

577 INVESTMENT CORPORATION
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
For the six-month period ended 30 June 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of 577 Investment Corporation (hereinafter referred to as “the Company”) presents this report together with interim separate financial statements of the Company for the six-month period ended 30 June 2026.

BOARD OF DIRECTORS, BOARD OF SUPERVISORS AND BOARD OF MANAGEMENT

The members of the Board of Directors, the Board of Supervisors and the Board of Management of the Company during the period and as of the date of this report are as follows:

Board of Directors

Mr. Le Quoc Binh	Chairman (appointed from the position of Permanent Vice Chairman with effect from 23 July 2026)
Mr. Luu Hai Ca	Member (resigned as Chairman of the Board of Directors with effect from 23 July 2026)
Ms. Nguyen Quynh Huong	Member
Mr. Nguyen Ba Lan	Member
Mr. Nguyen Minh Tri	Independent member (appointed on 20 April 2026)
Mr. Nguyen Van Chinh	Independent member (resigned on 20 April 2026)

Board of Supervisors

Ms. Duong Quynh Diep	Head of the Board
Mr. Le Trung Hieu	Member
Mr. Le Thanh Hung	Member

Board of Management

Mr. Nguyen Ba Lan	General Director
Mr. Nguyen Quy Binh	Deputy General Director
Mr. Nguyen Van Ty	Deputy General Director
Mr. Truong Le Duy	Deputy General Director

Legal Representative

The legal representative of the Company during the period and as of the date of this report is Mr. Nguyen Ba Lan - General Director.

AUDITORS

The interim separate financial statements of the Company for the six-month period ended 30 June 2026 have been reviewed by International Auditing Company Limited - An independent member firm of AGN International.

STATEMENT OF THE BOARD OF MANAGEMENT (continued)**BOARD OF MANAGEMENT'S STATEMENT OF RESPONSIBILITY**

The Board of Management of the Company is responsible for preparing the interim separate financial statements, which give a true and fair view of the interim separate financial position of the Company as at 30 June 2026, and its interim separate financial performance and its interim separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting. In preparing these interim separate financial statements, the Board of Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim separate financial statements;
- prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting the interim separate financial statements so as to mitigate risks of error and fraud.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim separate financial position of the Company and that the interim separate financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim separate financial statements.

For and on behalf of the Board of Management,



Nguyen Ba Lan
General Director

Ho Chi Minh City, 28 August 2026

No. 2543/2026/BCSX-ICPA.SG

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL INFORMATION

To: The Shareholders
The Board of Directors and the Board of Management
577 Investment Corporation

We have reviewed the accompanying interim separate financial statements of 577 Investment Corporation (hereinafter referred to as "the Company"), prepared on 28 August 2026, as set out from page 5 to page 54, which comprise the interim separate statement of financial position as at 30 June 2026, the interim separate statement of income, and the interim separate statement of cash flows for the six-month period then ended, and a summary of significant accounting policies and other explanatory information.

Board of Management's Responsibility

The Board of Management is responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese accounting standards, accounting regime for enterprises, and legal regulations relating to interim separate financial reporting and for such internal control as the Board of Management determines is necessary to enable the preparation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

A review of interim separate financial information consists of making inquiries, primarily of people 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view of, in all material respects, the interim separate financial position of the Company as at 30 June 2026, and its interim separate financial performance and its interim separate cash flows for the six-month period then ended, in accordance with Vietnamese accounting standards, accounting regime for enterprise and legal regulations relating to interim separate financial reporting.

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL INFORMATION (continued)

Emphasis of Matter

We would like to draw attention to the matter presented in Note VIII.4 of the Notes to the interim separate financial statements, which indicates that the Company has utilised available information and assumptions to estimate the land use fee for the Diamond Riverside high-rise apartment project at the amount of VND 201 billion. As of the date of these interim separate financial statements, the Company has not yet finalised the land use fee payable to the State Budget. Accordingly, the actual land use fees related to this project may differ from the estimated amounts that the Company has previously recognised in the separate results of operations of prior periods.

Our conclusion is not related to this emphasis of matter.



Pham Thi Toan
Deputy Branch Director
Audit Practising Registration Certificate
No. 2767-2024-072-1

For and on behalf of
INTERNATIONAL AUDITING COMPANY LIMITED
SAI GON BRANCH

Ho Chi Minh City, 28 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance (As restated)
A. CURRENT ASSETS	100		5,740,684,080,331	5,180,462,216,948
I. Cash and cash equivalents	110	VI.1	2,490,375,830	3,582,452,657
1. Cash	111		2,490,375,830	3,582,452,657
II. Short-term financial investments	120	VI.2	249,971,421,798	192,682,422,711
1. Short-term held-to-maturity investments	123	VI.2a	249,971,421,798	192,682,422,711
III. Short-term receivables	130		752,970,848,088	822,578,943,716
1. Short-term trade receivables	131	VI.3	179,033,024,947	182,018,387,225
2. Short-term advances to suppliers	132	VI.4	319,360,890,799	383,469,207,206
3. Other short-term receivables	135	VI.5	254,576,932,342	257,091,349,285
IV. Inventories	140	VI.6	4,624,423,913,364	4,078,905,013,433
1. Inventories	141		4,624,423,913,364	4,078,905,013,433
V. Other short-term assets	160		110,827,521,251	82,713,384,431
1. Short-term deferred expenses	161		-	1,890,070,707
2. Value added tax deductibles	162		110,462,507,370	79,834,041,937
3. Taxes and other receivables from the State budget	163	VI.14	365,013,881	989,271,787

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance (As restated)
B. NON-CURRENT ASSETS	200		2,449,377,739,880	2,438,843,199,745
I. Long-term receivables	210		75,559,879,559	52,478,357,267
1. Long-term trade receivables	211	VI.3	21,679,747,429	23,598,225,137
2. Other long-term receivables	215	VI.5	53,880,132,130	28,880,132,130
II. Fixed assets	220		62,824,437,780	64,030,015,250
1. Tangible fixed assets	221	VI.7	45,217,615,943	46,423,193,413
- Cost	222		66,966,621,232	66,966,621,232
- Accumulated depreciation	223		(21,749,005,289)	(20,543,427,819)
2. Intangible assets	227	VI.8	17,606,821,837	17,606,821,837
- Cost	228		17,875,921,837	17,875,921,837
- Accumulated amortization	229		(269,100,000)	(269,100,000)
III. Investment property	240	VI.9	16,958,727,037	17,362,514,767
- Cost	241		18,769,229,874	18,769,229,874
- Accumulated depreciation	242		(1,810,502,837)	(1,406,715,107)
IV. Long-term assets in progress	250		5,790,355,613	5,741,204,903
1. Construction in progress	252		5,790,355,613	5,741,204,903
V. Long-term financial investments	260	VI.2	2,023,637,054,861	2,042,009,054,861
1. Investments in subsidiaries	261	VI.2b	111,642,481,667	111,642,481,667
2. Investments in joint-ventures, associates	262	VI.2c	4,579,636,245	4,579,636,245
3. Equity investments in other entities	263	VI.2d	16,150,000,000	16,150,000,000
4. Provision for impairment of long-term investments in other entities	264	VI.2e	(42,741,063,051)	(42,741,063,051)
5. Long-term held-to-maturity investments	265	VI.2a	1,934,006,000,000	1,952,378,000,000
VI. Other long-term assets	270		264,607,285,030	257,222,052,697
1. Long-term deferred expenses	271	VI.10	263,065,152,009	251,252,688,549
2. Deferred tax assets	272	VI.11	1,542,133,021	5,969,364,148
TOTAL ASSETS (280 = 100 + 200)	280		8,190,061,820,211	7,619,305,416,693

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)
As at 30 June 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance (As restated)
C. LIABILITIES	300		6,393,580,587,941	5,826,622,944,514
I. Current liabilities	310		2,221,081,105,426	1,891,247,791,854
1. Short-term trade payables	311	VI.12	51,435,920,324	27,435,029,857
2. Short-term advances from customers	312	VI.13	18,389,301,597	18,389,301,597
3. Short-term taxes and amounts payable to the State budget	314	VI.14	7,017,782,897	17,398,097,235
4. Payables to employees	315		1,702,990,149	1,571,227,110
5. Short-term accrued expenses	316	VI.15	37,130,451,099	29,193,306,873
6. Other current payables	320	VI.16	336,430,837,555	289,701,161,163
7. Short-term loans and obligations under finance leases	321	VI.17	1,565,576,820,076	1,302,925,055,128
8. Short-term provisions	322	VI.18	202,666,513,634	202,666,513,634
9. Bonus and welfare funds	323		730,488,095	1,968,099,257
II. Long-term liabilities	330		4,172,499,482,515	3,935,375,152,660
1. Other long-term payables	338	VI.16	782,727,316,381	764,477,329,750
2. Long-term loans and obligations under finance leases	339	VI.17	3,389,772,166,134	3,170,897,822,910
D. EQUITY	400	VI.19	1,796,481,232,270	1,792,682,472,179
1. 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
2. Share premium	412		207,059,165,444	207,059,165,444
3. Treasury shares	415		(7,087,077,763)	(7,087,077,763)
4. Retained earnings	420		591,752,584,589	587,953,824,498
- Retained earnings accumulated to the prior period end	420a		587,580,610,660	579,521,241,506
- Retained earnings of current period	420b		4,171,973,929	8,432,582,992
TOTAL RESOURCES (440 = 300 + 400)	440		8,190,061,820,211	7,619,305,416,693



Nguyen Van Minh
Chief Accountant cum
Preparer



Approved on 28 August 2026

Nguyen Ba Lan
General Director

INTERIM SEPARATE STATEMENT OF INCOME

For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Current period	Prior period (As restated)
1. Gross revenue from goods sold and services rendered	01	VII.1	3,706,412,186	18,524,466,283
2. Deductions	02	VII.1	28,680,817,684	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	10		(24,974,405,498)	18,524,466,283
4. Cost of sales	11	VII.2	(25,718,158,447)	9,723,699,490
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		743,752,949	8,800,766,793
6. Gain from the sale, liquidation of investment properties	21		-	-
7. Financial income	22	VII.3	128,574,285,886	186,371,796,940
8. Financial expenses	23	VII.4	84,066,906,398	131,720,409,559
- In which: Borrowing costs	24		84,066,906,398	130,798,741,601
9. Selling expenses	25		1,173,177,112	613,063,034
10. General and administration expenses	26	VII.5	2,995,714,144	5,468,096,846
11. Operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		41,082,241,181	57,370,994,294
12. Other income	31	VII.6	2,076,933,273	187,528,357
13. Other expenses	32	VII.7	27,229,007,690	43,461,855,090
14. Loss from other activities (40 = 31 - 32)	40		(25,152,074,417)	(43,274,326,733)
15. Accounting profit before tax (50 = 30 + 40)	50		15,930,166,764	14,096,667,561
16. Current corporate income tax expense	51	VII.8	7,330,961,708	6,291,170,743
17. Deferred corporate tax expense	52	VI.11	4,427,231,127	-
18. Net profit after corporate income tax (60 = 50 - 51 - 52)	60		4,171,973,929	7,805,496,818



Nguyen Van Minh
Chief Accountant cum
Preparer



Approved on 28 August 2026

Nguyen Ba Lan
General Director

INTERIM SEPARATE STATEMENT OF CASH FLOWS*(Indirect method)*

For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	15,930,166,764	14,096,667,561
2. Adjustments for:			
Depreciation and amortisation of fixed assets and investment properties	02	1,609,365,200	1,673,460,030
Provisions	03	-	2,106,317,808
Gain from investing, financing activities	05	(120,567,749,017)	(138,377,915,877)
Borrowing costs	06	84,066,906,398	129,298,741,601
3. Operating profit/(loss) before movements in working capital	08	(18,961,310,655)	8,797,271,123
Decrease/(increase) in receivables	09	36,221,761,900	(48,839,939,285)
Increase in inventories	10	(396,941,204,680)	(69,011,677,694)
Increase/(decrease) in payables (excluding accrued loan interest and corporate income tax payable)	11	16,953,258,117	(25,448,299,555)
Increase in deferred expenses	12	(9,922,392,753)	(15,194,293,497)
Borrowing costs paid	14	(151,699,976,303)	(200,975,289,629)
Corporate income tax paid	15	(17,395,253,409)	(7,834,750,857)
Other cash outflows	17	(1,610,825,000)	(1,587,130,818)
Net cash used in operating activities	20	(543,355,942,783)	(360,094,110,212)
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 sale, disposal of fixed assets and other long-term assets	22	-	10,636,363
3. Cash outflow for lending, buying debt instruments of other entities	23	(13,150,000,000)	(190,100,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	-	347,937,685,000
5. Equity investments in other entities	25	(25,000,000,000)	-
6. Cash recovered from investments in other entities	26	5,500,000,000	-
7. Interest earned, dividends and profits received	27	94,314,408,494	166,781,149,539
Net cash from investing activities	30	61,615,257,784	323,059,967,579

INTERIM SEPARATE STATEMENT OF CASH FLOWS (continued)
(Indirect method)
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	1,176,654,608,172	1,364,500,000,000
2. Repayment of borrowings	34	(696,006,000,000)	(1,335,953,770,000)
Net cash from financing activities	40	480,648,608,172	28,546,230,000
Net decrease in cash and cash equivalents (50 = 20 + 30 + 40)	50	(1,092,076,827)	(8,487,912,633)
Cash and cash equivalents at the beginning of the period	60	3,582,452,657	32,650,313,710
Cash and cash equivalents at the end of the period (70 = 50 + 60)	70	2,490,375,830	24,162,401,077



Nguyen Van Minh
Chief Accountant cum
Preparer



Approved on 28 August 2026

Nguyen Ba Lan
General Director

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the six-month period ended 30 June 2026***I. GENERAL INFORMATION****Structure of ownership**

577 Investment Corporation (hereinafter referred to as “the Company”) was incorporated as a joint stock company under the Enterprise Registration Certificate No. 4103003556, initially issued by the Department of Finance of Ho Chi Minh City (formerly known as the Department of Planning and Investment) dated 04 July 2005, and through several amendments with the latest amendment being the 20th amendment dated 20 July 2025, regarding the change of the Company's head office address.

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 Company's ultimate parent company is Ho Chi Minh City Infrastructure Investment Joint Stock Company (“CII”), with its head office located at 12th Floor, 152 Dien Bien Phu Street, Thanh My Tay Ward, Ho Chi Minh City. The Company's immediate parent company is CII Trading Investment Company Limited, a subsidiary of CII. As at 30 June 2026, the CII Group held a 79.79% ownership interest in the Company.

The head office of the Company is located at CII Tower Building, 152 Dien Bien Phu, Thanh My Tay ward, Ho Chi Minh city, Vietnam.

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

The Company's international name is 577 Investment Corporation and its abbreviated name is 577 CORP.

The number of employees of the Company as at the end of the period and at the beginning of the period was 68 and 70, respectively.

Business sector

The Company operates in the real estate sector.

Operating industry

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

Principal activities

The Company's principal activities during the period include completing legal procedures, investing in and developing real estate projects, and engaging in real estate business activities.

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

I. GENERAL INFORMATION (continued)**The Company's structure**

Details of the Company's subsidiaries and associates are as follows:

Name of Companies	As at the end of the period		As at the beginning of the period		Places of incorporation and operation	Principal activity
	Proportion of ownership interest (%)	Proportion of voting rights (%)	Proportion of ownership interest (%)	Proportion of voting rights (%)		
Subsidiaries						
1. Hung Thanh Construction - Trading - Service - Manufacturing Company Limited	95.00%	95.00%	95.00%	95.00%	Ho Chi Minh City	Trading real estate
2. Quang Ngai Mineral Investment Joint Stock Company <i>(i)</i>	90.00%	90.00%	90.00%	90.00%	Quang Ngai Province	Exploitation of stone, sand, gravel and clay
3. Huong Tra Company Limited	99.00%	99.00%	99.00%	99.00%	Quang Ngai Province	Operational and business management of Tra Bong mineral water mine
Associate						
1. Tam Phu Investment & Construction Company Limited <i>(i)</i>	49.00%	49.00%	49.00%	49.00%	Da Nang City	Trading real estate

(i) The companies have ceased operations and are in the process of dissolution.

The Company's affiliated branches include:

- Binh Thuan Branch, registered at group 2, Phuoc Hai hamlet, Phuoc Hoi ward, Lam Dong province.
- Northern Branch, registered at No. 14, group 7b, quarter 9B, Bai Chay ward, Quang Ninh province.
- Quang Ngai Branch, registered at 364 Vo Nguyen Giap, Truong Quang Trong ward, Quang Ngai province.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***I. GENERAL INFORMATION** (continued)**Disclosure of information comparability in the interim separate financial statements**

The comparative figures are presented in the audited separate financial statements for the financial year ended 31 December 2025 and the reviewed interim separate financial statements for the six-month period ended 30 June 2025.

The Company has applied Circular No. 99/2025/TT-BTC ("Circular 99"), issued by the Ministry of Finance on 27 October 2025, in the preparation and presentation of its interim separate financial statements from 1 January 2026. The Company has applied the changes in accounting policies required by Circular 99 that are applicable to the Company on a prospective basis. The Company has also restated the corresponding comparative information for certain line items in accordance with the requirements of Circular 99 (*details are disclosed in Note VIII.5*). Accordingly, the information presented in the interim separate financial statements is comparable.

II. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD**Accounting convention**

The accompanying interim separate 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 interim separate financial statements.

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

Accounting period

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

The interim accounting period commences on 01 January and ends on 30 June annually.

III. APPLIED ACCOUNTING STANDARDS AND ACCOUNTING REGIME**Application of new guidance on the accounting regime for enterprises**

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance.

Applied accounting standards and accounting regime

The Company's Board of Management ensures compliance with the requirements of Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises promulgated under the Circular 99, and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of these interim separate financial statements.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

Estimates

The preparation of interim separate financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting requires the Board of Management 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 interim separate financial statements and the reported amounts of revenues and expenses during the period. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, cash in transit and short-term, highly liquid investments (not exceeding 3 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Financial investments***Held-to-maturity investments***

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include: term deposits at banks, valuable papers (including treasury bills, promissory notes, certificates of deposit), bonds, loans held to maturity for the purpose of earning periodic interest, other held-to-maturity investments or those of a similar nature, and excluding derivative instruments.

Held-to-maturity investments are initially recognised at cost, including the principal amount less (-) any interest received in advance for multiple periods (in the case of held-to-maturity investments with interest received in advance), plus (+) any premium or less (-) any discount.

Subsequent to initial recognition, any discounts and/or premiums are amortised using the straight-line method consistent with the term of the investment, as follows:

- The discount on held-to-maturity investments is amortised over the term of the investment and recognised as finance income in each period;
- The premium on held-to-maturity investments is amortised over the term of the investment and reduces finance income in each period.

The discount or premium is allocated evenly and recognised in the interim separate statement of income on a straight-line basis over the term of the investment. Interest received at maturity or periodically is recognised as finance income in the relevant interest periods.

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments.

Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Financial investments** (continued)***Investments in subsidiary, associate and other entity*** (continued)***Investment in subsidiary***

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise to obtain benefits from its activities.

Investment in associate

An associate is an entity over which the Company has significant influence but is not a subsidiary or joint venture of the Company. 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.

Equity investment in other entity

Investments in other entities comprises investments in equity instruments of other entities that the Company does not have control, joint control or significant influence over the investees and investments in business cooperation contracts ("BCC contracts") that the Company does not have joint control over the activities but is entitled to benefits determined by reference to the after-tax profit of the BCC.

The Company initially recognises investments in subsidiaries, associates and other entities at cost, including the purchase price and directly attributable costs of the investment such as legal advisory fees, valuation fees, information service fees, brokerage and transaction costs incurred in connection with the investment. The Company recognises as income in the interim separate statement of income its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment. 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.

Investments in subsidiaries, associates and other entities are presented in the interim separate statement of financial position at cost less any provision for impairment (if any).

Provisions for impairment of investments in subsidiaries, associates and other entities

Provisions for impairment of investments in subsidiaries, associates and equity investments in other entities are made when an investee incurs losses or when there is reliable evidence of a diminution in value of those investments on the statement of financial position date. If the investee prepares consolidated financial statements, the basis for making provision is the loss presented in the consolidated financial statements.

An increase or decrease in allowance for diminution in value of investments in subsidiaries, associates and other entities at closing date is recognised as financial expense for the period.

Receivables

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Receivables** (continued)

Provision for doubtful debts is made for: overdue receivables stated in economic contracts, 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 recognised in general and administrative expenses for the period.

Inventories*Real estate properties*

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 includes freehold and leasehold rights for land, costs of site preparation; construction and borrowing costs, planning and design costs, construction management costs 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 the market price prevailing at the reporting date and a discount for the time value of cash flows, if significant, fewer 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 and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

The Company determines the cost of inventories issued on a per-transaction basis for accounting inventory.

Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the sale.

The evaluation of necessary provisions for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values at the date of separate financial statements. Provisioning costs discounted inventory obsolete, damaged, low quality is not included in deductible expenses when calculating corporate income tax until they are liquidated.

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

Tangible fixed assets

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Tangible fixed assets** (continued)

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs, and any directly attributable costs of bringing the assets to their working condition and location required for them to be capable of operating as intended.

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

	<u>Years</u>
Building and structure	50
Machinery and equipment	04 - 10
Motor vehicle and transmission	06 - 08
Office equipment	03

Loss or gain resulting from sales and disposals of tangible fixed assets is recognised in the interim separate statement of income.

Intangible fixed assets and amortisation

Intangible fixed assets are presented at cost less accumulated amortisation. Intangible fixed assets of the Company consist of land use rights with an 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 an indefinite term are not amortised.

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 amortised using the straight-line method within 3 years.

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.

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 separate statement of income 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.

Investment properties

Investment properties represent the investment costs of the fitness room and childcare centre held by the Company to earn rental income.

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 are depreciated on a straight-line basis over their estimated useful lives as follows:

	<u>Years</u>
Fitness room	20
Childcare facility	20

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Investment properties** (continued)

Investment properties comprising long-term land use rights and other investment properties held for capital appreciation are not depreciated. 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 recognised in cost of sales for the period.

Only in the following cases shall an owner-occupied property be transferred into an investment property or shall an investment property be transferred into an owner-occupied property or an inventory:

- An investment property is transferred into an owner-occupied property when the owner starts to use the property;
- An investment property is transferred into an inventory when the owner starts to hold the property for sale;
- An owner-occupied property is transferred into an investment property when the owner ceases to use the property;
- An inventory is transferred into an investment property when the owner starts to lease the property to another party;
- A property under construction is transferred into an investment property when its construction is complete and the property is used for lease.

The transfer of using purposes between investment property and owner-occupied property or inventory does not change the book value of the transferred asset and the cost of the property for their evaluation or for the preparation of interim separate financial statements.

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 recognised at fair value of the proceeds received or to be received. Cost to sell and net book value of the investment property are recognised as cost of the sale of the investment property in interim separate statement of income.

Construction in progress

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost, which includes costs that are necessary and unavoidable to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their use.

Deferred expenses

Deferred expenses are actual expenses incurred but related to the results of production and business activities of many accounting periods. Deferred expenses mainly comprise costs relating to properties not yet handed over and pending allocation, costs of acquiring project participation rights, tools and supplies issued for use, and other deferred expenses.

Costs relating to properties not yet handed over comprise brokerage costs and costs of constructing and fitting out show flats for real estate projects. These costs are allocated to profit or loss based on the proportion of revenue recognised from the relevant projects when the Company hands over the properties to customers.

The cost of acquiring project participation rights is recognised as a long-term deferred expenses and allocated to business results based on the proportion of sold real estate area in each period.

Tools and supplies issued for consumption are capitalised as deferred expenses, and are allocated to operating cost using the straight-line method in accordance with the current prevailing accounting regulations.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Trade payables**

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the separate statement of income in the accounting period.

Payable provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the management's best estimate of the consideration required to settle the present obligation at the end of accounting period.

Loans

Borrowings are recognised at cost, which consists of the proceeds received from the borrowings less costs directly attributable to the borrowings.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings. Other costs directly attributable to the Company's borrowings include appraisal fees, audit fees, loan documentation fees and loan arrangement fees, ... which are amortised on a straight-line basis over the term of the borrowings.

Borrowing costs are recognised in profit or loss in the year/period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Any income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Equity*Ordinary shares*

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares. Share capital is recognised as an increase in the statement of financial position only when the Company is granted an Enterprise Registration Certificate for the increase in its charter capital in accordance with applicable laws.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Equity** (continued)*Share premium*

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:

- The portion allocated to successfully issued shares is offset against share premium;
- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period.

Bonus and welfare fund

Bonus and welfare fund is deducted from the profit after corporate income tax of the Company to be used for rewarding and encouraging physical benefits, serving the needs of the public, improving and enhancing mental and physical life of employees as approved by the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund must comply with current prevailing accounting and financial regulations.

Profit distribution

Retained earnings is recognised 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 periods.

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Revenue recognition*Revenue from the sale of real estate*

Revenue from sales of real estate of the Company being investors must satisfy five (5) following conditions:

- (a) The real estate has been completed and transferred to the buyers; the Company has transferred risks and benefits associated with ownership of the real estate to the buyers;
- (b) The Company no longer holds the right to manage the real estate as real estate's owners or the right to control the real estate;
- (c) The revenue is determined reliably;
- (d) The Company has received or will receive economic benefits from the sales of the real estate; and
- (e) Costs related to sales of the real estate may be determined.

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 the contract is irrevocable, revenue is recognised when satisfying the following conditions:

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Revenue recognition**

For the real estate that the Company is an investor; customers have the right to complete the interior of the property and the Company shall complete the interior of the property in accordance with the design and requirements of customers, the Company recognizes revenue when the main construction work is completed, handed over to customers if all five (5) similar conditions as above are satisfied.

Revenue from services rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. 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 recognised 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 statement of financial position date can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Revenue from leases of investment property

Revenue from leasing investment property includes rentals from office, commercial and other infrastructure under operating leases that are recognised on a straight-line basis over the lease term.

Income from transferring the right to participate in investment projects

Income from transferring the right to participate in project is defined as the amount received from the transfer contract and is recognised in 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.

Financial income

Interest income from bank deposits and loan receivables is recognised on a time basis by reference to outstanding principals and applicable interest rates. Gains on financial investments are recognised when the Company's right to receive payment has been established.

Sales deductions

Sales deductions include trade discounts, sales allowances and sales returns.

Sales deductions incurred in the same period of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the end of the reporting period but before the issuance of the separate financial statements, the Company recorded as revenue deductions for the period.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Cost of sales recognition***Cost of real estate properties sold*

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

Cost of investment property sold includes the residual value of the property at the time of sale and other costs incurred directly related to the sale of the property.

Cost of services rendered

Cost of goods sold and services rendered are recorded at the 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 recognised immediately in operating results in the period.

Cost of real estate property leased

Cost of leased real estate property is recognised in interim separate statement of income based on depreciation of real estate property and other costs directly related to the property leased.

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Investment cooperation agreement

Business cooperation agreements are agreements between the Company and its partners by contract to jointly carry out business activities but do not establish independent legal entities and are controlled by one of the parties. Profit sharing for partners is recorded in the interim separate statement of income.

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 recognised in the interim separate income statement as the cost of project investment cooperation.

Taxation

Corporate income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the interim separate statement of income 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**Taxation** (continued)

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the balance sheet method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised 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 period when the liability is settled or the asset is 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 tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

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.

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, directors 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.

V. KEY ASSUMPTIONS AND ESTIMATES

Key assumptions and estimates concerning the future, which give rise to estimation uncertainty at the reporting date and may result in a significant risk of material adjustments to the carrying amounts of assets and liabilities in the next financial year, are presented below.

Estimation of land use fee obligations

The Company estimates land use fee obligations of VND 201,000,000,000 for real estate projects for which the land-related financial obligations have not yet been officially determined by the competent State authorities. The provision is determined based on the relevant regulations and land valuation methods, together with reasonable information and assumptions available at the date of preparation of the financial statements, including selling prices, rental rates, construction and development costs, operating capacity, discount rates and investors' profit margins.

As the final determination of land use fee obligations is subject to review and approval by the competent State authorities, certain assumptions used in the estimation process may change. Accordingly, the land use fee obligations ultimately determined may differ from the provision recognised. As at the date of preparation of these interim separate financial statements, the range of any reasonably possible difference cannot be determined until further information and the final determination of the obligations by the competent State authorities become available.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION****1. Cash and cash equivalents**

	Closing balance VND	Opening balance VND
Cash on hand	403,887,903	344,954,456
Demand bank deposits	2,086,487,927	3,237,498,201
<i>Sacombank</i>	988,498,784	777,296,207
<i>TPBank</i>	491,796,902	1,766,977,050
<i>VietinBank</i>	364,515,689	340,688,826
<i>Other commercial banks and organisations</i>	241,676,552	352,536,118
Total	2,490,375,830	3,582,452,657

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**2. Financial investments****a. Held-to-maturity investments**

	Closing balance			Opening balance (As restated)		
	Cost VND	Recoverable amount VND	Provision VND	Cost VND	Recoverable amount VND	Provision VND
Short-term held-to-maturity investments						
CII	196,625,506,113	196,625,506,113	-	154,327,914,607	154,327,914,607	-
Hung Thanh Construction - Trading - Service - Manufacturing Co., Ltd.	53,345,915,685	53,345,915,685	-	38,354,508,104	38,354,508,104	-
Total	249,971,421,798	249,971,421,798	-	192,682,422,711	192,682,422,711	-
Long-term held-to-maturity investments						
CII	1,934,006,000,000	1,934,006,000,000	-	1,952,378,000,000	1,952,378,000,000	-
Total held-to-maturity investments	2,183,977,421,798	2,183,977,421,798	-	2,145,060,422,711	2,145,060,422,711	-

Additional information on the closing balances of receivables from financial support and business cooperation with related parties is as follows:

- The closing balance represents a receivable from Ho Chi Minh City Infrastructure Investment Joint Stock Company, the ultimate parent Company (hereinafter referred to as "CII"). The details are as follows:
 - A contribution of VND 1,150,000,000,000 to jointly develop a real estate investment project owned by CII Company under the Investment Cooperation Contract No. 02/2022/HĐ-CII dated 14 January 2022, approved by the General Meeting of Shareholders under Resolution No. 92/NQ-ĐHĐCĐ dated 14 December 2021. Throughout the cooperation period, CII retains the rights to operate and manage the project. The Company is entitled to benefits as per the contractual agreement. The total receivable balance under this agreement as at the end of the period amounted to VND 1,216,883,950,203, comprising principal of VND 1,150,000,000,000 and accrued interest of VND 66,883,950,203;
 - A payment of VND 857,490,000,000 for acquisition of future distributions from the Hanoi Highway project for the period from 1 July 2023 to 30 September 2032, under Investment Cooperation Contract No. 10/2023/HĐ-CII dated 5 May 2023 approved by the Company's Board of Directors under Resolution No. 68/NQ-HĐQT dated 22 June 2023. During the cooperation period, the Company is entitled to receive distributions based on either the project's actual performance or a minimum guaranteed return as agreed between the parties. The total receivable balance under this agreement as at the end of the period amounted to VND 913,747,555,910, comprising principal of VND 857,490,000,000 and accrued interest of VND 56,257,555,910.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)**2. Financial investments** (continued)**a. Held-to-maturity investments** (continued)

The outstanding principal receivable under the business cooperation with CII Company is recoverable according to the following schedule:

	Closing balance VND	Opening balance VND
Within one year	73,484,000,000	55,112,000,000
In the second year	52,945,000,000	42,870,000,000
In the third to fifth year inclusive	772,551,000,000	786,210,000,000
After five years	1,108,510,000,000	1,123,298,000,000
	2,007,490,000,000	2,007,490,000,000
Less: Amount due for settlement within 12 months	(73,484,000,000)	(55,112,000,000)
Total	1,934,006,000,000	1,952,378,000,000

- The balance represents financial support provided to Hung Thanh Construction - Trading - Service - Manufacturing Company Limited, a subsidiary of the Company, pursuant to Agreement No. 01/NBB/BBTCN dated 31 May 2019 and its related appendices. The agreement is effective until 31 December 2027 or earlier upon the Company's request for repayment. The applicable interest rate during the period was 8.5% per annum. The subsidiary has pledged the basements of Carina Apartment and City Gate Apartment as collateral for this financial support.

b. Investments in subsidiaries

	Closing balance			Opening balance		
	Recoverable			Recoverable		
	Cost VND	amount VND	Provision VND	Cost VND	amount VND	Provision VND
Hung Thanh Construction - Trading - Service - Manufacturing Company Limited	57,615,315,000		-	57,615,315,000		-
Quang Ngai Mineral Investment Joint Stock Company	34,227,166,667		(34,227,166,667)	34,227,166,667		(34,227,166,667)
Huong Tra Company Limited	19,800,000,000		(3,934,260,139)	19,800,000,000		(3,934,260,139)
Total	111,642,481,667		(38,161,426,806)	111,642,481,667		(38,161,426,806)

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**2. Financial investments** (continued)**c. Investment in associate**

	Closing balance			Opening balance		
	Cost	Recoverable	Provision	Cost	Recoverable	Provision
	VND	amount	VND	VND	amount	VND
		VND	VND		VND	VND
Tam Phu Investment & Construction Company Limited	4,579,636,245		(4,579,636,245)	4,579,636,245		(4,579,636,245)

d. Equity investment in other entity

	Closing balance			Opening balance		
	Cost	Recoverable	Provision	Cost	Recoverable	Provision
	VND	amount	VND	VND	amount	VND
		VND	VND		VND	VND
Sai Gon Dan Kia Water Supply Corporation	16,150,000,000		-	16,150,000,000		-

The Company has not determined the recoverable amounts of its equity investments in other entities as at the end of the financial year because the prevailing regulations do not provide specific guidance on the determination of the recoverable amounts of financial investments.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**2. Financial investments** (continued)**e. Provision for impairment of long-term investments in other entities**

Movements in provision for impairment of long-term financial investments are as follows:

	Current period VND	Prior period VND
Opening balance	42,741,063,051	63,797,196,925
Additional provision made for the period	-	-
Closing balance	42,741,063,051	63,797,196,925

The operating status of the subsidiaries and associates is as follows:

Company	Current period	Previous period
Hung Thanh Construction - Trading - Service - Manufacturing Company Limited	Loss-making operations	Loss-making operations
Quang Ngai Mineral Investment Joint Stock Company	Cessation of operations	Profitable operations
Huong Tra Company Limited	Loss-making operations	Loss-making operations
Tam Phu Investment & Construction Company Limited	Cessation of operations	Cessation of operations

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)**3. Trade receivables**

	Closing balance		Opening balance	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
a. Short-term trade receivables				
Receivables from transferring real estate properties (i)	170,997,204,948	-	172,521,410,248	-
<i>Diamond Riverside High-rise Apartment project</i>	138,103,959,475	-	139,628,164,775	-
<i>Thuy San Hill Villas project</i>	18,055,295,473	-	18,055,295,473	-
<i>Son Tinh - Quang Ngai Residential Area Project</i>	14,837,950,000	-	14,837,950,000	-
Receivable from transfer of equity interest (ii)	7,189,450,480	-	9,239,631,336	-
Other receivables	846,369,519	-	257,345,641	-
Total	179,033,024,947	-	182,018,387,225	-
b. Long-term trade receivables				
Receivable from transfer of equity interest (ii)	21,679,747,429	-	23,598,225,137	-
Total trade receivables	200,712,772,376	-	205,616,612,362	-

(i) The balance mainly consists of 5% of remaining value of the handed-over real estate properties which is awaiting the issuance of ownership certificates to customers.

(ii) The closing balance represents the remaining receivable arising from the transfer of the capital contribution in a subsidiary. Under the agreement, the receivable, together with deferred-payment interest, will be settled by the purchaser in instalments over four years from the date of transfer.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**4. Short-term advances to suppliers**

	Closing balance		Opening balance	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Advances to related parties (see Note VIII.1)	34,184,478,845	-	43,996,718,203	-
Arch Real Estate Service JSC. (i)	191,784,271,900	-	191,784,271,900	-
E&C Civil Construction JSC.	40,447,883,701	-	40,447,883,701	-
Thien An Construction and Mechanical Co., Ltd	-	-	62,970,071,582	-
Other suppliers	52,944,256,353	-	44,270,261,820	-
Total	319,360,890,799	-	383,469,207,206	-

(i) The balance represents an advance payment under a contract for apartment sales brokerage services.**5. Other receivables**

	Closing balance		Opening balance (As restated)	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
a. Other short-term receivables				
Advances for site clearance and compensation (i)	231,378,466,875	-	233,011,958,875	-
Deposits	7,264,000,000	-	6,963,000,000	-
Other receivables	15,934,465,467	-	17,116,390,410	-
Total	254,576,932,342	-	257,091,349,285	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**5. Other receivables** (continued)

	Closing balance		Opening balance (As restated)	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
b. Other long-term receivables				
Deposits	53,880,132,130	-	28,880,132,130	-
<i>Project implementation deposit (ii)</i>	26,834,310,000	-	26,834,310,000	-
<i>Deposit for share acquisition (iii)</i>	25,000,000,000	-	-	-
<i>Other deposits</i>	2,045,822,130	-	2,045,822,130	-
Total	53,880,132,130	-	28,880,132,130	-
Total other receivables	308,457,064,472	-	285,971,481,415	-
Of which, amounts due from related parties (<i>see Note VIII.1</i>)	96,873,572,130	-	100,873,572,130	-

(i) The closing balance represents advances made for compensation and site clearance activities in respect of projects currently under implementation by the Company. These advances will be settled and recovered in accordance with the progress of compensation and site clearance activities for each project.

(ii) The closing balance represents a security deposit made to secure the implementation of the Project. The deposit will be refunded to the Company upon completion of the Project and fulfilment of the conditions stipulated in the deposit agreement.

(iii) The closing balance represents a deposit paid in connection with the acquisition of a capital contribution in a company under a signed framework agreement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)**6. Inventories**

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	11,783,158,939	-	11,736,853,384	-
Real estate properties in progress (*)	4,554,610,019,165	-	4,036,815,351,391	-
Finished real estate properties	27,677,926,602	-	-	-
Other real estate properties for sales	30,352,808,658	-	30,352,808,658	-
Total	4,624,423,913,364	-	4,078,905,013,433	-

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

	Closing balance	Opening balance
	VND	VND
De Lagi Luxury Resort and Residential Development Project (i)	1,315,152,684,713	1,266,529,131,060
NBB Garden III Residence Project (ii)	1,492,513,477,260	1,086,913,497,678
NBB II High-rise Apartment Project (iii)	972,578,635,494	933,548,386,660
Son Tinh - Quang Ngai Residential Area Project (iv)	718,098,601,427	693,557,715,722
Other projects	56,266,620,271	56,266,620,271
Total	4,554,610,019,165	4,036,815,351,391

(i) The project in Phuoc Hoi Ward, Lam Dong Province, with the objective of developing and operating a high-end resort to meet tourists' needs for tourism, recreation and accommodation, and developing a residential area to meet resettlement needs and the accommodation needs of employees working in the tourist area. The Project was first granted Investment Certificate No. 48121000413 on 4 August 2009. The Project has a total planned land area of 124.53 hectares and total investment capital of VND 2,725.7 billion. As at the date of preparation of these interim separate financial statements, the Project continued to carry out compensation and site clearance activities. In addition, the Company had been handed over 67.45 hectares of land by the People's Committee of Lam Dong Province and was carrying out infrastructure construction on this land area.

(ii) The project in Phu Dinh Ward, Ho Chi Minh City with the aims to invest in the construction and sales of apartments, shophouse and other facilities. The Project's investment policy was approved by the People's Committee of Ho Chi Minh City on 4 October 2024, and the adjusted 1/500-scale detailed urban construction planning scheme was approved by the People's Committee of District 8, Ho Chi Minh City on 12 June 2025. The planned land area is 5.27 hectares with a total investment capital of VND 4,478 billion. As of the date of these interim separate financial statements, the project was under construction of the foundation and basement works.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**6. Inventories** (continued)

(iii) The project in Tan Nhat Commune, Ho Chi Minh City, with the objective of investing in the construction and commercial operation of infrastructure, apartment buildings, shophouse units and other amenities. The Project's investment policy was approved by the People's Committee of Ho Chi Minh City on 21 June 2025. The Project has a total planned land area of 7.88 hectares and total investment capital of VND 2,009 billion. As at the date of preparation of these interim separate financial statements, the compensation work had been completed and the Project was in the process of completing the legal procedures required for construction.

(iv) The project in Truong Quang Trong Ward, Quang Ngai Province, with the objective of developing a synchronised technical infrastructure system in accordance with the approved master plan, including functional areas for residential land, public facilities, commercial and service areas, parks, green spaces and water surfaces, to meet the needs of local residents and other domestic and foreign organisations. The Project was first granted Investment Certificate No. 34121000043 on 6 March 2009. The Project has a total planned land area of 102.69 hectares and total investment capital of VND 2,215 billion. As at the date of preparation of these interim separate financial statements, the Company was carrying out sales activities in areas where infrastructure had been completed, while continuing compensation and site clearance activities and infrastructure construction on the remaining land area.

The Company has pledged its receivables and benefits from the aforementioned projects as collateral for bank loans and other financial obligations (see *Note VI.17*).

During the period, the Company capitalised borrowing costs into the aforementioned projects with a total amount of VND 149,427,190,418 (the prior period: VND 101,770,841,637). These borrowing costs relate to general borrowings and specific borrowings obtained directly for the purpose of investing in the Company's real estate projects.

Borrowing costs relating to general borrowings eligible for capitalisation were determined by applying a capitalisation rate of 10.08% per annum (previous period: 7.78% per annum) to the weighted average accumulated expenditures incurred on the Company's qualifying real estate projects.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**7. Tangible fixed assets**

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Total VND
Cost					
Opening balance	52,432,640,211	1,502,103,442	11,697,754,942	1,334,122,637	66,966,621,232
Closing balance	52,432,640,211	1,502,103,442	11,697,754,942	1,334,122,637	66,966,621,232
Accumulated depreciation					
Opening balance	7,380,760,587	1,362,735,368	10,756,545,607	1,043,386,257	20,543,427,819
Charge for the period	761,922,696	28,391,976	340,577,217	74,685,581	1,205,577,470
Closing balance	8,142,683,283	1,391,127,344	11,097,122,824	1,118,071,838	21,749,005,289
Net book value					
Opening balance	45,051,879,624	139,368,074	941,209,335	290,736,380	46,423,193,413
Closing balance	44,289,956,928	110,976,098	600,632,118	216,050,799	45,217,615,943

The cost of the Company's tangible fixed assets which have been fully depreciated but are still in use as at the end of the period and the beginning of the period are VND 10,299,711,660 and VND 8,984,965,842, respectively.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)**8. Intangible fixed assets**

	Land use right VND	Software program VND	Total VND
Cost			
Opening balance	17,606,821,837	269,100,000	17,875,921,837
Closing balance	17,606,821,837	269,100,000	17,875,921,837
Accumulated amortization			
Opening balance	-	269,100,000	269,100,000
Charge for the period	-	-	-
Closing balance	-	269,100,000	269,100,000
Net book value			
Opening balance	17,606,821,837	-	17,606,821,837
Closing balance	17,606,821,837	-	17,606,821,837

The cost of intangible fixed assets that have been fully amortised but are still in use as at the end of the period and the beginning of the period is VND 269,100,000.

9. Investment property

	Facilities at Diamond Riverside Project for lease		
	Childcare Center VND	Fitness room VND	Total VND
Cost			
Opening balance	15,383,881,527	3,385,348,347	18,769,229,874
Closing balance	15,383,881,527	3,385,348,347	18,769,229,874
Accumulated depreciation			
Opening balance	827,394,435	579,320,672	1,406,715,107
Charge for the period	394,587,126	9,200,604	403,787,730
Closing balance	1,221,981,561	588,521,276	1,810,502,837
Net book value			
Opening balance	14,556,487,092	2,806,027,675	17,362,514,767
Closing balance	14,161,899,966	2,796,827,071	16,958,727,037

The fair value of investment properties has not been determined and disclosed in the notes to the interim separate financial statements. However, the Company's Board of Management assesses that the assets have not suffered any impairment as of the period-end.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**9. Investment property** (continued)

The revenue and operating expenses relating to investment properties were presented as follows:

	Current period VND	Prior period VND
Revenue from leasing investment properties	555,709,094	506,618,184
Directly attributable expenses generating revenue during the period	408,270,876	376,968,098
Profit from rental of investment properties	147,438,218	129,650,086

10. Long-term deferred expenses

	Closing balance VND	Opening balance (As restated) VND
Costs related to properties not yet handed over, pending allocation	151,402,360,640	138,586,867,922
Costs of acquiring project participation right (i)	111,046,537,760	111,046,537,760
Other long-term deferred expenses	616,253,609	1,619,282,867
Total	263,065,152,009	251,252,688,549

(i) The prepayment represents the cost of repurchasing a proportion of 55% interest in the investment and development rights of the Son Tinh Residential Area project in Quang Ngai, which was previously transferred to a partner. This prepayment is allocated to operating results based on the remaining saleable area of the project.

Movements in long-term deferred expenses during the period are as follows:

	Current period VND	Prior period VND
Opening balance	251,252,688,549	236,491,235,647
Increase during the period	12,815,492,718	14,037,492,520
Allocated for the period	(1,003,029,258)	(3,532,229,553)
Closing balance	263,065,152,009	246,996,498,614

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**11. Deferred tax assets**

	Current period VND	Prior period VND
Expenses deducted from future taxable income		
Opening balance	5,969,364,148	4,516,935,443
Charge to profit and loss for the period	4,427,231,127	-
Closing balance	1,542,133,021	4,516,935,443

Corporate income tax rate used to calculate deferred tax 20%

The tax rate used to calculate deferred tax is the expected tax rate of the future period when the assets are recovered or liquidated or when the liabilities are settled.

12. Short-term trade payables

	Closing balance VND	Opening balance VND
Trade payables to related parties (see Note VIII.1)	8,823,683,854	-
Thien An Construction and Mechanical Co., Ltd	22,911,181,287	-
P&T Consultants Co., Ltd	3,433,537,512	3,047,322,521
PIDI Vietnam Power Consultancy & Construction Corporation	3,090,102,222	3,090,102,222
Tien Thinh Development, Investment and Construction JSC.	3,064,913,537	3,064,913,537
Phu Sy Foundation Construction and Investment Corporation	2,889,708,375	4,510,722,335
Other suppliers	7,222,793,537	13,721,969,242
Total	51,435,920,324	27,435,029,857

13. Short-term advances from customers

The balance represents installment payments made by customers purchasing real estate property related to the Company's ongoing investment and development projects.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (continued)**14. Taxes and other receivables/payables to the State budget**

	Opening balance VND	Payable during the period VND	Payment during the period VND	Closing balance VND
a. Receivables				
Corporate income tax	286,945,345	286,945,345	-	-
Personal income tax	702,326,442	1,530,596,839	1,193,284,278	365,013,881
Total	989,271,787	1,817,542,184	1,193,284,278	365,013,881
b. Payables				
Value added tax	-	3,533,320	3,533,320	-
Corporate income tax	17,257,111,889	7,044,016,363	17,395,253,409	6,905,874,843
Personal income tax	140,985,346	66,665,739	95,743,031	111,908,054
Total	17,398,097,235	7,114,215,422	17,494,529,760	7,017,782,897

15. Short-term accrued expenses

	Closing balance VND	Opening balance VND
Interest expense	37,086,751,099	28,791,090,942
Construction costs	-	369,215,931
Other accrued expenses	43,700,000	33,000,000
Total	37,130,451,099	29,193,306,873

16. Other payables

	Closing balance VND	Opening balance (As restated) VND
a. Other current payables		
Interest payables	268,891,991,617	209,345,586,411
Deposits received from customers	57,915,014,700	64,225,014,700
Payable interest on late payments	5,401,712,330	11,426,638,978
Other payables	4,222,118,908	4,703,921,074
Total	336,430,837,555	289,701,161,163
b. Other long-term payables		
Consideration received for investment cooperation contracts (i)	535,000,000,000	535,000,000,000
Interest payables	198,911,819,046	180,661,832,415
Deposits received	48,815,497,335	48,815,497,335
Total	782,727,316,381	764,477,329,750
Total other payables	1,119,158,153,936	1,054,178,490,913
Of which, payables to the related parties (See Note VIII.1)	1,003,340,667,998	925,544,276,161

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**16. Other payables** (continued)

(i) These present the investment cooperations with CII Trading Investment Limited Liability Company (the parent company). The capital contributor shall be entitled to profit sharing as per the contract agreement, including:

- The investment cooperation in De Lagi luxury resort and residential area project with CII. The value of investment cooperation is VND 485 billion, with a cooperation term until 13 January 2028.
- The investment cooperation in a land plot located in Phu Dinh Ward, Ho Chi Minh City with CII. The investment cooperation amount is VND 50 billion, with a cooperation term lasting until project completion.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**17. Loans and obligations under finance lease**

	Closing balance VND	Arising during the period		Opening balance (As restated) VND
		Increase VND	Decrease VND	
a. Short-term loans				
Loans from related parties (see Note VIII.1)	1,360,075,483,635	378,241,000,000	135,600,000,000	1,117,434,483,635
Loans from individuals	39,213,571,493	-	23,800,000,000	63,013,571,493
Current portion of long-term loans (see Note b)	166,287,764,948			122,477,000,000
Total	1,565,576,820,076	378,241,000,000	159,400,000,000	1,302,925,055,128
b. Long-term loans				
VPBank	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	-	9,668,000,000	872,632,000,000
TPBank	786,591,059,790	877,500,000	40,000,000,000	825,713,559,790
CII Trading Investment Limited Liability Company - Related party	100,030,000,000	74,000,000,000	477,140,000,000	503,170,000,000
Less: Amount due for settlement in 12 months	(166,287,764,948)			(122,477,000,000)
Total	3,389,772,166,134	799,291,108,172	536,606,000,000	3,170,897,822,910
Total of loans	4,955,348,986,210	1,177,532,108,172	696,006,000,000	4,473,822,878,038

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**17. Loans and obligations under finance lease** (continued)**Additional information on loans:**

Creditors	Closing balance	Credit duration	Interest rate	Loan using purposes	Collateral and other information
a. Short-term loans					
Loans from related parties	1,360,075,483,635				
CII	1,341,045,000,000	12 months, up to 20/03/2027	10.0%	Investment cooperation in the Delagi project.	No collateral.
Huong Tra Company Limited	15,923,078,000	12 months	0.0%	Working capital supplement and business operations support.	No collateral.
Quang Ngai Mineral Investment Joint Stock Company	3,107,405,635	12 months	0.0%	Working capital supplement and business operations support.	No collateral.
Loans from individuals	39,213,571,493	12 months or another agreed term	8.0% - 10.0%	Working capital supplement and business operations support.	No collateral.
b. Long-term loans					
VPBank	1,149,874,871,292	60 months, up to 11/11/2030	10.3% - 12.5%	Reimbursement of costs incurred for the development of the NBB II High-rise Apartment Project. Financing of development costs of the NBB Garden III Residential Area Project.	All property rights, land use rights, assets formed and receivables arising from the NBB Garden III Project.
	656,600,000,000	87 months, up to 25/09/2030	9.50%	Payment for the transfer of rights to future distributions from the Xa Lo Ha Noi Project and CII Company.	Property rights arising from the agreement for transfer of rights to future distributions from the Xa Lo Ha Noi Project. Guaranteed by CII Company.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**17. Loans and obligations under finance lease** (continued)**Additional information on loans:** (continued)

Creditors	Closing balance	Credit duration	Interest rate	Loan using purposes	Collateral and other information
b. Long-term loans (continued)					
VietinBank - Branch 11	862,964,000,000	180 months, up to 16/06/2038	9.2% - 11.5%	Performance of the business cooperation agreement for the Office Building Project at 152 Dien Bien Phu with CII Company.	All exploitation and management rights and benefits arising from the De Lagi High-end Resort and Residential Area Project. Property rights arising from the business cooperation agreement for the Office Building Project at 152 Dien Bien Phu between the Company and CII Company.
TPBank	335,500,000,000	60 months, up to 08/09/2030	9.65% - 10.15%	Repayment of capital support agreement No. HD 37/2023/HD-CII dated 20 November 2023.	A portion of the land use rights of the NBB II High-rise Apartment Project. 3,700,000 LGC shares owned by CII Company.
	298,380,000,000	60 months, up to 18/04/2030	9.15% - 12.60%	Reimbursement and financing of costs incurred for the NBB II High-rise Apartment Project.	A portion of the land use rights of the NBB II High-rise Apartment Project. Certain real estate inventories owned by the Company.
	152,711,059,790	36 months, up to 13/11/2028	8.5%	Reimbursement of land clearance, investment and construction costs of the Son Tinh - Quang Ngai Residential Area Project.	All property rights, assets formed and receivables arising from the NBB II High-rise Apartment Project. Land use rights and assets arising from the Son Tinh - Quang Ngai Residential Area Project.
CII Trading Investment Limited Liability Company	100,030,000,000	60 months, up to 11/11/2028	9.6%	Reimbursement of capital for investment in assets, real estate projects currently being invested and developed by the Company.	Land use rights and assets attached to land owned by CII Company. Guaranteed by CII Company. No collateral.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**17. Loans and obligations under finance lease** (continued)**Long-term loans are repayable under the following schedule:**

	Closing balance VND	Opening balance (As restated) VND
Within one year	166,287,764,948	122,477,000,000
In the second year	467,333,763,678	260,128,529,895
In the third to fifth year inclusive	2,239,015,402,456	2,197,346,293,015
After five years	683,423,000,000	713,423,000,000
	3,556,059,931,082	3,293,374,822,910
Less: Amount due for settlement in 12 months	(166,287,764,948)	(122,477,000,000)
Total	3,389,772,166,134	3,170,897,822,910

18. Short-term provisions

	Closing balance VND	Opening balance VND
Land use fee of Diamond Riverside project (i)	201,000,000,000	201,000,000,000
Project warranty costs	1,666,513,634	1,666,513,634
Total	202,666,513,634	202,666,513,634

(i) As of the date of these interim separate financial statements, the Company has not yet finalised land use fee payable to the State Budget.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**19. Owner's equity****a. Movement of owner's equity**

	Owner's contributed capital VND	Share premium VND	Treasury shares VND	Retained earnings VND	Total VND
For the period from 01 January 2025 to 30 June 2025					
Opening balance	1,004,756,560,000	207,059,165,444	(7,087,077,763)	585,382,254,832	1,790,110,902,513
Profit for the period	-	-	-	7,805,496,818	7,805,496,818
Appropriation of bonus and welfare funds	-	-	-	(17,600,000)	(17,600,000)
Closing balance	1,004,756,560,000	207,059,165,444	(7,087,077,763)	593,170,151,650	1,797,898,799,331
For the period from 01 July 2025 to 31 December 2025					
Opening balance	1,004,756,560,000	207,059,165,444	(7,087,077,763)	593,170,151,650	1,797,898,799,331
Profit for the period	-	-	-	627,086,174	627,086,174
Reversal of remuneration for the Board of Directors and Supervisory	-	-	-	154,639,174	154,639,174
Appropriation of bonus and welfare funds	-	-	-	(6,000,000,000)	(6,000,000,000)
Other adjustments	-	-	-	1,947,500	1,947,500
Closing balance	1,004,756,560,000	207,059,165,444	(7,087,077,763)	587,953,824,498	1,792,682,472,179
For the period from 01 January 2026 to 30 June 2026					
Opening balance	1,004,756,560,000	207,059,165,444	(7,087,077,763)	587,953,824,498	1,792,682,472,179
Profit for the period	-	-	-	4,171,973,929	4,171,973,929
Appropriation of bonus and welfare funds	-	-	-	(373,213,838)	(373,213,838)
Closing balance	1,004,756,560,000	207,059,165,444	(7,087,077,763)	591,752,584,589	1,796,481,232,270

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION** (continued)**19. Owner's equity** (continued)**b. Shares**

	Closing balance Shares	Opening balance Shares
Number of shares authorized to be issued	100,475,656	100,475,656
Number of shares issued to the public	100,475,656	100,475,656
+ <i>Ordinary shares</i>	<i>100,475,656</i>	<i>100,475,656</i>
Number of shares repurchased	(315,861)	(315,861)
+ <i>Ordinary shares</i>	<i>(315,861)</i>	<i>(315,861)</i>
Number of outstanding shares in circulation	100,159,795	100,159,795
+ <i>Ordinary shares</i>	<i>100,159,795</i>	<i>100,159,795</i>
Par value is of VND 10,000/share		

c. Dividends

Pursuant to Resolution No. 03/2026/NQ-DHĐCĐ dated 20 April 2026 of the Annual General Meeting of Shareholders, the Company will not distribute any dividends for 2025 and 2026.

20. Off interim separate statement of financial position items

	Closing balance VND	Opening balance VND
Bad debts written off	66,366,863,462	66,366,863,462

The Company has recognised provisions for long-outstanding doubtful debts in accordance with prevailing regulations. After undertaking all necessary collection measures, the Company wrote off the irrecoverable receivables against the related provisions for doubtful debts. Among these, significant doubtful debts for which impairment provisions were written off include:

- An advance payment of VND 20.6 billion to a construction contractor for the Son Tinh - Quang Ngai Residential Area Project.
- A capital support of VND 30.6 billion granted to a counterparty that was formerly a member of the Company.

The Company will continue to pursue recovery of these written-off receivables; any subsequent recoveries will be recognised as other income in the period in which they are collected.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***VII. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE INCOME STATEMENT****1. Revenue from goods sold and services rendered**

	Current period VND	Prior period VND
Revenue from services rendered	3,706,412,186	3,681,816,258
Revenue from sales of real estate properties	-	14,842,650,025
Total	3,706,412,186	18,524,466,283
Deductions		
Sale returns (i)	(28,680,817,684)	-
Net revenue from goods sold and services rendered	(24,974,405,498)	18,524,466,283

(i) During the period, customers returned certain properties that had previously been handed over to them. The corresponding revenue and cost of sales of these properties amounted to VND 28,680,817,684 and VND 27,677,926,602, respectively (see Note VII.2).

2. Cost of sales

	Current period VND	Prior period VND
Cost of services rendered	1,959,768,155	1,663,522,364
Cost of real estate properties sold	-	8,060,177,126
Cost of sale returns	(27,677,926,602)	-
Total	(25,718,158,447)	9,723,699,490

3. Financial income

	Current period VND	Prior period VND
Interest income from investment cooperation, loans, and bank deposits	119,042,944,450	138,371,796,940
Income from transferring the right to participate in the project (i)	8,000,000,000	48,000,000,000
Other financial income	1,531,341,436	-
Total	128,574,285,886	186,371,796,940
Of which, financial income from transactions with related parties (see details in Note VIII.1)	119,036,407,581	137,820,578,098

(i) The income from the transfer of project participation rights in the period represents proceeds from the transfer of investment and development rights for a project executed on the land in Phu Dinh Ward, Ho Chi Minh City, under the transfer agreement No. 05/2024/HĐ-PC dated 09 December 2024. The transfer was approved by the Company's Board of Directors in Resolution No. 79/NQ-HĐQT dated 06 December 2024. According to the agreement, the Company has no obligation to refund this amount under any circumstances. During the period, the Company collected the full proceeds from the transfer of the aforementioned rights.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VII. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE INCOME STATEMENT
(continued)**4. Financial expenses**

	Current period VND	Prior period VND
Borrowing costs	84,066,906,398	130,798,741,601
Other financial expenses	-	921,667,958
Total	84,066,906,398	131,720,409,559
Of which, financial expenses from transactions with related parties (see details in Note VIII.1)	15,113,341,477	25,159,638,850

5. General and administration expenses

	Current period VND	Prior period VND
Employee benefits expense	1,460,284,367	1,894,585,167
Depreciation expense	120,350,843	185,236,187
Taxes, fees and charges	163,722,284	89,126,750
Provision for doubtful debts	-	2,106,317,808
Outsourced services	806,543,152	892,069,577
Other monetary expenses	444,813,498	300,761,357
Total	2,995,714,144	5,468,096,846

6. Other income

	Current period VND	Prior period VND
Income from derecognition of liabilities	868,104,099	-
Income from penalties for breach of contracts	320,000,000	-
Other income	888,829,174	187,528,357
Total	2,076,933,273	187,528,357
Of which, other income from transactions with related parties (see details in Note VIII.1)	138,888,888	138,888,888

7. Other expenses

	Current period VND	Prior period VND
Costs associated with contract termination (i)	25,714,903,821	40,441,253,892
Penalties and late payment interest on tax	314,349,792	867,501,714
Other expenses	1,199,754,077	2,153,099,484
Total	27,229,007,690	43,461,855,090

(i) These represent penalties and compensations arising from the termination of contracts with customers who had previously made deposits for the purchase of real estate.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VII. INFORMATION SUPPLEMENTING THE ITEMS IN THE SEPARATE INCOME STATEMENT
(continued)**8. Current corporate income tax expense**

	Current period VND	Prior period VND
Accounting profit before tax	15,930,166,764	14,096,667,561
Adjustments for taxable income		
Add: Non-deductible expenses	22,255,983,213	17,359,186,154
Less: Non-taxable income	(1,531,341,436)	-
Assessable income	36,654,808,541	31,455,853,715
Normal tax rate	20%	20%
Current corporate income tax expense	7,330,961,708	6,291,170,743

VIII. OTHER INFORMATION**1. Related parties**

<u>Related parties</u>	<u>Relationship</u>
Ho Chi Minh City Infrastructure Investment Joint Stock Company ("CII")	Ultimate parent company
CII Trading Investment Limited Liability Company ("CII Invest")	Parent company
Hung Thanh Construction - Trading - Service - Manufacturing Co., Ltd.	Subsidiary
Quang Ngai Mineral Investment JSC.	Subsidiary
Huong Tra Co., Ltd.	Subsidiary
Tam Phu Investment & Construction Co., Ltd.	Associate
CII Bridges and Roads Investment JSC. (CII B&R)	Common control entity
CII Service and Investment One Member Co., Ltd.	Common control entity
Khu Bac Thu Thiem Co., Ltd. ("KBTT")	Common control entity
Dien Bien Phu Building Investment Co., Ltd. ("OBI")	Common control entity
Binh Trieu Road Bridge Construction and Investment JSC.	Common control entity
Sai Gon Long Khanh Green City Co., Ltd. (i)	Common control entity
Sai Gon Bridge Construction Ltd.	Common control entity
CII Engineering and Construction JSC.	Common control entity
Trung Bo Infrastructure Co., Ltd.	Common control entity
BOT Saigon - My Thuan Expressway Co., Ltd.	Common control entity
CII Public-Private Partnership Co., Ltd. ("CII-PPP")	Common control entity
BOT Trung Luong - My Thuan JSC.	Common control entity
Ha Noi Highway Construction and Investment JSC.	Common control entity
BOT Ninh Thuan Province Co., Ltd.	Common control entity
Ninh Thuan Investment and Construction Development JSC.	Common control entity
Rach Mieu BOT Co., Ltd.	Common control entity
Co Chien Investment Co., Ltd.	Common control entity
Hien An Binh Bridges and Roads JSC.	Common control entity
VRG Infrastructure Investment Co., Ltd. ("VRG")	Common control entity
CII Bridge and Road Operation and Management Services JSC. ("CII BR OM")	Common control entity
CII Construction Engineering One Member Company Limited	Common control entity
Members of the Board of Directors and the Board of Management	Key management personnel

(i) The Company was dissolved on 22 June 2026.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VIII. OTHER INFORMATION** (continued)**1. Related parties** (continued)**Details of significant transactions with related parties during the period are as follows:**

	Current period VND	Prior period VND
Financial income		
CII	117,195,000,000	118,489,000,000
Hung Thanh Construction - Trading - Service - Manufacturing Co., Ltd.	1,841,407,581	-
Khu Bac Thu Thiem Co., Ltd.	-	19,190,208,235
CII Engineering and Construction JSC.	-	141,369,863
Total	119,036,407,581	137,820,578,098
Borrowing costs		
CII	59,546,405,206	57,096,973,479
<i>Of which the capitalized borrowing costs</i>	<i>(44,433,063,729)</i>	<i>(33,468,490,440)</i>
CII Invest	18,249,986,631	65,967,780,821
<i>Of which the capitalized borrowing costs</i>	<i>(18,249,986,631)</i>	<i>(64,627,309,942)</i>
CII Engineering and Construction JSC.	-	190,684,932
Total	15,113,341,477	25,159,638,850
Other income		
Ha Noi Highway Construction and Investment JSC.	138,888,888	138,888,888

In addition to the transactions presented above, during the period the Company also incurred significant transactions with related parties as follows:

	Current period VND	Prior period VND
CII		
Proceeds from capital support	378,241,000,000	130,300,000,000
Repayment of capital support	135,600,000,000	1,168,854,000,000
CII Invest		
Proceeds from capital support	74,000,000,000	650,000,000,000
Repayment of capital support	477,140,000,000	-
CII Engineering and Construction JSC.		
Capital support provided	-	190,000,000,000
Repayment of capital support	-	4,000,000,000
Cost of materials procurement and project construction	82,268,757,372	20,358,247,602
Hung Thanh Construction - Trading - Service - Manufacturing Co., Ltd.		
Cash outflows for lendings	13,150,000,000	100,000,000
OBI		
Office rental expenses and other utilities	3,097,848,000	3,877,824,021

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VIII. OTHER INFORMATION (continued)**1. Related parties** (continued)**The significant balances with related parties as at the closing date**

	Closing balance VND	Opening balance VND
Short-term advances to suppliers		
CII Engineering and Construction JSC.	34,184,478,845	43,996,718,203
Other receivables		
Mr. Nguyen Van Ty	95,431,470,000	99,431,470,000
OBI	1,442,102,130	1,442,102,130
Total	96,873,572,130	100,873,572,130
Held-to-maturity investments		
a. Short-term held-to-maturity investments		
CII	196,625,506,113	154,327,914,607
Hung Thanh Construction - Trading - Service - Manufacturing Co., Ltd.	53,345,915,685	38,354,508,104
Total	249,971,421,798	192,682,422,711
b. Long-term held-to-maturity investments		
CII	1,934,006,000,000	1,952,378,000,000
Total of held-to-maturity investments	2,183,977,421,798	2,145,060,422,711
Short-term trade payables		
CII Engineering and Construction JSC.	8,823,683,854	-
Other payables		
a. Short-term other payables		
CII	268,891,991,617	209,345,586,411
b. Long-term other payables		
CII Invest	733,911,819,046	715,661,832,415
Payables for investment cooperation capital	535,000,000,000	535,000,000,000
Interest payable	198,911,819,046	180,661,832,415
CII Engineering and Construction JSC.	536,857,335	536,857,335
Total	734,448,676,381	716,198,689,750
Total other payables	1,003,340,667,998	925,544,276,161

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the six-month period ended 30 June 2026

VIII. OTHER INFORMATION (continued)**1. Related parties** (continued)**The significant balances with related parties as at the closing date** (continued)

	Closing balance VND	Opening balance VND
Loans and obligations under finance leases		
a. Short-term loans		
CII	1,341,045,000,000	1,098,404,000,000
Huong Tra Co., Ltd.	15,923,078,000	15,923,078,000
Quang Ngai Mineral Investment JSC.	3,107,405,635	3,107,405,635
Total	1,360,075,483,635	1,117,434,483,635
b. Long-term loans		
CII Invest	100,030,000,000	503,170,000,000
Total borrowings from related parties	1,460,105,483,635	1,620,604,483,635

Remuneration of the Board of Management, the Board of Supervisors, and the Board of Directors during the period is as follows:

	Current period VND	Prior period VND
Board of Directors		
Mr. Luu Hai Ca	480,000,000	-
Board of Management		
Mr. Nguyen Ba Lan	600,000,000	480,000,000
Mr. Nguyen Quy Binh	480,000,000	360,000,000
Mr. Nguyen Van Ty	480,000,000	360,000,000
Mr. Truong Le Duy	240,000,000	180,000,000
Total	1,800,000,000	1,380,000,000
Total	2,280,000,000	1,380,000,000

Other members of the Board of Directors and the Board of Supervisors did not receive any remuneration.

2. Operating lease commitments - the Company as the lessee

	Current period VND	Prior period VND
Operating lease expenses were recognized in operating expenses during the period	2,934,754,056	2,884,204,260

At the statement of financial position date, the Company had outstanding commitment under non-cancellable operating lease, which fall due as follows:

	Closing balance VND	Opening balance VND
Within one year	6,375,006,072	2,403,503,550
In the second year	6,375,006,072	-
In the third to fifth year inclusive	5,843,755,566	-
Total	18,593,767,710	2,403,503,550

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VIII. OTHER INFORMATION** (continued)**3. Information supplementing the items in the interim separate cash flow statement**

	Current period VND	Prior period VND
Equity investments in other entities		
Deposit for acquisition of equity interest (see Note VI.5)	25,000,000,000	-
Proceeds from borrowings		
Borrowings from related parties	452,241,000,000	780,300,000,000
Borrowing under normal contracts	724,413,608,172	584,200,000,000
Total	1,176,654,608,172	1,364,500,000,000
Repayment of borrowings		
Repayment of borrowings to related parties	612,740,000,000	1,172,854,000,000
Repayment of borrowings under normal contracts	83,266,000,000	163,099,770,000
Total	696,006,000,000	1,335,953,770,000

4. Contingent liabilities

As disclosed in Note VI.18, the Company has utilised available information and reasonable assumptions to estimate the land use fee for the Diamond Riverside high-rise apartment project with value of VND 201 billion. As of the date of these interim separate financial statements, the Company has not yet finalised the land use fee obligation with the relevant government authorities for payment to the State Budget. Therefore, the actual land use fee for this project may differ from the estimated amounts recognised in the Company's separate financial statements.

5. Comparative figures

As disclosed in Note III, from 1 January 2026, the Company has adopted the Circular No. 99 in the preparation and presentation of the interim separate financial statements. Accordingly, certain prior-period figures have been reclassified in accordance with the guidance of the Circular 99 to ensure comparability with those of the current period, as follows:

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)
*For the six-month period ended 30 June 2026***VIII. OTHER INFORMATION** (continued)**5. Comparative figures** (continued)**SEPARATE STATEMENT OF FINANCIAL POSITION**

As at 31 December 2025

Unit: VND

Codes Items			As previously reported	Restated	As restated
123	Short-term held-to-maturity investments	(i)	-	192,682,422,711	192,682,422,711
135	Short-term loan receivables	(i)	37,297,076,208	(37,297,076,208)	(*)
135	Other short-term receivables	(i)	412,476,695,788	(155,385,346,503)	257,091,349,285
215	Other long-term receivables	(ii)	1,981,258,132,130	(1,952,378,000,000)	28,880,132,130
265	Long-term held-to-maturity investments	(ii)	-	1,952,378,000,000	1,952,378,000,000
271	Long-term deferred expenses	(iii)	258,250,188,549	(6,997,500,000)	251,252,688,549
320	Other current payables	(iii)	308,731,644,798	(19,030,483,635)	289,701,161,163
321	Short-term loans and obligations under finance leases	(iii)	1,285,649,571,493	17,275,483,635	1,302,925,055,128
339	Long-term loans and obligations under finance leases	(iii)	3,176,140,322,910	(5,242,500,000)	3,170,897,822,910

(*) This line item is no longer presented in the Separate Statement of Financial Position in accordance with Circular No. 99/2025/TT-BTC.

(i) Reclassification of short-term loan receivables to short-term held-to-maturity investments, and interest receivable on loans from other short-term receivables to short-term held-to-maturity investments.

(ii) Reclassification of the balance of business cooperation contributions from other long-term receivables to long-term held-to-maturity investments.

(iii) Reclassification of borrowings and finance lease liabilities, specifically:

- Offset of borrowing costs previously recorded as long-term prepaid expenses against long-term borrowings and finance lease liabilities.
- Reclassification of the balance of capital support received from other short-term payables to short-term borrowings and finance lease liabilities.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)*For the six-month period ended 30 June 2026***VIII. OTHER INFORMATION** (continued)**5. Comparative figures** (continued)**INTERIM SEPARATE STATEMENT OF INCOME**

For the six-month period ended 30 June 2025

Unit: VND

Codes	Items	As previously	Restated	As restated
		reported		
24	- In which: Borrowing costs	129,298,741,601	1,500,000,000	130,798,741,601

Restated to reflect the change in the scope of the line item from interest expenses to borrowing costs, which comprise interest expenses and other costs directly attributable to borrowings, such as commitment fees.

6. Subsequent events

From 1 July 2026 to 16 July 2026, the Company completed the sale of 315,861 treasury shares at an average transaction price of VND 18,000 per share. Upon completion of the transaction, the Company no longer held any treasury shares, and the number of outstanding voting shares increased from 100,159,795 shares to 100,475,656 shares.

Other than the event stated above, no significant events occurring after the end of the reporting period and up to the date of this report which require adjustments or disclosures in the interim separate financial statements.



Nguyen Van Minh
Chief Accountant cum
Preparer



Approved on 28 August 2026

Nguyen Ba Lan
General Director