CONSOLIDATED FINANCIAL STATEMENTS QUARTER 2/2026

For the period ended 30 June 2026

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577 INVESTMENT CORPORATION

Form B01-DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

ASSETS	Codes	Notes	30/06/2026	01/01/2026 Restated
CURRENT ASSETS	**100**		**5.806.471.019.438**	**5.265.538.926.797**
Cash and cash equivalents	**110**	**V.1**	**3.011.769.083**	**4.104.148.855**
Cash	111		2.981.769.083	4.074.148.855
Cash equivalents	112		30.000.000	30.000.000
Short-term finalcial investments	**120**		**196.625.506.113**	**55.112.000.000**
Held-to-maturity investments	123	V.2	196.625.506.113	55.112.000.000
Short-term receivables	**130**		**854.536.837.789**	**1.027.562.398.057**
Short-term trade receivables	131	V.3	282.682.171.083	290.356.816.030
Short-term advances to suppliers	132	V.4	319.667.852.376	383.628.370.006
Other short-term receivables	135	V.5	254.916.866.201	356.307.263.892
Provision for short-term doubtful debts	136	V.6	(2.730.051.871)	(2.730.051.871)
Inventories	**140**		**4.639.174.928.449**	**4.093.661.567.696**
Inventories	141	V.7	4.639.174.928.449	4.093.661.567.696
Other short-term assets	**160**		**113.121.978.004**	**85.098.812.189**
Short-term prepayments	161	V.8	0	1.890.070.707
Value added tax deductibles	162		110.829.300.948	80.296.409.187
Taxes and other receivables from the State budget	163		2.292.677.056	2.912.332.295
NON-CURRENT ASSETS	**200**		**2.522.945.301.579**	**2.510.720.896.436**
Long-term receivables	**210**		**79.494.206.403**	**52.518.721.267**
Long-term trade receivables	211	V.2	25.604.074.273	23.598.225.137
Other long-term receivables	215	V.5	53.890.132.130	28.920.496.130
Fixed assets	**220**		**205.612.485.953**	**208.455.225.163**
Tangible fixed assets	221	V.10	174.234.657.967	177.077.397.177
- Cost	*222*		*231.954.778.506*	*231.954.778.506*
- Accumulated depreciation	*223*		*(57.720.120.539)*	*(54.877.381.329)*
Intangible fixed assets	227	V.11	31.377.827.986	31.377.827.986
- Cost	*228*		*31.646.927.986*	*31.646.927.986*
- Accumulated amortisation	*229*		*(269.100.000)*	*(269.100.000)*
Investment property	**240**	V.12	**22.060.019.832**	**22.720.928.406**
- Cost	*241*		*30.103.487.556*	30.103.487.556
- Accumulated depreciation	*242*		*(8.043.467.724)*	*(7.382.559.150)*
Long-term assets in progress	**250**		**5.790.355.613**	**5.741.204.903**
Long-term construction in progress	252		5.790.355.613	5.741.204.903
Long-term financial investments	**260**	V.13	**1.950.156.000.000**	**1.968.528.000.000**
Equity investments in other entities	263		18.150.000.000	18.150.000.000
Provision for impairment of long-term financial investments	264		(2.000.000.000)	(2.000.000.000)
Held-to-maturity investments	265	V.2	1.934.006.000.000	1.952.378.000.000
Other long-term assets	**270**		**259.832.233.778**	**252.756.816.697**
Long-term prepayments	271	V.8	256.867.523.470	245.671.143.549
Deferred tax assets	272		2.964.710.308	7.085.673.148
TOTAL ASSETS (270=100 + 200)	**280**		**8.329.416.321.017**	**7.776.259.823.233**

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CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

RESOURCES	Codes	Notes	30/06/2026	01/01/2026 Restated
LIABILITIES	**300**		**6.508.705.207.254**	**5.955.395.704.320**
Current liabilities	**310**		**2.337.022.871.214**	**2.020.221.614.596**
Short-term trade payables	311	V.14	53.452.150.219	37.810.446.682
Short-term advances from customers	312	V.15	28.534.365.597	28.534.365.597
Taxes and amounts payable tothe State budget	314	V.9	6.933.337.031	17.410.494.568
Payables to employees	315		1.765.983.149	1.729.395.834
Short-term accrued expenses	316	V.16	37.789.375.379	29.392.757.782
Other current payables	320	V.17	336.849.321.669	295.059.969.749
Short-term loans and obligations under finance leases	321	V.19	1.548.301.336.441	1.285.649.571.493
Short-term provisions	322	V.18	322.666.513.634	322.666.513.634
Bonus and welfare funds	323		730.488.095	1.968.099.257
Long-term liabilities	**330**		**4.171.682.336.040**	**3.935.174.089.724**
Other long-term payables	337	V.17	783.494.401.417	765.244.414.786
Long-term loans and obligations under finance leases	338	V.19	3.387.401.082.595	3.169.142.822.910
Deferred tax liabilities	341		786.852.028	786.852.028
EQUITY	**400**		**1.820.711.113.763**	**1.820.864.118.913**
Owner's equity	**410**	V.20	**1.820.711.113.763**	**1.820.864.118.913**
Owner's contributed capital	411		1.004.756.560.000	1.004.756.560.000
- Ordinary shares carrying voting rights	*411a*		*1.004.756.560.000*	*1.004.756.560.000*
Share premium	412		207.059.165.444	207.059.165.444
Treasury shares	415		(7.087.077.763)	(7.087.077.763)
Retained earnings	420		611.315.341.739	611.269.244.231
- Retained earnings accumulated to the prior year end	*420a*		*610.896.030.393*	*601.938.898.260*
- Retained earnings of current year	*420b*		*419.311.346*	*9.330.345.971*
Non-controlling interests	429		4.667.124.343	4.866.227.001
TOTAL RESOURCES (440 = 300 + 400)	**440**		**8.329.416.321.017**	**7.776.259.823.233**

CÔNG TY CỔ PHẦN ĐẦU TƯ NĂM BẢY BẢY
M.S.D.N: 0303885305 - C.T.C.P. * P. THẠNH MỸ TÂY - TP. HỒ CHÍ MINH

Nguyen Van Minh	**Nguyen Van Minh**	**Nguyen Ba Lan**
Preparer	**Chief Accountant**	**General Director**

Ho Chi Minh City, 29 July 2026

577 INVESTMENT CORPORATION Form B02-DN/HN

CONSOLIDATED INCOME STATEMENT

Items	Codes	Notes	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1. Gross revenue from goods sold and services rendered	**1**	VI.1	4.882.361.910	9.420.654.522	8.707.576.813	23.049.731.060
2. Deductions	2		-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	**10**		**(23.798.455.774)**	**9.420.654.522**	**(19.973.240.871)**	**23.049.731.060**
4. Cost of sales	11	VI.2	(23.522.424.238)	6.619.070.536	(20.203.507.423)	14.901.747.180
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	**20**		**(276.031.536)**	**2.801.583.986**	**230.266.552**	**8.147.983.880**
6. Gain/loss from disposal of investment property	**21**		-	-	-	-
7. Financial income	22	VI.3	68.031.743.343	114.984.421.094	126.733.759.152	186.372.361.546
Financial expenses	23	VI.4	44.754.942.842	70.650.120.042	84.427.068.946	133.053.037.952
8. *- In which: Interest expense*	*24*		*44.754.942.842*	*68.233.978.766*	*84.427.068.946*	*130.631.369.994*
9. Selling expenses	25	VI.5	25.923.415	6.203.202	1.173.177.112	613.063.034
10. General and administration expenses	26	VI.6	2.544.012.689	7.079.459.166	4.281.209.665	10.328.236.464
11. Operating profit [30 =20+21+22-(23+25+26)]	**30**		**20.430.832.861**	**40.050.222.670**	**37.082.569.981**	**50.526.007.976**
12. Other income	31	VI.7	465.520.986	600.928.506	2.076.933.273	798.734.800
13. Other expenses	32	VI.8	9.940.047.057	35.315.042.578	27.571.815.884	44.931.088.666
14. Loss from other activities (40 = 31 - 32)	**40**		**(9.474.526.071)**	**(34.714.114.072)**	**(25.494.882.611)**	**(44.132.353.866)**
15. Accounting profit before tax (50 = 30 + 40)	**50**		**10.956.306.790**	**5.336.108.598**	**11.587.687.370**	**6.393.654.110**
16. Current corporate income tax expense	51	VI.9	6.755.394.903	5.579.344.335	7.246.515.842	6.291.170.743
17. Deferred corporate tax income	52		4.120.962.840	(292.799.732)	4.120.962.840	
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**79.949.047**	**49.563.995**	**220.208.688**	**102.483.367**
Net profit/(loss) attributable to non-controlling interest	**61**		(107.964.156)	(57.233.026)	(199.102.658)	(129.198.940)
Net profit attributable to owners of the parent	**62**		**187.913.203**	**106.797.021**	**419.311.346**	**231.682.307**
19. Basic earnings per share	70		2	1	4	2

Nguyen Van Minh
Preparer

Nguyen Van Minh
Chief Accountant

CÔNG TY CỔ PHẦN ĐẦU TƯ

Nguyen Ba Lan
General Director

Ho Chi Minh City, 29 July 2026

577 INVESTMENT CORPORATION

Form B03-DN/HN

CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

	ITEMS	Codes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	**Accounting profit before tax**	**01**	**11.587.687.370**	**6.393.654.110**
2.	**Adjustments for**			
	Depreciation and amortisation of fixed assets and investment properties	02	3.503.647.784	6.037.963.327
	Provisions	03	-	2.106.317.808
	Gain from investing activities	05	(126.733.759.152)	(138.985.585.626)
	Interest expenses	6	117.202.417.716	130.631.369.994
3.	**Operating profit before movements in working capital**	**08**	**5.559.993.718**	**6.183.719.613**
	(Increase)/Decrease in receivables	09	(106.220.582.110)	(47.783.965.369)
	(Increase)/Decrease in inventories	10	(545.513.360.753)	(69.525.422.260)
	Increase/(Decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	57.161.802.216	(16.116.606.360)
	(Increase)/Decrease in prepaid expenses	12	(9.306.309.214)	(14.679.204.240)
	Interest paid	14	(90.291.447.557)	(201.202.667.495)
	Corporate income tax paid	15	(17.682.198.754)	(7.848.731.878)
	Other cash outflows	17	(1.610.825.000)	(1.601.362.818)
	Net cash flow from operating activities	**20**	**(707.902.927.454)**	**(352.574.240.807)**
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Acquisition and construction of fixed assets and other long-term assets	21	(49.150.710)	(1.569.503.323)
2.	Proceeds from sales of fixed assets and other long-term assets disposal	22	-	617.741.506
3.	Cash outflow for lending and buying debt instruments of	23	-	(190.000.000.000)
4.	Cash recovered from lending and selling debt instruments of other entities	24	-	347.937.685.000
5.	Interest earned, dividends and profits received	27	225.949.673.759	170.692.277.321
	Net cash flow from investing activities	**30**	**225.900.523.049**	**327.678.200.504**

577 INVESTMENT CORPORATION Form B03-DN/HN
CONSOLIDATED CASH FLOW STATEMENT (continued)
(Indirect method)

ITEMS	Codes	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	1.176.654.608.172	1.368.064.999.999
2. Repayment of borrowings	34	(695.744.583.539)	(1.351.045.761.528)
Net cash flow from financing activities	**40**	**480.910.024.633**	**17.019.238.471**
Net decrease in cash and cash equivalents (50 = 20 + 30 + 40)	**50**	**(1.092.379.772)**	**(7.876.801.832)**
Cash and cash equivalents at the beginning of the year	**60**	**4.104.148.855**	**33.130.364.876**
Cash and cash equivalents at the end of the year (70 = 50 + 60)	**70**	**3.011.769.083**	**25.253.563.044**

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Nguyen Van Minh
Preparer

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Chief Accountant

Nguyen Ba Lan
General Director

Ho Chi Minh City, 29 July 2026

I. GENERAL INFORMATION

Structure of ownership

577 Investment Corporation (hereinafter referred to as "the Company") was incorporated under the Enterprise Registration Certificate No. 4103003556 issued by the Department of Planning and Investment of Ho Chi Minh City dated 4 July 2005 and the 20th amendment dated 20 July 2025.

The charter capital of the Company is VND 1,004,756,560,000, divided equally into 100,475,656 shares with par value of VND 10,000.

The head office of the Company is located at CII Tower Building, No. 152, Dien Bien Phu Street, Ward 25, Binh Thanh District, Ho Chi Minh City, Vietnam.

The English name of the Company: 577 Investment Corporation.

The Company's shares were officially listed on the Ho Chi Minh City Stock Exchange with the stock code as NBB.

The total number of employees of the Company as of March 31, 2026 and January 1, 2026 was 69 and 74, respectively.

Business sector

The Company operates in the real estate business sector.

Operating industry

The operating industry of the Company consist of developing and trading real estate properties; executing transportation and civil construction, investing in urban infrastructure; exploiting and processing minerals.

Principal activities

The principal activities of the Company during the year comprise of developing and trading real estate properties; civil engineering construction, mineral exploitation and processing.

Normal production and business cycle

The average production and business cycle of the Company's real estate sector starts from the time of applying for the investment license, carrying out site clearance and construction until completion. Therefore, the business cycle of the real estate sector is estimated for the period from 24 months to 60 months.

The production and business cycle of other activities of the Company is normally carried out in a period not exceeding 12 months.

I. GENERAL INFORMATION (continued)

The Company's structure

The Company has invested directly in subsidiaries and an associate. Details of these investees are as follows:

Name of Companies	30/06/2026		01/01/2026			
	Proportion of ownership interest (%)	Proportion of voting right power held (%)	Proportion of ownership interest (%)	Proportion of voting right power held (%)	Places of incorporation and operation	Principal activity
Subsidiaries						
1. Hung Thanh Construction - Trading - Service - Manufacturing Company Limited	95,0%	95,0%	95,0%	95,0%	Ho Chi Minh City	Trading real estate
2. Quang Ngai Mineral Investment Joint Stock Company	90,0%	90,0%	90,0%	90,0%	Quang Ngai Province	Exploitation of stone, sand, gravel and clay
3. Huong Tra Company Limited	99,0%	99,0%	99,0%	99,0%	Quang Ngai Province	Operational and business management of Tra Bong mineral water mine
Associate						
1. Tam Phu Investment & Construction Company Limited	49,0%	49,0%	49,0%	49,0%	Quang Nam Province	Trading real estate

I. GENERAL INFORMATION (continued)

The Company's structure (continued)

The Company's dependent accounting branches include:

- Binh Thuan Branch, registered at group 2, Phuoc Hai hamlet, Phuoc Hoi ward, Lam Dong province (formerly Tan Phuoc commune, Lagi town, Binh Thuan province).
- Northern Branch, registered at No. 14, group 7b, quarter 9B, Bai Chay ward (formerly Ha Long city), Quang Ninh province.
- Quang Ngai Branch, registered at 364 Vo Nguyen Giap, Truong Quang Trong ward (formerly Quang Ngai city), Quang Ngai province.

Disclosure of information comparability in the consolidated financial statements

The Company consistently applies accounting policies and regulations according to the Vietnamese Accounting Standards and the Accounting regime for enterprises promulgated under Circular No. 99/2025/TT-BTC ("Circular 99") dated 27 Octorber 2025 by the Ministry of Finance guiding the accounting regime for enterprises and Circular No. 43/2026/TT-BTC ("Circular 43") dated 20 July 2026 guiding the preparing and presenting of the consolidated financial statements. Therefore, information and accounting data presented in the financial statements are comparable.

II. ACCOUNTING CONVENTION AND FINANCIAL YEAR

Accounting convention

The accompanying consolidated financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to consolidated financial reporting.

The accompanying consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Financial year

The Company's financial year begins on 01 January and ends on 31 December.

III. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING REGIME

The Board of General Directors ensures to comply with requirements of Vietnamese Accounting Standards and the Accounting regime for enterprises promulgated under Circular No. 200/2014/TT-BTC ("Circular 200") dated 22 December 2014 by the Ministry of Finance guiding the accounting regime for enterprises and Circular No. 43/2026/TT-BTC ("Circular 43") dated 20 July 2026 guiding the preparing and presenting of the consolidated financial statements, as well as circulars guiding the implementation of accounting standards of the Ministry of Finance in the preparation and presentation of consolidation financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these consolidated financial statements, are as follows:

Estimates

The preparation of consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to consolidated financial reporting requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the year. Although these accounting estimates are based on the Board of General Directors's best knowledge, actual results may differ from those estimates.

Basis of consolidation

The consolidated financial statements incorporated the financial statements of the Company and enterprises controlled by the Company (its subsidiaries) which were prepared for the year ended 31 March 2025. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests in the net assets of consolidated subsidiaries are presented separately from the equity of the owners of the parent in the consolidated balance sheet. Non-controlling interests consist of those at the date of initial business combination and the portion of non-controlling interests in changes of total equity since the date of business combination. Losses incurred in a subsidiary must be allocated to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognized as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the financial year of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognized.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Disposal of subsidiary

When the Company loses control over a subsidiary, it shall derecognize assets, liabilities, and non-controlling interests in the former subsidiary, including other equity components at the date of loss control. Gain or loss resulting from the disposal is immediately recognized in the consolidated income statement for the year in which the disposal is taken place.

After partial disposal of a subsidiary, any interest retained in the former subsidiary shall be stated at carrying amount of the retained investment in the separate financial statements and adjusted thereafter for post-acquisition changes in the Company's share of the investee's equity if the former subsidiary is now an associate or shall be stated at cost if the former subsidiary is now an equity investment in another entity.

If the Company had disposed a part of the interest in a subsidiary and directly recognized in retained earnings of the consolidated balance sheet the effects of the transactions and now disposes of further interest in that subsidiary which results in a loss of control, the gain or loss previously recognized retained earnings would be transferred to the consolidated income statement when control is lost.

When the proportion of equity held by the Company in a subsidiary changes without loss of control, the transactions shall be accounted for as equity transactions. The effects of these transactions shall be recognised directly in retained earnings of the consolidated balance sheet, not being recorded in the consolidated income statement for the year in which the transaction occurred.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments, which are matured within three months commencing on transaction date, are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for: overdue receivables stated in economic contract, loan agreements, contractual commitments or debt commitments, and outstanding receivables which are doubtful of being recovered. Provision for overdue receivables is made based on overdue days in payment of principals following the initial economic contract, exclusive of the debts rescheduling between contracting parties, provision for outstanding receivables is made when the debtor is in bankruptcy, or is doing procedures to dissolve, missing, escaped.

An increase or decrease in provision for doubtful debts at the closing date is recognized in general and administration expenses in the year.

Held-to-maturity investments

Held-to-maturity investments are those investments that the Company has the intention and ability to hold until maturity. These include term deposits at banks, bonds, loans, and other held-to-maturity investments.

Held-to-maturity investments are recognized from the date of acquisition and are initially measured at cost, including the purchase price and directly attributable transaction costs. Interest income

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

earned after the acquisition date is recognized in the consolidated statement of profit or loss on an accrual basis. Interest accrued prior to the Company's acquisition is deducted from the cost at the time of purchase.

When there is objective evidence that part or all of an investment may not be recoverable and the loss can be reliably measured, such loss is recognized as finance expenses in the period and directly deducted from the carrying amount of the investment. Held-to-maturity investments are carried at cost less allowance for doubtful debts. The allowance for doubtful debts for held-to-maturity investments is provided in accordance with prevailing accounting regulations.

Loans are those granted under agreements between parties but are not traded in the market like securities.

Loans are measured at cost less allowance for doubtful debts. The allowance for doubtful debts for loans is determined based on the estimated level of potential losses.

Inventories

Properties held for sale

Properties held for sale include properties acquired or constructed for sale in the ordinary course of business and shall be measured at the lower of cost and net realisable value. Cost of properties held for sale include freehold and leasehold rights for land, costs of site preparation; construction and borrowing costs, planning and design costs, construction management cost and other related costs (if any) that have been incurred in bringing the inventory property to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, based on market price prevailing at reporting date less costs to completion and estimated costs of sale.

Other inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

Provision for devaluation of inventories is made in accordance with prevailing accounting regulations which allow provision to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at reporting date. The provision for devaluation of obsolete, damaged, or sub-standard inventories is not included in deductible expenses for calculation of corporate income tax until such inventories are disposed.

An increase or decrease in provision for devaluation of inventories at the closing date is recognized in the cost of sales in the year.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

	Years
Building and structure	50
Machinery and equipment	04 - 10
Motor vehicle and transmission	06 - 8
Office equipment	03

Loss or gain resulting from sales and disposals of tangible fixed assets is the difference between profit from sales or disposals of assets and their residual values and is recognized in the consolidated income statement.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the consolidated balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to consolidated profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs.

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals payable under operating leases are charged to the consolidated income statement on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight-line basis over the lease term.

The sale and leaseback are made when the fixed asset is sold and leased back to the seller. The difference in the selling price is less than the fair value of the fixed asset in the case of an operating lease, but the rental price is lower than the market rent, which is amortized to consolidated income statement with the lease payment during the lease period.

Intangible fixed assets and amortisation

Intangible fixed asset is presented at cost less accumulated amortization. Intangible fixed assets of the Company consist of land use rights with indefinite term and the computer software.

The costs of land use rights comprise all directly attributable costs of bringing the land to the condition available for use. Land use rights with indefinite term are not amortized.

The costs of computer software comprise their directly attributable costs of bringing the assets to their working condition for their intended use. Computer software is amortized using the straight-line method within 3 years.

Investment properties

Investment properties are composed of fitness room for rent at Diamond Riverside project and and utilities, swimming pool, tennis court in Carina Apartment held by the Company to earn rentals.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment properties (continued)

Investment properties held to earn rentals are stated at cost less accumulated depreciation. The costs of self-constructed investment properties are the finally accounted construction or directly attributable costs of the properties.

Investment properties held to earn rentals are depreciated using the straight-line method over their estimated useful lives, as follow:

	Years
Gym room and Childcare facility at Diamond Riverside apartment complex	20
Utilities, swimming pool, tennis cour in Carina Apartment	10 - 30

According to current regulations, no depreciation is recorded for investment properties held for capital appreciation and indefinite-term land use right. Where there is evidence that investment property held for appreciation has declined in value and the impairment can be measured reliably, the impairment loss of the property shall be recognized in cost of sales for the year.

A transfer of property to, or from investment property should only be made when there is a change in the intended use, evidenced by: end of owner-occupation and inception of an operating lease to another party for a transfer from owner-occupied property to investment property; commencement of owner-occupation for a transfer from investment property to owner-occupied property; commencement of development with a view to sale for a transfer from investment property to inventories; commencement of an operating lease to another party for a transfer from inventories to investment property.

Completion of construction and being available for investment for a transfer from self-constructed property to investment property.

The transfer between investment property, owner-occupied property and inventories do not change carrying amount of the property transferred and they do not change the cost of that property for measurement or disclosure purposes.

An investment property should be derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. Revenue from the sale of the investment property should be recognized at fair value of the proceeds received or to be received. Cost to sell and net book value of the investment property are recognized as cost of the sale of the investment property in consolidated income statement.

Construction in progress

Properties during construction for production, rental or administrative purposes, or for the purposes not yet determined, are carried at cost. Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.
The company adopts the equity method to present investments in associates in the consolidated financial statements. Accordingly, investments in associates are initially recognized at cost and

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments in associates (continued)

subsequently adjusted to reflect changes in the company's ownership interest in the earnings or losses of the investee after the date of investment. Distributions received from the investee are deducted from the carrying amount of the investment. The adjustment to the carrying amount is also made when the investor's interest changes resulting from income recognized directly in the equity of the investee, such as revaluation of fixed assets, exchange differences arising from financial statements translation.

When the investor's share of losses in an associate equals or exceeds the carrying amount of the investment, the Company shall not continue to recognize further losses unless the Company has a legal or constructive obligation to make payments on behalf of the associate or has made payments on behalf of the associate that it has guaranteed or otherwise committed to bear. If subsequently, the associate generates profits, the Company shall only recognize its share of profits after it has recovered its share of any previously unrecognized net losses.

The financial statements of associates are prepared for the same period as the Company's consolidated financial statements and apply accounting policies consistent with that of the Company. Appropriate consolidation adjustments have been made to ensure the accounting policies are applied consistently with the Company.

When the Company divests disposes a part of its stake interest in an associate, profit gain or loss from the transactionon the disposal is recognized in the consolidated income statement.

In case the Company or any of its subsidiaries engage in transactions with an associate, unrealized gains/losses corresponding to the Company's ownership interest in the associate must be eliminated from the consolidated financial statements.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company’s interest in the relevant associate.

Equity investment in other entities

Investments in other entities present the Company’s investments in equity of the entities over which the Company has no control, joint control, or significant influence.

Investments in other entities are initially recognized at cost, including the purchase price, capital contribution and any directly attributable transaction costs. Pre-acquisition dividends and profits of the investment are recorded as a reduction in the value of the investment. Post-acquisition dividends and profits are recognized as revenue. When the investors receive stock dividends, they only record the number of additional shares, not recording an increase in the value of investments and income from stock dividends.

Provisions for impairment of equity investment are made as follows:

- For investments in listed companies or equity investments for which the fair value can be reliably measured, the allowance shall be made according to the fair value of the shares;

- For investments whose fair value is not identifiable at the reporting date, the allowance shall be made according to the investee's loss with an amount equal to the difference between the actually contributed capital and the owner’s equity multiplied by the portion of ownership interest.

An increase or decrease in allowance for diminution in value of investments in other entities at the closing date is recognized as a financial expense in the period.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities, and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition.

Goodwill arising on the acquisition of a subsidiary is recognized as a non-current asset in the consolidated balance sheet and is amortized on the straight-line basis over its estimated period of benefit which the maximum estimated period should not exceed 10 years. Periodically, the parent company must assess impairment losses of the commercial advantage in the subsidiary. If there are indicators of impairment loss incurred is higher than the yearly allocated amount of goodwill on the straight-line basis, the higher amount will be recognized in the consolidated income statement.

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. The Company does not amortize this goodwill.

On disposal of a subsidiary, the attributable amount of unamortized goodwill included in the determination of the profit or loss on disposal.

Negative goodwill

Negative goodwill represents the excess of the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition over the cost of acquisition. Negative goodwill is immediately recognised in the consolidated income statement at the acquisition date.

Prepayments

Prepayments are expenses which have already been paid but relate to results of operations of multiple accounting periods and are expected to provide future economic benefits to the Company. Prepayments comprise cost of show flat and real estate brokerage commissions; mining cost unqualified for capitalization and other types of prepayments.

Cost of show flat and real estate brokerage commissions are recognized as long-term prepayments and amortized to the consolidated income statement as a proportion of revenue of projects when the Company hands over properties to customers.

The mineral exploitation rights acquired by the Company through the acquisition of a subsidiary are recorded as a long-term prepaid expense. These mineral exploitation rights will be allocated based on the actual production volume in each period compared to the estimated remaining reserves of the mine.

Mining cost unqualified for capitalization includes:

- Expenditures for exploration, mine reserve assessment and compensation costs, mine construction;
- The cost of removal of overburden during the stone quarrying process;
- Mining fees paid to the People's Committee of the locality where the mining takes place.

Cost of exploration, mine reserve assessment, compensation and mine construction

The costs herein are recognized as long-term prepayments on the basis of actual costs incurred. These costs are amortized on a straight-line basis over the granted period for mining.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The cost of removing the overburden during the stone quarrying process

The cost of removal of overburden during the stone quarrying process is deferred where the Company can access the new stone for mining; it is probable that the future economic benefits can be obtained by the Company and the costs incurred could be reliably measured. This cost is allocated at the ratio of actual annual quantity and total estimated volume of stone.

Mining fees

Mining fees is calculated based on the exploitable reserve multiplied by the unit price announced by the People's Committee of the province where the mining takes place in accordance with the Decree No. 203/2013/ND-CP dated 28 November 2013 of the Government. Mining fees is recognized as a prepaid expense and is amortized over the granted period.

Tools and supplies issued for consumption are capitalized as prepayments, and are allocated to operating cost using the straight-line method within 3 years in accordance with the current prevailing accounting regulations.

Trade and other payables

Accounts payable are monitored in detail by payable terms, debtors, original currency and other factors depending on the Company's managerial requirements. Accounts payable to suppliers include trade payables arising from buying-selling transactions and payables for import through entrustees (in import entrustment transactions). Other payables include non-trade payables, not related to buying-selling transactions. Accounts payable are classified as short-term and long-term in the consolidated statement of financial position based on the remaining period of these payables at the reporting date.

Accrued expenses

Accrued expenses are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Company or lack of accounting document, which are recorded to operating expenses of the reporting year.

Payable provisions

Payable provisions are recognised when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle that obligation. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation as at the balance sheet date.

Business cooperation contract

Business cooperation contract ("BCC") is an agreement between the Company and its contractual partners to carry out economic activities jointly but does not form an independent legal entity. This activity is controlled by one of the parties. BCC stipulates that the parties to BCC are entitled to share profits if BCC's operating results are profitable or guaranteed at least according to the terms of the contract.

Loans and obligations under finance leases

Including loans and finance lease liabilities of the Company. Loans under the forms of issuance of bonds or preference shares with provisions requiring the issuer to repurchase at a certain time in the future shall not be recorded in this account. The Company accounts for in details each object of the loans and finance lease liabilities and classifies short-term and long-term debt by payable term of loans, finance lease liabilities.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)
Loans and obligations under finance leases (continued)

Expenses directly attributable to the loan are recognized as finance expenses, except for costs incurred on a particular loan for investment, construction, or production of an asset in progress, which are capitalized under the accounting standard "Borrowing costs".

Bonds
Bonds are issued as long-term borrowings.

Carrying value of straight bond is recorded on net basis, equal to bonds' nominal amount less (-) Bond discount plus (+) Bond premium.

The Company accounts for the issued bonds' discount and premium individually and recognizes their amortization for the purpose of determining borrowing costs which are recorded as expenses or capitalized during each period, as follows:

- Bond discount is amortized gradually during bonds' life, accounted for as borrowing costs;
- Bond premium is amortized gradually during bonds' life, reducing borrowing costs;

Discount or premium is amortized by using straight-line method during bond term.

Costs directly attributable to the issuance of straight bond are initially recorded as a deduction from the principal of the straight bond. Periodically, such costs are allocated under the straight-line method over the term of the bond by increasing the principal and corresponding borrowing cost.

Owner's equity recognition

Owner's equity is recognized by actual capital contributions from shareholders.

Share premium is recognized at the larger or smaller difference between issuing price and par value of shares upon the initial public offering, additional issuance or re-issuance of treasury shares. Costs directly attributable to issuance of additional shares and re-issuance of treasury shares are recorded as a reduction in share premium.

Treasury shares are shares issued by the Company and then acquired. Treasury shares are recorded at the actual value and presented on the consolidated balance sheet as a deduction from equity. No gain or loss is recognized upon purchase, sale, issue or cancellation of the Company's own equity instruments.

Retained earnings is recognized by operating results less (-) current corporate income tax expense and adjustments due to the retrospective application of changes in accounting policies and the retrospective adjustments for material misstatements of prior years.

Net profit after tax is available for distribution to the shareholders and being paid in the following year under approval in the Annual General Meeting of the Company.

Appropriation of reserves and funds from profit after tax is based on the Company's ordinance and approval in the Annual General Meeting.

Revenue recognition

Revenue from the sale of real estate

Revenue from the sale of real estate which the Company is the investor is recognized when all five (5) following conditions are satisfied:

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)
Revenue recognition (continued)

(a) The real estate has been completed and transferred to the buyer, the Company has transferred to the buyer the significant risks and rewards of ownership of the real estate;
(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the real estate sold;
(c) The amount of revenue can be measured reliably;
(d) The economic benefits associated with the transaction flowed or will flow to the Company; and
(e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

For subdivided land plot for sale, if it is transferred to the customer (regardless legal procedures for land use right certificate done or not) and contract is irrevocable, revenue is recognized when satisfying the following conditions:

(a) Risks and rewards associated with land plot are transferred to the buyer;
(b) The amount of revenue can be measured reliably;
(c) Costs related to sale of plots may be determined; and
(d) The Company has received or will receive economic benefits from sales of the plots.

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognized when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several years, revenue is recognized in each year by reference to the percentage of completion of the transaction at the balance sheet date of that year. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

(a) The amount of revenue can be measured reliably. Where the contract stipulates that the buyer is entitled to return the supplied services under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the services;
(b) It is probable that the economic benefits associated with the transaction will flow to the Company;
(c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate**.** Gains on financial investments are recognized when the Company's right to receive payment has been established.

Income from transferring the right to participate in project

Income from transferring the right to participate in project is defined as the amount received from the transfer contract and is recognized in consolidated income statement when the contract is operative. The economic benefits associated with the transaction flowed or will flow to the Company without any obligation to repay under any circumstances.

Cost of sales recognition

Cost of real estate properties sold
The cost of real estate sold is determined and recognized in profit or loss by reference to directly attributable cost and an allocation of overhead costs to corresponding size of the properties sold.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cost of sales recognition (continued)

Goods and other services

Cost of goods sold and services rendered are recorded at actually incurred amount and aggregated by value and quantity of finished goods, merchandise and materials sold and services rendered to customers, conforming to the matching principle and the precautionary principle. The costs exceeded normal levels of inventory and services are recognized immediately in operating results in the year.

Borrowing costs

Borrowing costs are recognized in the consolidated income statement in the year when incurred unless they are capitalized in accordance with Vietnamese Accounting Standard "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial year of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalized even when the construction period is under 12 months.

Cost of project investment cooperation

Regarding the investment cooperation contracts of real estate projects where the Company is the controlling party of activities and assets, the annually settled profits distributed to the partners shall be recognized in the consolidated income statement as the cost of project investment cooperation.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the consolidated income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognized on significant differences between carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognized for all temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Deferred tax is calculated at the tax rates that are expected to apply in the year when the liability is settled, or the asset realized. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Taxation (continued)

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

Earnings per share

Basic earnings per share is calculated by dividing post-tax profits or loss attributable to ordinary shareholders (after adjusting for appropriation for bonus and welfare funds) by weighted average number of ordinary shares in circulation during the year.

Related parties

The enterprises, associates and individuals are considered to be related to the Company if one party has ability, directly or indirectly through one or more intermediaries, to control over the other party or is under the control of the Company, or joint control with the Company; the associates and individuals directly or indirectly holding the voting power over the Company that exercise significant influence over the Company. Related parties may be the key management personnel, General Director and officers of the Company. Close family members of any individuals or associates herein or associates of these individuals are also considered as related parties.

In considering the relationship of each related party, the substance of the relationship is noted over the legal form.

Segment report

A segment is a distinguishable part of the Company involved in the provision of related products or services (by business segment), or in the provision of products or services within the scope a particular economic environment (geographical area) that has a risk and economic benefit different from the other business units. The Board of General Directors is of the view that the Company operates in its business segments of trading real estate properties, other activities and operates in a single geographic area of Vietnam. Therefore, segment report is prepared in term of business sector and segment report by geographical area will not be presented.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	30-06-26 VND	01-01-26 VND
Cash on hand	600.261.846	448.244.422
Cash in bank	2.381.507.237	3.625.904.433
Saigon Thuong Tin Commercial Joint Stock Bank	*1.267.149.788*	*1.115.799.552*
Joint Stock Commercial Bank for Foreign Trade of Vietnam	*16.732.916*	*57.434.697*
Vietnam Prosperity Joint Stock Commercial Bank	*197.594.965*	*186.358.154*
Vietnam Joint Stock Commercial Bank for Industry and Trade	*355.655.081*	*340.688.826*
Other bank	*544.374.487*	*1.925.623.204*
Cash equivalents	30.000.000	30.000.000
Total	**3.011.769.083**	**4.104.148.855**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

2. Held-to-maturity investments

	30-06-26		01/01/2026 - Restate	
	Carrying amount	Provision amount	Carrying amount	Provision amount
	VND	VND	VND	VND
a. Short-term				
Capital contribution under a business cooperation contract	196.625.506.113	-	55.112.000.000	-
Total	**196.625.506.113**	**-**	**55.112.000.000**	**-**
b. Long-term				
Capital contribution under a business cooperation contract	1.934.006.000.000	-	1.952.378.000.000	-
Total	**1.934.006.000.000**	**-**	**1.952.378.000.000**	**-**

(*)
- This is a cooperation with Ho Chi Minh City Infrastructure Investment Joint Stock Company *("CII Company")* on business investment and profit sharing from 152 Dien Bien Phu Building with an amount of 1,150 billion VND.
- This is a cooperation with CII Company on investment cooperation in the Ha Noi Highway project with an amount of 857,49 billion VND.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

3. Trade receivables

	30-06-26		01-01-26	
	Carrying amount	Provision amount	Carrying amount	Provision amount
	VND	VND	VND	VND
a. Short-term trade receivables				
Receivables from transferring real estate properties	***274.947.815.453***	**-**	***276.567.020.753***	**-**
Diamond Riverside High-rise Apartment project	*138.103.959.475*	-	*139.628.164.775*	-
City Gate Tower Apartment project	*103.950.610.505*	-	*103.950.610.505*	-
Thuy San Hill Villas Project - Quang Ninh Province	*18.055.295.473*	-	*18.150.295.473*	-
Son tinh Residential Area Project - Quang Ngai Province	*14.837.950.000*	-	*14.837.950.000*	-
Tran Dinh Tuan	3.265.123.636	-	9.239.631.336	-
Other short-term trade receivables	*4.469.231.994*	-	*4.550.163.941*	-
Total	**282.682.171.083**		**290.356.816.030**	
b. Long-term trade receivables				
Tran Dinh Tuan	25.604.074.273	-	23.598.225.137	-
Total	**25.604.074.273**	**-**	**23.598.225.137**	**-**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

4. Short-term advances to suppliers

	30-06-26		01-01-26	
	Carrying amount VND	Provision amount VND	Carrying amount VND	Provision amount VND
Related parties				
CII Engineering and Construction Joint Stock	34.184.478.845	-	43.996.718.203	-
	34.184.478.845	**-**	**43.996.718.203**	**-**
Other suppliers	**274.046.513.320**	**-**	**322.113.589.123**	**-**
Arch Real Estate Service Joint Stock Company	191.784.271.900	-	191.784.271.900	-
E&C Civil Construction Joint Stock Company	40.447.883.701	-	40.447.883.701	-
Lap Viet Construction Investment Consultant Joint Stock	16.098.198.400	-	11.264.406.650	-
Saigon Construction Corporation	10.115.116.668		-	
Thien An Mechanical Co., Ltd	-	-	62.970.071.582	-
NBB Quang Ngai One Member Company Limited	15.601.042.651	-	15.646.955.290	-
Other suppliers	11.436.860.210	-	17.518.062.680	-
	285.483.373.530	**-**	**339.631.651.803**	**-**
Total	**319.667.852.375**	**-**	**383.628.370.006**	**-**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

5. Other receivables

	30-06-26		01/01/2026 - Restate	
	Carrying amount	Provision amount	Carrying amount	Provision amount
	VND	VND	VND	VND
a. Other short-term receivables				
Advances for land compensation	231.378.466.875	-	233.011.958.875	-
Interest receivables from support capital and investment cooperation	-	-	99.215.914.607	-
Project performance deposits	7.261.000.000	-	6.963.000.000	-
Dividend receivable	-	-	1.045.000.000	-
Other receivables	16.277.399.326	-	15.661.470.000	-
Total	**254.916.866.201**	**-**	**355.897.343.482**	**-**
b. Other long-term receivables				
Project performance deposits	53.880.132.130	-	28.920.496.130	-
Other receivables	10.000.000	-	-	-
Total	**53.890.132.130**	**-**	**28.920.496.130**	**-**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

6. Provision for short-term doubtful debts

	30-06-26			01-01-26		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Short-term trade receivables	3.569.998.895	839.947.024	- 2.730.051.871	3.569.998.895	839.947.024	(2.730.051.871)
Total	**3.569.998.895**	**839.947.024,00**	**(2.730.051.871)**	**3.569.998.895**	**839.947.024,0**	**(2.730.051.871)**

The movements in provision for bad debts during the year are as follows:

	Short-term trade receivables	Total
	VND	VND
Opening balance	**(2.730.051.871)**	**(2.730.051.871)**
Additional provision	-	-
Write-off of doubtful debts *(*)*	-	-
Closing balance	**- 2.730.051.871**	**- 2.730.051.871**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

7. Inventories

	30-06-26		01-01-25	
	Cost VND	Provision VND	Cost VND	Provision VND
Tools and supplies	11.783.158.939	-	11.736.853.384	-
Real estate in progress (*)	4.569.361.034.250	-	4.051.571.905.654	-
Finished real estate properties	27.677.926.602	-	-	-
Real estate goods	30.352.808.658	-	30.352.808.658	-
Total	**4.639.174.928.449**	**-**	**4.093.661.567.696**	**-**

(*) Real estate in progress present the investment and development costs of the following projects:

	30-06-26		01-01-25	
	Cost VND	Provision VND	Cost VND	Provision VND
NBB Garden III Residence project	1.492.693.517.219		1.086.913.497.678	
NBB II High-rise Aparment project	972.211.146.699		933.548.386.660	
Son Tinh Residential Area - Quang Ngai	718.098.601.427	-	693.557.715.722	-
DeLagi luxury resort and residential area	1.315.334.594.371	-	1.266.529.131.060	-
City Gate Towers Apartment project	14.756.554.263	-	14.756.554.263	-
Diamond Riverside High-rise Apartment project	22.817.075.551	-	22.817.075.551	-
Ha Long Plantation Ecological Urban Area Project	27.996.328.839	-	27.996.328.839	-
Other projects	5.453.215.881	-	5.453.215.881	-
Total	**4.569.361.034.250**	**-**	**4.051.571.905.654**	**-**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATE STATEMENT OF FINANCIAL POSITION (continued)

8. Prepayments

	30-06-26 VND	01-01-26 VND
a. Short-term prepayments		
Other prepayments	-	1.890.070.707
	-	**1.890.070.707**
b. Long-term prepayments		
Real estate brokerage commission	108.068.164.398	103.388.472.727
Cost of acquiring the right to participate in the project Son Tinh	111.046.537.760	111.046.537.760
Cost of show flat	37.752.651.242	29.616.850.195
Insurance expenses	-	900.000.000
Other prepayments	170.070	719.282.867
	256.867.523.470	**245.671.143.549**
Total of prepayments	**256.867.523.470**	**247.561.214.256**

9. Taxes and amounts payable to the State budget

	01-01-26 VND	Payable during the year VND	Payment during the year VND	30-06-26 VND
Payables				
Value added tax	-	-	-	-
Corporate income tax	17.257.111.889	7.246.515.842	17.682.198.754	6.821.428.977
Personal income tax	153.382.679	85.153.217	126.627.842	111.908.054
Other taxes	-	-	-	-
Total	**17.410.494.568**	**7.331.669.059**	**17.808.826.596**	**6.933.337.031**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

10. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles and transmission	Office equipment	**Total**
	VND	VND	VND	VND	VND
Cost					
As at 01/01/2026	**216.148.814.394**	**2.970.135.442**	**11.697.754.942**	**1.138.073.728**	**231.954.778.506**
As at 30/06/2026	**216.148.814.394**	**2.970.135.442**	**11.697.754.942**	**1.138.073.728**	**231.954.778.506**
Accumulated depreciation					
As at 01/01/2026	**40.442.731.006**	**2.598.393.116**	**10.747.793.627**	**1.088.463.580**	**54.877.381.329**
Charged for the year	2.399.084.436	28.391.976	340.577.217	74.685.581	2.842.739.210
As at 30/06/2026	**42.841.815.442**	**2.626.785.092**	**11.088.370.844**	**1.163.149.161**	**57.720.120.539**
Net book value					
As at 01/01/2026	**175.706.083.388**	**371.742.326**	**949.961.315**	**49.610.148**	**177.077.397.177**
As at 30/06/2026	**173.306.998.952**	**343.350.350**	**609.384.098**	**(25.075.433)**	**174.234.657.967**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

11. Intangible fixed assets

	Land use right VND	Software program VND	Total VND
Cost			
As at 01/01/2026	**31.377.827.986**	**269.100.000**	**31.646.927.986**
New purchases during the year	-	-	-
As at 30/06/2026	**31.377.827.986**	**269.100.000**	**31.646.927.986**
Accumulated depreciation			
As at 01/01/2026		**269.100.000**	**269.100.000**
Charged for the year	-	-	-
As at 30/06/2026		**269.100.000**	**269.100.000**
Net book value			
As at 01/01/2026	**31.377.827.986**	**-**	**31.377.827.986**
As at 30/06/2026	**31.377.827.986**	**-**	**31.377.827.986**

12. Investment property

	Swimming pool and tennis court VND	Shopping mall of Carina Apartment VND	Other assets VND	Total VND
Cost				
As at 01/01/2026	**1.977.748.637**	**9.356.509.045**	**18.769.229.874**	**30.103.487.556**
Increase during the year	-	-	-	-
As at 30/06/2026	**1.977.748.637**	**9.356.509.045**	**18.769.229.874**	**30.103.487.556**
Accumulated depreciation				
As at 01/01/2026	**1.219.618.655**	**4.756.225.388**	**1.406.715.107**	**7.382.559.150**
Charged for the year	**23.208.120**	**233.912.724**	**403.787.730**	**660.908.574**
As at 30/06/2026	**1.242.826.775**	**4.990.138.112**	**1.810.502.837**	**8.043.467.724**
Net book value				
As at 01/01/2026	**758.129.982**	**4.600.283.657**	**17.362.514.767**	**22.720.928.406**
As at 30/06/2026	**734.921.862**	**4.366.370.933**	**16.958.727.037**	**22.060.019.832**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

13. Long-term financial investments

a. Investment in associate

	30/06/2026			01-01-26		
	Voting right %	Cost VND	Post-acquisition profits VND	Voting right %	Cost VND	Post-acquisition profits VND
Tam Phu Investment & Construction Company Limited	49,00%	4.579.636.245	(4.579.636.245)	49,00%	4.579.636.245	(4.579.636.245)
Carrying amount			**-**			**-**

b. Equity investments in other entities

	%			%		
	Voting right %	Cost VND	Provision VND	Voting right %	Cost VND	Provision VND
Sai Gon Dan Kia Water Supply Corporation	9,50%	16.150.000.000	-	9,50%	16.150.000.000	-
Hifill Holding Company	5,00%	2.000.000.000	(2.000.000.000)	5,00%	2.000.000.000	(2.000.000.000)
Carrying amount			**16.150.000.000**			**16.150.000.000**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

14. Short-term trade payables

	30/06/2026		01/01/2026	
	Carrying amount VND	Amount able to be paid off VND	Carrying amount VND	Amount able to be paid off VND
Related parties				
Dien Bien Phu Building Investment Company Limited	57.434.936	57.434.936	-	-
	57.434.936	**57.434.936**	**-**	**-**
Trade payables to other suppliers				
Sai Gon Construction Joint Stock Company	-	-	8.050.970.306	8.050.970.306
Thien An Mechanical and Construction Co., Ltd	22.911.181.287	22.911.181.287	-	-
CII Engineering and Construction Joint Stock Company	8.823.683.854	8.823.683.854	-	-
Phu Sy Investment and Construction JSC	2.889.708.375	2.889.708.375	4.510.722.335	4.510.722.335
PIDI Vietnam Power Consultanly and Construction Corporation	3.090.102.222	3.090.102.222	3.090.102.222	3.090.102.222
Tien Thinh Development, Investment and Construction JSC	3.064.913.537	3.064.913.537	3.064.913.537	3.064.913.537
Thien Khang Electrical Manufacturing, Trading, Services and Construction Co., Ltd.	1.590.254.445	1.590.254.445	2.290.254.445	2.290.254.445
Other suppliers	11.024.871.563	11.024.871.563	16.803.483.837	16.803.483.837
	53.394.715.283	**53.394.715.283**	**37.810.446.682**	**37.810.446.682**
Total short-term trade payables	**53.452.150.219**	**53.452.150.219**	**37.810.446.682**	**37.810.446.682**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

15. Short-term advances from customers

	30-06-26 VND	01-01-26 VND
Advances from customers transferring real estate properties (*)	28.529.301.597	28.529.301.597
Other advances from customers	5.064.000	5.064.000
Total	**28.534.365.597**	**28.534.365.597**

	30-06-26	01-01-26
(*) Detail advances from customers transferring real estate properties:		
Son Tinh Residential Area Project - Quang Ngai	15.366.670.366	15.366.670.366
Residential project of Ward 2, Bac Lieu City	3.022.631.231	3.022.631.231
City Gate Towers Apartment project	10.140.000.000	10.140.000.000
Total	**28.529.301.597**	**28.529.301.597**

16. Short-term accrued expenses

	30-06-26 VND	01-01-26 VND
Interest expense	37.452.074.470	28.791.090.942
Construction costs	-	369.215.931
Other accrued expenses	337.300.909	232.450.909
Total	**37.789.375.379**	**29.392.757.782**

17. Other payables

	30-06-26 VND	01-01-26 VND
a. Other short-term payables		
Deposits received from customers	53.543.227.700	64.225.014.700
Profit payables	5.401.712.330	16.324.106.619
Profit payables on investment cooperation	268.891.991.617	209.345.586.411
Other payables	9.012.390.021	5.165.262.019
Total	**336.849.321.668**	**295.059.969.749**
b. Other long-term payables		
Deposits received	49.035.497.335	49.035.497.335
Maintenance fund of apartments	547.085.036	547.085.036
Investment cooperation capital contribution payables (*)	535.000.000.000	535.000.000.000
Profit payables on capital support and investment cooperation	198.911.819.046	180.661.832.415
Total	**783.494.401.417**	**765.244.414.786**

(*)
- This is a joint investment with CII Company on DeLagi project, the cooperation period until 13 December 2030. As of 31 March 2026, the amount of CII Company's capital contribution for investment cooperation at NBB Company is 485 billion VND.
- This is a joint investment in land development at Binh Phu Ward (formerly Ward 16, District 8), Ho Chi Minh City of CII Company. As of 31 March 2026, the amount of CII Company's capital contribution for investment cooperation at NBB Company is 50 billion VND.

18. Short-term provisions

	30-06-26 VND	01-01-26 VND
Diamond Riverside High-rise Apartment project	201.000.000.000	201.000.000.000
City Gate Tower Apartment project	120.000.000.000	120.000.000.000
Project warranty costs	1.666.513.634	1.666.513.634
Total	**322.666.513.634**	**322.666.513.634**

(*) As of the date of preparing this consolidated financial statement, the Company has not yet been able to settle land use fees with the competent authority to submit to the State Budget.

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

19. Loans and obligations under finance leases

	30-06-26		Arising during the year		01-01-26	
	Carrying amount	Principal able to be paid off	Increase	Decrease	Carrying amount	Principal able to be paid off
	VND	VND	VND	VND	VND	VND
a. Short-term loans						
BIDV- Quang Ngai Branch	39.213.571.493	39.213.571.493	-	23.800.000.000	63.013.571.493	63.013.571.493
CII Company	1.341.045.000.000	1.341.045.000.000	378.241.000.000	135.600.000.000	1.098.404.000.000	1.098.404.000.000
Add: Current portion of long-term loans	*168.042.764.948*	*168.042.764.948*	103.276.764.948	59.466.000.000	*124.232.000.000*	*124.232.000.000*
Total	**1.548.301.336.441**	**1.548.301.336.441**	**481.517.764.948**	**218.866.000.000**	**1.285.649.571.493**	**1.285.649.571.493**
b. Long-term loans						
TPBank	792.711.059.790	792.711.059.790	-	40.000.000.000	832.711.059.790	832.711.059.790
VPBank	1.806.474.871.292	1.806.474.871.292	724.413.608.172	9.798.000.000	1.091.859.263.120	-
Vietinbank- Branch 11	862.964.000.000	862.964.000.000	-	9.668.000.000	872.632.000.000	872.632.000.000
Borrowing Costs	(6.736.083.539)	(6.736.083.539)	-	(261.416.461)	(6.997.500.000)	(6.997.500.000)
CII Trading and Investment One Member Co., Ltd.	100.030.000.000	100.030.000.000	74.000.000.000	477.140.000.000	503.170.000.000	503.170.000.000
Less: Amount due for settlement within 12 months	*(168.042.764.948)*	*(168.042.764.948)*	*(103.276.764.948)*	(59.466.000.000)	*(124.232.000.000)*	*(124.232.000.000)*
Total	**3.387.401.082.595**	**3.387.401.082.595**	**695.136.843.224**	**476.878.583.539**	**3.169.142.822.910**	**2.077.283.559.790**
Total loans and bond	**4.935.702.419.036**	**4.935.702.419.036**	**1.176.654.608.172**	**695.744.583.539**	**4.454.792.394.403**	**3.362.933.131.283**

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

Additional information for loans

Creditors	Closing balance	Duration	Interest rate	Loan purposes	Collaterals and other information
a. Short-term loans					
BIDV- Quang Ngai Branch	39.213.571.493	8 months from disbursement date	7,2%	Supplement to working capital and finance in the Company's operations.	Factory, machinery and equipment, vehicles, conveyors, quarrying rights at Tho Bac Quarry, Tinh Tho Commune, Son Tinh District, Quang Ngai Province, all inventory, and all receivables.
CII Company	1.341.045.000.000	Up to 23/02/2025	12,0%	Contribution to DeLagi project	According to Investment Cooperation Contract No. 01/2024/HDHT-CII at 10/1/2024. CII company is divided benefits according to the contractual agreement.
b. Long-term loans					
TPBank	300.000.000.000	60 months, up to 09/04/2030	8.5%-9.15%	Payback for asset investments and real estate projects being invested and developed by the Company.	All rights to exploit, manage and benefit from NBB II project
TPBank	360.000.000.000	60 months, up to 08/09/2030	8.5%-9.65%	Capital reimbursement pursuant to the Capital Support Agreement No. 37/2023/HĐ-CII at 20/11/2023	Secured by LGC shares
TPBank	132.711.059.790	36 months, up to 13/11/2028	8.5-9.45%	Compensation for land clearance costs, investment, and implementation of construction for the Son Tinh – Quang Ngai project	Rights to exploit, manage and benefit from Son Tinh – Quang Ngai project
VPBank	661.499.000.000	86 months, up to 25/09/2030	9.5%-9.5%	Payment of cash flow transfer to CII Company	Property rights arise from the contract to transfer the future distribution of the Hanoi Highway project.
VPBank	1.144.975.871.292	60 months, up to 11/11/2030	10.3-10.5%	- Offsetting development costs for the NBB II High-rise Apartment development Project. - Payment of development costs for the NBB Garden III Residential development Project.	All rights to exploit, manage and benefit from NBB Garden III project
Vietinbank- Branch 11	862.964.000.000	180 months, up to 16/06/2038	9.2%-9,5%	Supplement to working capital and finance in the Company's operations.	- All rights to exploit, manage and benefit from De Lagi project, Binh Thuan and a real estate project owned by CII Company - Property rights arise from the contract to cooperation investment project to build an office building at 152 Dien Bien Phu, Ward 25, Binh Thanh District, HCM between NBB company and CII company
CII Trading and Investment One Member Co., Ltd.	100.030.000.000	60 months, up to 20/11/2028	9.6%	Payback for asset investments and real estate projects being invested and developed by the Company.	None collateral

20. Owner's equity

Movements of owner's equity

	Owner's contributed capital	Share premium	Treasury shares	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND
As at 01/01/2025	**1.004.756.560.000**	**207.059.165.444**	**(7.087.077.763)**	**607.813.431.986**	**5.379.787.612**	**1.817.921.867.279**
Profit for the year	-	-	-	9.330.345.971	(512.849.011)	8.817.496.960
Appropriation of bonus and welfare funds	-	-	-	(6.031.120.400)	(711.600)	(6.031.832.000)
As at 01/01/2026	**1.004.756.560.000**	**207.059.165.444**	**(7.087.077.763)**	**611.269.244.231**	**4.866.227.001**	**1.820.864.118.913**

	Vốn góp của chủ sở hữu	Thặng dư vốn cổ phần	Cổ phiếu quỹ	Lợi nhuận sau thuế chưa phân phối	Lợi ích cổ đông không kiểm soát	Tổng cộng
	VND	VND	VND	VND	VND	VND
Tại ngày 01/01/2024	**1.004.756.560.000**	**207.059.165.444**	**(7.087.077.763)**	**611.269.244.231**	**4.866.227.001**	**1.820.864.118.913**
Profit for the year	-	-	-	419.311.346	(199.102.658)	220.208.688
Appropriation of bonus and welfare funds	-	-	-	(373.213.838)		(373.213.838)
As at 30/06/2026	**1.004.756.560.000**	**207.059.165.444**	**(7.087.077.763)**	**611.315.341.739**	**4.667.124.343**	**1.820.711.113.763**

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED INCOME STATEMENT

1. Revenue

	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Revenue from sales of real estate properties	-	5.127.891.297	-	14.842.650.025
Revenue from services rendered	4.882.361.910	3.890.711.926	8.707.576.813	7.666.734.282
Revenue from sales	-	402.051.299	-	540.346.753
Total	**4.882.361.910**	**9.420.654.522**	**8.707.576.813**	**23.049.731.060**
Revenue Deductions	-	-	-	-
Sales return	28.680.817.684	-	28.680.817.684	-
Net revenue from goods sold and services rendered	**(23.798.455.774)**	**9.420.654.522**	**(19.973.240.871)**	**23.049.731.060**

2. Cost of sales

	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Cost of real estate properties sold	(27.677.926.602)	3.013.708.443	(27.677.926.602)	8.060.177.126
Cost of services rendered	4.155.502.364	3.073.804.867	7.474.419.179	5.966.864.785
Cost of sales	-	531.557.226	-	874.705.269
Total	**(23.522.424.238)**	**6.619.070.536**	**(20.203.507.423)**	**14.901.747.180**

3. Financial income

	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Profit arising from investment cooperation, bank and loan interest income	58.500.401.907	66.984.421.094	117.202.417.716	138.372.361.546
Income from transferring the right to participate in the project	8.000.000.000	48.000.000.000	8.000.000.000	48.000.000.000
Others Income	1.531.341.436	-	1.531.341.436	-
Total	**68.031.743.343**	**114.984.421.094**	**126.733.759.152**	**186.372.361.546**

4. Financial expenses

	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Interest expenses	44.754.942.842	68.885.761.429	84.427.068.946	130.631.369.994
Other expenses	-	1.764.358.613	-	2.421.667.958
Total	**44.754.942.842**	**70.650.120.042**	**84.427.068.946**	**133.053.037.952**

5. Selling expenses

	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Other monetary expenses	25.923.415	6.203.202	1.173.177.112	613.063.034
Total	**25.923.415**	**6.203.202**	**1.173.177.112**	**613.063.034**

6. General and administration expenses

	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Management staff costs	1.121.198.044	1.929.319.590	2.199.583.862	3.540.838.810
Depreciation of fixed assets	83.702.461	114.999.584	167.404.922	185.236.187
Allocation of goodwill	-	1.000.000.000	-	2.000.000.000
Other monetary expenses	1.339.112.184	4.035.139.992	1.914.220.881	4.602.161.467
Total	**2.544.012.689**	**7.079.459.166**	**4.281.209.665**	**10.328.236.464**

7. Other income

	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Other income	465.520.986	600.928.506	2.076.933.273	798.734.800
Cộng	**465.520.986**	**600.928.506**	**2.076.933.273**	**798.734.800**

8. Other expenses

	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Fine on tax violation	-	2.247.194.579	-	2.247.194.579
Compensation, contract termination, late payment	9.979.358.282	31.960.856.203	25.714.903.821	40.441.253.892
Other expenses	- 39.311.225	1.106.991.796	1.856.912.063	2.242.640.195
Total	**9.940.047.057**	**35.315.042.578**	**27.571.815.884**	**44.931.088.666**

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE CONSOLIDATED INCOME STATEMENT (continued)

9. Current corporate income tax expense

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Accounting profit before tax	**11.587.687.370**	**6.393.654.110**
Add: non-deductible expenses	-	-
Add: adjustment to increase taxable revenue	-	-
Taxable income	**11.587.687.370**	**6.393.654.110**
Normal tax rate	20%	20%
Corporate income tax payable	7.226.161.288	6.291.170.743
Current corporate income tax expense	**7.226.161.288**	**6.291.170.743**

VII. OTHER INFORMATION

1. Comparative figures

Comparative figures ending 30 June 2026 are consolidated financial statements for the year ending 31 December 2025 and are presented, classified according to Circular 99.

2. Related parties

List of related parties	Relationship
Hung Thanh Construction - Trading - Service - Manufacturing Company Limited	Subsidiary
Huong Tra Company Limited	Subsidiary
Quang Ngai Mineral Investment Joint Stock Company	Subsidiary
CII Company	Associate
Khu Bac Thu Thiem Company Limited	Related party of CII Company
CII Engineering and Construction Joint Stock Company	Related party of CII Company
CII Infrastructure Service Limited Company	Related party of CII Company
CII Bridges and Roads Investment Joint Stock Company (CII B&R)	Related party of CII Company
Ha Noi Highway Construction and Investment Joint Stock Company	Related party of CII Company
Lu Gia Real Estate Trading Invesment Company Limited	Related party of CII Company
Dien Bien Phu Building Investment Company Limited	Related party of CII Company
CII Trading and Investment One Member Co., Ltd.	Related party of CII Company

VII. OTHER INFORMATION (continued)

2. Related parties (continued)

Transactions with related parties,during the year, the Company entered into other significant transactions with related parties as follows:

	Current period VND	Prior period VND
Gross revenue from goods sold and services rendered		
CII Trading and Investment One Member Co., Ltd.	1.151.979.255	1.130.450.177
Financial income		
CII	117.195.000.000	118.489.000.000
Khu Bac Thu Thiem Co., Ltd.	-	19.190.208.235
CII Engineering and Construction JSC.	-	141.369.863
Total	**117.195.000.000**	**137.820.578.098**
Financial expenses		
CII	59.546.405.206	57.096.973.479
Including: Capitalized borrowing costs	(59.546.405.206)	(33.468.490.440)
CII Trading and Investment One Member Co., Ltd.	18.249.986.631	65.967.780.821
Including: Capitalized borrowing costs	(18.249.986.631)	(64.627.309.942)
CII Engineering and Construction JSC.	-	1.241.308.441
Total		**26.210.262.359**
General and administration expenses		
CII Bridges and Road Investment	66.000.000	66.000.000
Other income		
Ha Noi Highway Construction and Investment JSC.	150.000.000	138.888.888

	Current period VND	Prior period VND
CII		
Proceed from investment cooperation contribution	378.241.000.000	130.300.000.000
Repayment of investment cooperation contribution	135.600.000.000	1.168.854.000.000
CII Trading and Investment One Member Co., Ltd.		
Proceeds from borrowings	74.000.000.000	650.000.000.000
CII Engineering and Construction JSC.		
Cash outflow for business cooperation contribution	-	190.000.000.000
Cost of Project construction	82.268.757.372	-
Repayment advance	50.709.222.719	-
Repayment for borrowings	-	4.000.000.000
Cost of materials procurement and project construction	-	20.358.247.602
Khu Bac Thu Thiem Co., Ltd.	-	
Cash recovered from investment cooperation contribution	-	346.187.685.000
Dien Bien Phu Building Investment Co., Ltd.		
Office rental expenses and other utilities	3.404.401.831	3.877.824.021
Mr. Nguyen Van Ty		
Cash recovered from investment cooperation contribution	-	500.000.000
Mr. Nguyen Quy Binh		
Cash recovered from investment cooperation contribution	-	1.250.000.000

The balances of related parties

	Closing balance VND	Opening balance VND
Short-term advances to suppliers		
CII Engineering and Construction JSC.	34.184.478.845	43.996.718.203
Short-term loan receivables		
CII Engineering and Construction JSC.	-	190.000.000.000
Khu Bac Thu Thiem Co., Ltd.	-	-
Total	**-**	**190.000.000.000**

	Closing balance VND	Opening balance VND
Other receivables		
CII	2.130.631.506.113	2.106.705.914.607
Principals of business cooperation contribution	*1.934.006.000.000*	*2.007.490.000.000*
Interest receivable from business cooperation	*196.625.506.113*	*99.215.914.607*
Mr. Nguyen Van Ty	-	-
Khu Bac Thu Thiem Co., Ltd.	-	-
Mr. Nguyen Quy Binh	-	-
Dien Bien Phu Building Investment Co., Ltd.	1.442.102.130	1.442.102.130
CII Engineering and Construction JSC.	-	-
	2.132.073.608.243	**2.108.148.016.737**
Short-term trade payables		
CII	-	-
CII Engineering and Construction JSC.	8.823.683.854	-
CII Service and Investment One Member Co., Ltd.	-	-
	8.823.683.854	**-**
Short-term advances from customers		
CII Engineering and Construction JSC.	-	13.497.499.354
Other payables		
CII Trading and Investment One Member Co., Ltd.	733.911.819.046	715.661.832.415
Principals of business cooperation contribution	*535.000.000.000*	*535.000.000.000*
Interest payable	*198.911.819.046*	*180.661.832.415*
CII	268.891.991.617	209.345.586.411
Principals of business cooperation contribution	-	-
Interest payable	*268.891.991.617*	*209.345.586.411*
CII Engineering and Construction JSC.	4.853.204.037	536.857.335
Mr. Nguyen Van Ty	-	-
Mr. Nguyen Quy Binh	-	-
	1.007.657.014.700	**925.544.276.161**
Loans and obligations under finance leases		
a. Short-term loans		
CII Trading and Investment One Member Co., Ltd.	0	-
CII	1.341.045.000.000	1.098.404.000.000
CII Engineering and Construction JSC.	-	-
	1.341.045.000.000	**1.098.404.000.000**
b. Long-term loans		
CII Trading and Investment One Member Co., Ltd.	100.030.000.000	503.170.000.000
CII Engineering and Construction JSC.	-	-
	100.030.000.000	**503.170.000.000**
Total loans from related parties	**1.441.075.000.000**	**1.601.574.000.000**

3. Subsequent events

There have been no significant events occurring after the balance sheet date which would require adjustments or disclosure in the separate financial statements.

M.S.D.N: 0303885305 - C.T.C.P. ★ P. THẠNH MỸ TÂY - TP. HỒ CHÍ MINH
CÔNG TY CỔ PHẦN ĐẦU TƯ NĂM BẢY BẢY

Nguyen Van Minh	Nguyen Van Minh	Nguyen Ba Lan
Preparer	Chief Accountant	General Director

Ho Chi Minh City, 29 July 2026