.

17. Financial liabilities and equity instruments

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

19. Financial instruments are classified as financial liabilities or equity instruments upon initial recognition in accordance with the substance and definitions of financial liabilities and equity instruments.

Financial liabilities

The Company classifies financial liabilities into groups: financial liabilities recorded at fair value through the Income Statement, financial liabilities determined at amortized cost. The classification of financial liabilities depends on the nature and purpose of the financial liability and is determined at the time of initial recognition.

Financial liabilities are recorded at fair value through the Statement of Income.

A financial liability is classified as measured at fair value through the Statement of Income if it is held for trading or designated as such at fair value through the Statement of Income upon initial recognition.

Financial liabilities are classified as held for trading securities if:

- Issued or created primarily for the purpose of repurchase in the short term;
- The Company intends to hold for the purpose of short-term profit;
- Derivative financial instruments (except for derivative financial instruments that are identified as a financial guarantee contract or a designated and effective hedging instrument).

Financial liabilities are measured at amortized cost.

Financial liabilities are measured at amortised cost, which is the amount at which the financial liability is initially recognised minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

The effective interest method is a method of calculating the amortized cost of a financial liability or group of financial liabilities and allocating interest income or expense over the relevant period. The effective interest rate is the rate at which estimated future cash flows that will be paid or received over the expected life of the financial instrument or, if appropriate, shorter, are discounted to the net present carrying amount of the financial liability.

Initial book value of financial liability

At initial recognition, financial liabilities are measured at issue price plus any costs directly attributable to the issue of the financial liability.

Equity instruments

An equity instrument is a contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

18. Report by department

A business segment is a distinguishable component that is engaged in providing 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 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.

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

19. Related parties

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

In considering a related party relationship, attention is paid to the substance of the relationship rather than to the legal form.

Transactions with related parties during the period are presented in note VII.1.

V. TOTALITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM BALANCE SHEET**1. Cash and cash equivalents**

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Cash	16,351,505	1,419,871,505
Non-term bank deposits	65,716,789	14,991,059
Total	82,068,294	1,434,862,564

2. Short-term trade receivables

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Son Duc Bao Company Limited	-	1,530,419,813
Halong Dream Hotel Joint Stock Company	-	3,316,084,634
Branch of Hanoi General Import-Export Joint Stock Company in Hoa Binh	-	1,173,442,800
Son Ha Project Development and Business Joint Stock Company	-	1,162,788,206
Geleximco Group - Joint Stock Company	-	8,279,405,698
Others	-	6,397,713,566
Total	-	21,859,854,717

The receivables that cannot be confirmed or recovered are recorded by the unit in the Company's loss expenses.

3. Short-term seller advance

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Mr. Pham Minh Tuan - Viet Long project	-	15,145,756,000
Tuong Huong Production and Trading Company Limited	-	9,655,493,974
Others	-	5,993,838,750
Total	-	30,795,088,724

The prepaid debts to the seller cannot be confirmed and recovered, the unit has recorded them in the Company's loss expenses.

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

4. Short-term loan receivable

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Mr./Ms. Nguyen Huu Tuong	-	23,041,975,000
Mr./Ms. Dao Ngoc Chuong	-	18,198,148,005
Mr./Ms. Nguyen Quang Hai	-	35,000,000,000
Mr./Ms. Nguyen Dang Hung	-	36,000,000,000
Mr./Ms. Ngo Trong Huong	-	17,300,000,000
Mr./Ms. Nguyen Huu Dung	-	5,000,000,000
Mr./Ms. Tran Van Khang	-	24,000,000,000
Mr./Ms. Nguyen Kim Tuan	-	25,930,000,000
Mr./Ms. Nguyen Sy Lam	-	17,000,000,000
Mr./Ms. Luu Chi Hung	-	5,288,282,000
Mr./Ms. Nguyen Khac Nghia	-	51,222,258,313
Mr./Ms. Tran Ngoc Tuan	-	16,460,000,000
Mr./Ms. Nguyen Van Tam	-	5,000,000,000
Mr./Ms. Pham Van Vinh	-	2,504,527,404
Mr./Ms. Phan Van Tuan	-	5,000,000,000
Mr./Ms. Tong Thi Thanh Ha	-	7,706,300,000
Mr./Ms. Vu La Minh	-	76,906,072,828
Others	-	20,541,145,400
Total	-	392,098,708,950

The receivables from loans that cannot be confirmed or collected have been recorded by the unit in the Company's loss expenses.

5. Other receivables**a) Short term**

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Interest receivable (1)	-	28,345,592,001
Infrastructure Development Investment and General Trading Joint Stock Company (2)	-	36,000,000,000
Other short-term receivables	231,466,709	861,570,889
Total	231,466,709	65,207,162,890

(1) The receivable debt for loan interest that cannot be confirmed or recovered has been recorded by the unit in the Company's loss expense.

(2) Is a cooperation with Infrastructure Development Investment and General Trading Joint Stock Company under the investment cooperation contract No. 12/HDHTDT signed on December 21, 2016. Accordingly, Dai Chau Group Joint Stock Company and Infrastructure Development Investment and General Trading Joint Stock Company jointly contribute capital to implement the "High-rise residential project" at lot CC3, My Dinh II urban area, Tu Liem district, Hanoi city. The total investment to implement the project is 80 billion VND, Dai Chau Group Joint Stock Company contributes 36 billion VND, equivalent to 45% of the total investment capital.

The investment is currently neither recoverable nor verifiable, and the Company has recorded it as an impairment expense.

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

b) Long term

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Ha Long Group Joint Stock Company (3)	-	500,000,000
Total	-	500,000,000

(3) Is the capital contribution according to the Principle Contract No. 03/2010/HĐNT dated April 26, 2010 between the Company and Ha Long Group Joint Stock Company on cooperation in investing in a warehouse system in the Urban and non-tariff area in Hoa Binh ward, Mong Cai city, Quang Ninh province.

The investment is currently neither recoverable nor verifiable, and the Company has recorded it as an impairment expense.

6. Inventory

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Raw materials	-	90,754,787,269
Tools, instruments	-	11,172,637
Cost of production and unfinished business	15,556,791,409	15,556,791,409
Finished product	-	8,325,172,288
Goods	-	5,884,269,774
Total	15,556,791,409	120,532,193,377

Inventories are raw materials, tools, finished products, and goods that no longer exist according to inventory, and the Company has recorded them as loss expenses.

7. Tangible fixed assets

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Original price	-	37,890,183,797
Accumulated depreciation	-	(35,635,849,200)
Residual value	-	2,254,334,597

Fixed assets according to inventory no longer exist, the Company has recorded them in loss expenses.

8. Investment real estate

Investment real estate is the value of the right to use 3,386.6 m2 of land in the Cay Da Phuong Bang area, Song Phuong, Hoai Duc, Hanoi, with a term of use until 2043, the purpose of land use is to grow perennial fruit trees. This land lot was purchased by the Company from an individual and the Board of Directors authorized Mr. Duong Duc Hoa - Chairman of the Board of Directors to be the name on the Land Use Right Certificate.

DAI CHAU GROUP JOINT STOCK COMPANY

Group 23, cluster 4, Nhat Tan ward, Tay Ho district, Hanoi city

INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

9. Financial investments

	<u>Ending Balance</u>		<u>Beginning Balance</u>	
	<u>Original price</u>	<u>Preventive</u>	<u>Original price</u>	<u>Preventive</u>
<i>Investment in joint ventures and associates</i>	<i>33,250,000,000</i>	-	<i>33,250,000,000</i>	-
Xuan Minh Joint Stock Company Thanh Hoa	31,000,000,000	-	31,000,000,000	-
Dai Chau Trading - Import Export Company Limited	2,250,000,000	-	2,250,000,000	-
Total	33,250,000,000	-	33,250,000,000	-

10. Short-term trade payables

	<u>Year-end Balance</u>	<u>Beginning Balance</u>
BNB Trading and Smart Solutions Co., Ltd	-	3,222,886,956
Hung Hieu Investment and Trading Joint Stock Company	-	6,309,728,780
Tuong Huong Manufacturing and Trading Co., Ltd	-	10,480,199,872
Other entities	-	16,723,327,630
Total	-	36,736,143,238

The payables to the seller that cannot be confirmed, the unit has recorded in other income.

11. Short-term advance payment buyer

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Van Huong Investment and Tourism Joint Stock Company	-	1,310,400,346
Halong Dream Hotel Joint Stock Company	-	627,101,579
Thai Binh General Import Export Company Limited	-	748,897,363
Geleximco Group - Joint Stock Company	-	-
Phuong Nam Technology Development Investment Company Limited	2,563,440,000	-
Other objects	-	476,872,040
Total	2,563,440,000	3,163,271,328

The amount of prepayments from customers that cannot be confirmed is recorded in other income by the unit.

12. Short-term payable expenses

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Interest expense payable	-	70,027,073
Other short-term payable expenses	-	-
Total	-	70,027,073

The debt of interest expense payable cannot be confirmed at present, the unit has recorded it in other income.

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INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

13. Other short-term payables

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Insurance payables	325,951,088	325,951,088
Dividend payable for 2011	-	7,302,327,480
Total	<u>325,951,088</u>	<u>7,628,278,568</u>

The dividend payable debt cannot be confirmed at present, the unit has recorded it in other income.

14. Short term loan

	<u>Ending Balance</u>	<u>Beginning Balance</u>
An Binh Commercial Joint Stock Bank - Hanoi branch	3,837,685,829	3,837,685,829
Total	<u>3,837,685,829</u>	<u>3,837,685,829</u>

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INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

15. Equity***Equity Fluctuation Reconciliation Table***

	<u>Owner's equity</u>	<u>Capital surplus</u>	<u>Treasury stock</u>	<u>Development investment fund</u>	<u>Undistributed profit after tax</u>	<u>Total</u>
Last year's opening number	603,109,880,000	8,329,176,600	(14,550,000)	4,293,837,340	20,788,200,696	636,506,544,636
Profit in the previous year	-	-	-	-	(98,025,936)	(98,025,936)
Last year ending balance	<u>603,109,880,000</u>	<u>8,329,176,600</u>	<u>(14,550,000)</u>	<u>4,293,837,340</u>	<u>20,690,174,760</u>	<u>636,408,518,700</u>
Beginning balance of this year	603,109,880,000	8,329,176,600	(14,550,000)	4,293,837,340	20,690,174,760	636,408,518,700
Profit for the period	-	-	-	-	(562,924,970,254)	(562,924,970,254)
This period's ending balance	<u>603,109,880,000</u>	<u>8,329,176,600</u>	<u>(14,550,000)</u>	<u>4,293,837,340</u>	<u>(542,234,795,494)</u>	<u>73,483,548,446</u>

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Notes to the Financial Statements (continued)

Share

	Ending Balance	Beginning Balance
Number of shares registered for issuance	60,311,000	60,311,000
Number of shares sold to the public	60,310,988	60,310,988
- Common stock	60,310,988	60,310,988
- Preferred stock	-	-
Number of shares bought back	1,455	1,455
- Common stock	1,455	1,455
- Preferred stock	-	-
Number of shares outstanding	60,309,533	60,309,533
- Common stock	60,309,533	60,309,533
- Preferred stock	-	-

Outstanding shares face value: 10,000 VND.

VI. TOTALITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**1. Cost of goods sold**

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Reversal of inventory write-down provision	(7,043,470,225)	-
Total	(7,043,470,225)	-

2. Business management costs

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Fixed asset depreciation costs	-	49,012,968
Reversal of provision for doubtful debts	(3,518,168,591)	-
Outsourcing service costs	734,279,640	-
Total	(2,783,888,951)	49,012,968

3. Other income

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Handling prepaid buyer debt	14,864,007,966	-
Handling of accounts payable to vendors	37,051,407,107	-
Handling of dividend payable debt	7,302,327,480	-
Handling of accounts payable to employees and other payables	797,901,052	-
Total	60,015,643,605	-

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INTERIM FINANCIAL REPORT

First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

4. Other costs

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Administrative penalty costs	92,500,000	-
Handling customer receivables	33,560,591,355	-
Inventory Handling	104,975,401,968	-
Handling receivables for loans	392,264,708,950	-
Handling of loan interest receivables and investment cooperation receivables	66,345,092,001	-
Fixed Asset Handling	2,264,016,415	-
Handling investments in other companies	500,000,000	-
Processing of deposit and escrow deposits	630,604,180	-
Handling advance payments to sellers	32,135,108,724	-
Total	632,768,023,593	-

5. Current corporate income tax expense

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Total accounting profit before tax	(562,924,970,254)	(49,012,968)
Adjustments to increase or decrease accounting profit to determine profit subject to corporate income tax:	-	-
- Increase adjustments	-	-
- Adjustments for reduction	-	-
Taxable income	(562,924,970,254)	(49,012,968)
Losses from previous years are carried forward.	-	49,012,968
Taxable income	(562,924,970,254)	-
Corporate income tax rate	20%	20%
Current corporate income tax expense	-	-

6. Basic/diluted earnings per share

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Accounting profit after corporate income tax	(562,924,970,254)	(49,012,968)
Adjustments to increase or decrease accounting profit to determine profit attributable to common stockholders:	-	-
Earnings per share	(562,924,970,254)	(49,012,968)
Weighted average number of common shares outstanding during the period	60,309,533	60,309,533
Basic/diluted earnings per share	(9,334)	(1)

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First 6 months of the fiscal year ending December 31, 2025

Notes to the Financial Statements (continued)

Average common shares outstanding during the period are calculated as follows:

	<u>This year</u>	<u>Last year</u>
Common shares outstanding at the beginning of the year	60,309,533	60,309,533
Effect of Totalitional common stock issued	-	-
Average common shares outstanding during the period	60,309,533	60,309,533

VII. OTHER INFORMATION**1. Related party transactions***Transactions with key management members and related individuals are as follows:*

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

During the period, the unit did not have any transactions with related parties.

Other related parties of the Company include:

Related parties	Relationship
Dai Chau Trading - Import Export Company Limited	Affiliated companies
Xuan Minh Joint Stock Company Thanh Hoa	Affiliated companies

*The company does not have any transactions with other related parties.***2. Fair value of assets and liabilities**

	Book value		Fair value	
	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance
Financial assets				
Cash and cash equivalents	82,068,294	1,434,862,564	82,068,294	1,434,862,564
Accounts receivable	-	18,341,686,126	-	18,341,686,126
Loans	-	392,264,708,950	-	392,264,708,950
Other receivables	231,466,709	65,707,162,890	231,466,709	65,707,162,890
Financial assets available for sale	33,250,000,000	33,250,000,000	33,250,000,000	33,250,000,000
Total	33,563,535,003	510,998,420,530	33,563,535,003	510,998,420,530
Financial liabilities				
Loans and Debts	3,837,685,829	3,837,685,829	3,837,685,829	3,837,685,829
Payable to seller	-	36,736,143,238	-	36,736,143,238
Other payables	325,951,088	8,426,179,620	325,951,088	8,426,179,620
Total	4,163,636,917	49,000,008,687	4,163,636,917	49,000,008,687

The fair value of financial assets and financial liabilities is reflected at the amount at which the financial instruments could be exchanged in a current transaction between knowledgeable and willing parties.

The Company uses the following methods and assumptions to estimate fair value:

- The fair value of cash, short-term bank deposits, trade receivables, payables to suppliers and other short-term liabilities is equivalent to the book value of these items because these instruments have short maturities.

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Notes to the Financial Statements (continued)

- The fair value of receivables and loans with fixed or variable interest rates is assessed based on information such as interest rates, risks, repayment capacity and the nature of risks related to the debt. Based on this assessment, the Company estimates the allowance for the portion that is likely to be uncollectible.
- The fair value of listed available-for-sale financial assets is the published trading price at the end of the financial year. The fair value of unlisted available-for-sale financial assets is estimated using appropriate valuation methods.

3. Credit risk

Credit risk is the risk that a party to a contract is unable to fulfill its obligations, resulting in a financial loss to the Company.

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities including bank deposits.

Accounts receivable

The Company has a credit policy in place and regularly monitors the situation to assess whether the Company is exposed to credit risk. The Company does not have any material credit risk exposure to customers or counterparties because receivables come from a large number of customers operating in many different sectors.

Bank deposit

The majority of the Company's bank deposits are held at large, reputable banks in Vietnam. The Company considers the concentration of credit risk in bank deposits to be low.

4. Liquidity risk

Liquidity risk is the risk that the Company will have difficulty meeting its financial obligations due to lack of funds.

The Board of Directors has the ultimate responsibility for liquidity risk management. The Company's liquidity risk arises primarily from the mismatch of maturities between its financial assets and financial liabilities.

The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents and borrowings deemed adequate by the Board of Directors to meet the Company's operational needs and to mitigate the effects of fluctuations in cash flows.

The maturity of financial liabilities based on undiscounted contractual payments is as follows:

	From 1 year back down	Over 1 year up to 5 years	Over 5 years	Total
Ending Balance				
Loans and Debts	3,837,685,829	-	-	3,837,685,829
Payable to seller	-	-	-	-
Other payables	325,951,088	-	-	325,951,088
Total	4,163,636,917	-	-	4,163,636,917
Beginning Balance				
Loans and Debts	3,837,685,829	-	-	3,837,685,829
Payable to seller	36,736,143,238	-	-	36,736,143,238
Other payables	8,426,179,620	-	-	8,426,179,620
Total	49,000,008,687	-	-	49,000,008,687

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Notes to the Financial Statements (continued)

The Company believes that the concentration of risk with respect to debt repayment is low. The Company is able to repay its debts when they fall due from cash flows from operations and proceeds from maturing financial assets.

5. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk includes three types: currency risk, interest rate risk and other price risk.

The sensitivity analyses presented below are based on a constant value of net debt, with the ratio of fixed-rate debt to floating-rate debt remaining constant.

Foreign exchange risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Interest rate risk of Company Mainly related to money, short-term deposits, loans and borrowings.

The Company manages interest rate risk by analyzing market conditions to obtain the most favorable interest rates while remaining within its risk management limits.

6. Comparison information

The figures comparing the indicators on the Interim Balance Sheet are the figures on the 2024 Financial Statements. The figures comparing the indicators on the Interim Income Statement and Interim Cash Flow Statement are the figures on the Interim Financial Statements for the first 6 months of the fiscal year ending December 31, 2024 audited by Nhan Tam Viet Auditing Company Limited.

Due to the recovery of some lost documents and records, some indicators on the 2024 Financial Report is presented as follows:

	Code	Figures according to last year's audited financial statements	Condition data adjust	Adjusted figures
Balance sheet				
as of December 31, 2024				
CURRENT ASSETS	100	616.006.501.482	8.899.077.201	624.905.578.683
Cash and cash equivalents	110	13.021.242.750	(11,586,380,186)	1.434.862.564
Money	111	13.021.242.750	(11,586,380,186)	1.434.862.564
Short-term receivables	130	496.152.651.895	10,455,994,795	506.608.646.690
Short-term trade receivables	131	21.554,253,098	305,601,619	21,859,854,717
Short-term seller advance	132	21,936,198,200	8,858,890,524	30,795,088,724
Short-term loan receivable	135	392.098.708.950	166,000,000	392.264.708.950
Other short-term receivables	136	64,768,772,584	438.390.306	65.207.162.890
Provision for doubtful short-term receivables	137	(4,205,280,937)	687,112,346	(3,518,168,591)
Inventory	140	103.077.111.232	10,411,611,920	113,488,723,152
Inventory	141	114.129.740.203	6,402,453,174	120,532,193,377
Provision for inventory write-down	149	(11,052,628,971)	4,009,158,746	(7,043,470,225)

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INTERIM FINANCIAL REPORT

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Notes to the Financial Statements (continued)

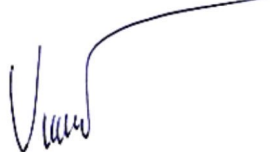
	Code	Figures according to last year's audited financial statements	Condition data adjust	Adjusted figures
Balance sheet				
as of December 31, 2024				
Other current assets	150	3,755,495,605	(382,149,328)	3,373,346,277
Deductible value Totalled tax	152	3,755,495,605	(382,149,328)	3,373,346,277
LONG-TERM ASSETS	200	61,747,791,998	2,024,542,599	63,772,334,597
Fixed assets	220	229,791,998	2,024,542,599	2,254,334,597
Tangible fixed assets	221	229,791,998	2,024,542,599	2,254,334,597
Original price	222	36,241,956,917	1,648,226,880	37,890,183,797
Accumulated depreciation	223	(36,012,164,919)	376,315,719	(35,635,849,200)
TOTAL ASSETS	270	677,754,293,480	10,923,619,800	688,677,913,280
LIABILITIES PAYABLE	300	45,728,673,199	6,540,721,381	52,269,394,580
Short-term debt	310	45,728,673,199	6,540,721,381	52,269,394,580
Short-term trade payables	311	26,020,512,877	10,715,630,361	36,736,143,238
Short-term advance payment buyer	312	2,059,297,709	1,103,973,619	3,163,271,328
Payable to workers	314	728,923,979	(1,050,000)	727,873,979
Short-term payable expenses	315	83,974,709	(13,947,636)	70,027,073
Other short-term payables	319	7,626,136,068	2,142,500	7,628,278,568
Short-term loans and finance leases	320	9,103,713,292	(5,266,027,463)	3,837,685,829
OWNER'S EQUITY	400	632,025,620,281	4,382,898,419	636,408,518,700
Equity	410	632,025,620,281	4,382,898,419	636,408,518,700
Undistributed profit after tax	421	16,307,276,341	4,382,898,419	20,690,174,760
Undistributed profit after tax accumulated to the end of previous period	421a	16,405,302,277	4,382,898,419	20,788,200,696
TOTAL CAPITAL	440	677,754,293,480	10,923,619,800	688,677,913,280
Cash flow statement				
mid-year 6T2024				
Cash and cash equivalents at the beginning of the year	60	13,021,242,750	(11,585,688,164)	1,435,554,586
Cash and cash equivalents at the end of the period	70	13,021,242,750	(11,585,688,164)	1,435,554,586

Prepared by



Hoang Xuan Vuong

Chief Accountant



Hoang Xuan Vuong



Nguyen Dinh Hung