CÔNG TY CỔ PHẦN COMA 18
M.S.D.N: 0500236860 - C.T.C.P
P. HÀ ĐÔNG - TP. HÀ NỘI

COMA 18 JOINT STOCK COMPANY

Reviewed separate financial statements

for the accounting period from 1 January 2026 to 30 June 2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Coma 18 Joint Stock Company (hereinafter referred to as "the Company") presents its report and the Company's separate financial statements for the accounting period from 1 January 2026 to 30 June 2026.

Overview

Coma 18 Joint Stock Company is a joint stock company converted from a State-owned enterprise under Decision No. 2102/QĐ-BXD dated November 11, 2005 of the Ministry of Construction. The company operates under the Joint Stock Company Business Registration Certificate No. 0500236860, first registered on December 21, 2015, and the changed business registration certificates issued by the Hanoi Department of Planning and Investment.

The Company's main activities are:

- Real estate business, land use rights owned by the owner, user, or leased;
- Construction of other civil technical works; Construction and installation of urban, industrial, civil, transportation, irrigation, port infrastructure, and architectural infrastructure of industrial zones, urban areas, power line projects, and transformer stations;
- Construction of bridges, ports, dikes, and culverts;
- Construction supervision and completion of civil and industrial projects;
- Investment consulting, management, and implementation of construction projects (excluding legal, tax, financial, and auditing consulting);
- Waste treatment (business operations must comply with legal regulations);
- Business development of housing and urban technical infrastructure.

The Company's Head Office is located at 1st Floor, Westa Building, 108 Tran Phu, Ha Dong Ward, Hanoi City.

The Board of Directors, The Board of Management, and Supervisory Board during the period and as at the date of this report are as follows:

The Board of Directors

Mr. Le Quang Hai	Chairman	
Mr. Nguyen Trong Hien	Member	
Mr. Duong Hoang Tuan Anh	Member	
Mr. Le Kim Tuan	Member	
Ms. Duong Thi Thu Ha	Member	
The Board of Management		
Mr. Nguyen Trong Hien	General Director	
Mr. Nguyen Dinh Anh	Deputy General Director	
Ms. Duong Thi Thu Ha	Deputy General Director	
The Supervisory Board		
Ms. Nguyen Thi Thanh Nhan	Head	
Ms. Nguyen Thi Thanh Loan	Member	
Ms. Le Thi Ngoc Anh	Member	To date 22/04/2026
Mr. Le Anh Tuan	Member	From date 22/04/2026
Ms. Dong Thi Bac	Member	
Ms. Le Thi Ngat	Member	

Legal Representative

Mr. Nguyen Trong Hien	General Director

Auditor

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

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

The Board of Management is responsible for the separate financial statements of each financial year which give a true and fair view of the state of affairs of the Company and of its operation results and cash flows for the year. In preparing those financial statements, the board of management is required to:

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

The Board of Management is responsible for ensuring that proper accounting records are kept which disclosed, with reasonable accuracy at any time, the financial position of Company and to ensure that the accounting records comply with the registered accounting system, It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management of the Company approves and commit that the attached separate financial statements give a true and fair view of the Company's separate financial position as at 30 June 2026, as well as the results of its separate operations and separate cash flows for the accounting period from 1 January 2026 to 30 June 2026 then ended, in accordance with Vietnamese accounting standards, accounting regime for enterprises, and compliance with relevant legal regulations.

On behalf of The Board of Management

CÔNG TY CỔ PHẦN COMA 18

Nguyen Trong Hien
General Director
Ha Noi City, 27 August 2026

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

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

AUDIT AND ASSURANCE

No: 29.06.3.1/26/BCTC/NVA

INTERIM FINANCIAL INFORMATION REVIEW REPORT

To: **Shareholders, The Board of Directors and The Board of Management**
Coma 18 Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Coma 18 Joint Stock Company, prepared on 27 August 2026, from page 05 to page 44, which include: the separate statement of financial position as at 30 June 2026, the separate income statement, the separate cash flow statement for the accounting period from 1 January 2026 to 30 June 2026 then ended and the notes to the separate financial statements.

The Board of Managements' responsibility

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

Auditor's responsibility

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

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

Auditor's conclusion

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

NVA Auditing Co., Ltd
Deputy General Director

M.S.D.N: 0305213884 - C.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN NVA
THÀNH PHỐ HỒ CHÍ MINH

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

Ho Chi Minh City, 27 August 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
A. CURRENT ASSETS	**100**		**1,279,961,344,446**	**1,107,411,430,295**
I. Cash and cash equivalents	**110**	V.1	**4,837,422,875**	**5,871,966,017**
1. Cash	111		4,837,422,875	5,871,966,017
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**	V.2	**14,200,000,000**	**14,200,000,000**
1. Trading securities	121		-	-
2. Allowances for impairment of trading securities (*)	122		-	-
3. Short-term held-to-maturity investments	123		14,200,000,000	14,200,000,000
4. Allowance for impairment of short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Allowances for impairment of other short-term investments (*)	126		-	-
III. Short-term receivables	**130**		**1,238,913,889,400**	**1,085,601,725,267**
1. Short-term trade receivables	131	V.3	43,336,173,960	59,438,796,343
2. Short-term advances to suppliers	132	V.4	1,093,327,573,009	931,779,257,704
3. Short-term intercompany receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Other short-term receivables	135	V.5	125,818,732,025	117,950,475,100
6. Allowances for short-term doubtful debt (*)	136	V.6	(23,568,589,594)	(23,566,803,880)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	V.7	-	**66,921,114**
1. Inventories	141		-	66,921,114
2. Allowance for inventory impairment (*)	142		-	-
V. Short-term biological assets	**150**		-	-
1. Short-term livestock for one-time harvest	151		-	
2. Short-term seasonal crops or crops for one-time harvest	152		-	
3. Allowance for impairment of short-term biological assets (*)	153		-	
VI. Other current assets	**160**		**22,010,032,171**	**1,670,817,897**
1. Short-term allocation pending cost	161	V.11	398,787,834	-
2. VAT deductibles	162		20,527,048,090	99,900
3. Taxes and other receivables from the State budget	163	V.15	1,084,196,247	1,670,717,997
4. Purchase and resale of government bonds	164		-	-
5. Other current assets	165		-	-

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
B. NON- CURRENT ASSETS	**200**		**1,433,364,147,472**	**1,053,514,663,341**
I. Long-term receivables	**210**		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Working capital from sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Allowances for long-term doubtful debt (*)	216		-	-
II. Fixed assets	**220**		**90,930,174,202**	**92,568,514,634**
1. Tangible fixed assets	221	V.9	90,930,174,202	92,568,514,634
- Cost	222		117,950,913,154	117,950,913,154
- Accumulated depreciation (*)	223		(27,020,738,952)	(25,382,398,520)
2. Finance leasing assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.10	-	-
- Cost	228		675,000,000	675,000,000
- Accumulated depreciation (*)	229		(675,000,000)	(675,000,000)
III. Long-term biological assets	**230**		-	-
1. Livestock for recurring produce	231		-	-
a) Immature livestock for recurring produce	232		-	-
b) Mature livestock for recurring produce	233		-	-
- Cost	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term livestock for one-time harvest	236		-	-
3. Long-term seasonal crops or crops for one-time harvest	237		-	-
4. Allowance for impairment of long-term biological assets (*)	238		-	-
IV. Investment properties	**240**		-	-
- Cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term assets in progress	**250**		**1,203,668,973,270**	**822,181,148,707**
1. Cost for work in process	251	V.8	1,203,668,973,270	822,181,148,707
2. Construction in progress	252		-	-

Unit: VND

ASSETS	Code	Note	Ending balance	Beginning balance
VI. Long-term investments	**260**	V.2	**138,765,000,000**	**138,765,000,000**
1. Investments in subsidiaries	261		1,200,000,000	1,200,000,000
2. Investments in joint-ventures, associates	262		-	-
3. Other long-term investments	263		138,565,000,000	138,565,000,000
4. Allowance for impairment of long-term investments in other entities (*)	264		(1,000,000,000)	(1,000,000,000)
5. Long-term held-to-maturity investments	265		-	-
6. Allowance for impairment of long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	**270**		-	-
1. Short-term allocation pending cost	271		-	-
2. Deferred income tax assets	272		-	-
3. Long term equipment, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**2,713,325,491,918**	**2,160,926,093,636**

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning balance
C. LIABILITIES	**300**		**2,299,871,132,660**	**1,774,254,977,031**
I. Current liabilities	**310**		**251,620,609,608**	**342,208,491,574**
1. Short-term trade payables	311	V.13	88,189,131,800	105,924,997,006
2. Short-term advances from customers	312	V.14	83,909,177,021	160,818,344,864
3. Dividends and profit payable	313		456,327,071	456,327,071
4. Short-term taxes and amounts payable to State budget	314	V.15	10,741,538,582	6,839,206,536
5. Payables to employees	315		1,532,737,400	1,804,907,096
6. Short-term accrued expenses	316	V.16	26,412,314,237	25,349,504,490
7. Short-term intercompany payables	317		-	-
8. Payables based on agreed progress of construction contract	318		-	-
9. Short-term deferred revenue	319	V.18	80,061,333	105,394,000
10. Other short-term payables	320	V.17	32,649,003,825	32,209,492,172
11. Short-term loans and finance lease liabilities	321	V.12	7,650,318,339	8,700,318,339
12. Provision for short term payables	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilization fund	324		-	-
15. Purchase and resale of government bonds	325		-	-
II. Long-term liabilities	**330**		**2,048,250,523,052**	**1,432,046,485,457**
1. Long-term supplier payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and amounts payable to State budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intercompany payables on working capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338	V.17	2,047,884,398,052	1,431,604,610,457
9. Long-term loans and finance lease liabilities	339	V.12	366,125,000	441,875,000
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax	342		-	-
13. Provision for long term payables	343		-	-
14. Scientific and technological development fund	344		-	-

Unit: VND

RESOURCES	Code	Note	Ending balance	Beginning balance
D. EQUITY	**400**	V.19	**413,454,359,258**	**386,671,116,605**
1. Owners' contributed capital	411		510,399,470,000	510,399,470,000
- Ordinary shares with voting rights	411a		510,399,470,000	510,399,470,000
- Preference shares	411b		-	-
2. Share premium	412		7,584,000,000	7,584,000,000
3. Conversion options on bond	413		-	-
4. Other owner's fund	414		3,788,924,036	4,050,229,162
5. Treasury shares (*)	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange differences	417		-	-
8. Investment and development funds	418		299,402,809	299,402,809
9. Other equity funds	419		-	-
10. Undistributed post-tax profits	420		(108,617,437,587)	(135,661,985,366)
- Undistributed post-tax profits accumulated by the end of the previous period	420a		(135,661,985,366)	(247,657,346,134)
- Undistributed post-tax profits of current period	420b		27,044,547,779	111,995,360,768
TOTAL RESOURCES	**440**		**2,713,325,491,918**	**2,160,926,093,636**

Prepared by	Chief Accountant	General Director
Dinh Thi Thanh Thuy	**Nguyen Tien Duong**	**Nguyen Trong Hien**

CÔNG TY CỔ PHẦN COMA 18

Ha Noi City, 27 August 2026

SEPARATE INCOME STATEMENT
The accounting period from 1 January 2026 to 30 June 2026

Unit: VND

Items	Code	Note	Current period	Previous period
1. Revenue from sale of goods and rendering of services	**01**	VI.1	**160,309,570,116**	**296,337,213,181**
2. Deductible items	02		-	-
3. Net revenue from sale of goods and rendering of services	**10**		**160,309,570,116**	**296,337,213,181**
4. Cost of goods sold	**11**	VI.2	**124,149,712,499**	**210,408,199,654**
5. Gross profit from sale of goods and rendering of services	**20**		**36,159,857,617**	**85,929,013,527**
6. Gain/(loss) from disposal of investment property	**21**			
7. Revenue from financial activities	22	VI.3	112,757	8,062,627
8. Financial expenses	23	VI.4	1,094,109,140	7,030,706,824
In which: Interest expense	*24*		*1,094,109,140*	*6,980,897,356*
9. Selling expenses	25		-	-
10. Administrative expenses	26	VI.5	3,578,627,824	3,635,906,000
11. Net profit from operating activities	**30**		**31,487,233,410**	**75,270,463,330**
12. Other income	31	VI.6	5,546,543,125	1,312,467,180
13. Other expenses	32	VI.7	3,057,656,804	52,268,418,687
14. Other profit	**40**		**2,488,886,321**	**(50,955,951,507)**
15. Total profit before tax	**50**		**33,976,119,731**	**24,314,511,823**
16. Current corporate income tax expenses	51	VI.8	6,931,571,952	-
17. Deferred corporate income tax expenses	52		-	-
18. Profit after tax	**60**		**27,044,547,779**	**24,314,511,823**

Prepared by	Chief Accountant	General Director
Dinh Thi Thanh Thuy	**Nguyen Tien Duong**	**Nguyen Trong Hien**

CÔNG TY CỔ PHẦN COMA 18

Ha Noi City, 27 August 2026

SEPARATE CASH FLOWS STATEMENT

(Under indirect method)

The accounting period from 1 January 2026 to 30 June 2026

Unit: VND

Items	Code	Note	Current period	Previous period
I. Cash flows from operating activities				
1. Profit before tax	***01***		**33,976,119,731**	**24,314,511,823**
2. Adjustments for				
- Depreciation	02		1,377,035,306	1,384,195,102
- Provisions	03		1,785,714	(169,022,384)
- Foreign exchange gains, losses on monetary items	04		-	-
- Gains, losses from investing and financing activities	05		(112,757)	210,769,225
- Borrowing costs	06		1,094,109,140	6,980,897,356
- Other adjustments	*07*		-	-
3. Profit from operating activities before changes in working capital	***08***		**36,448,937,134**	**32,721,351,122**
- Increase, decrease in receivables	09		(173,822,531,965)	(748,783,790,802)
- Increase, decrease in inventory	10		(381,420,903,449)	(246,333,992,006)
- Increase, decrease in payables (excluding interest payables, business income tax payables)	11		519,315,679,608	849,961,117,229
- Increase, decrease in allocation pending cost	12		(398,787,834)	(382,787,622)
- Increase, decrease in trading securities	13		-	
- Borrowing costs paid	14		(31,299,393)	(94,048,920,377)
- Corporate income tax paid	15		-	-
- Other receipts from operating activities	16		-	-
- Other expenses on operating activities	17		-	-
Net cash flows from operating activities	20		**91,094,101**	**(206,867,022,456)**
II. Cash flow from investing activities				
1. Purchase of fixed assets and other long-term assets	21		-	-
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans to other entities and purchase of debt instruments of other entities	23		-	(4,250,000,000)
4. Repayment from borrowers and proceeds from sales of debt instruments of other entities	24		-	350,000,000
5. Investments in other entities	25		-	(18,005,000,000)
6. Investment returns from other entities	26		-	191,781,168,148
7. Interest, dividends and profit received	27		112,757	8,062,627
***Net cash from* investing activities**	***30***		**112,757**	**169,884,230,775**

Unit: VND

Items	Code	Note	Current period	Previous period
III. Cash flows from financing activities				
1. Receipts from stocks issuing and captial contribution from equity owners	31		-	195,000,000,000
2. Fund returned to equity owners, issued stock redemption	32		-	-
3. Long-term and short-term borrowings received	33		-	9,436,000,000
4. Loan repayment	34		(1,125,750,000)	(166,284,518,849)
5. Finance lease principle paid	35		-	-
6. Dividends, profit paid to equity owners	36		-	-
Net cash from financing activities	***40***		**(1,125,750,000)**	**38,151,481,151**
Net cash during the year	**50**		**(1,034,543,142)**	**1,168,689,470**
Cash and cash equivalents at the beginning of year	**60**		**5,871,966,017**	**965,924,256**
Impact of foreign exchange fluctuation	61		-	-
Cash and cash equivalents at the end of year	**70**	**V.1**	**4,837,422,875**	**2,134,613,726**

Prepared by	**Chief Accountant**	**General Director**
Dinh Thi Thanh Thuy	**Nguyen Tien Duong**	**Nguyen Trong Hien**

CÔNG TY CỔ PHẦN COMA 18

Ha Noi City, 27 August 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

The accounting period from 1 January 2026 to 30 June 2026

I. BUSINESS HIGHLIGHTS

1. Form of ownership

Coma 18 Joint Stock Company is a joint stock company converted from a State-owned enterprise under Decision No. 2102/QĐ-BXD dated November 11, 2005 of the Ministry of Construction. The company operates under the Joint Stock Company Business Registration Certificate No. 0500236860, first registered on December 21, 2015, and the changed business registration certificates issued by the Hanoi Department of Planning and Investment.

The Company's Head Office is located at 1st Floor, Westa Building, 108 Tran Phu, Ha Dong Ward, Hanoi City.

2. Business sector

The Company's business lines are Construction and real estate trading.

3. Business activities

The Company's main activities are: Real estate business, land use rights owned by the owner, user, or leased; Construction of other civil technical works; Construction and installation of urban, industrial, civil, transportation, irrigation, port infrastructure, and architectural infrastructure of industrial zones, urban areas, power line projects, and transformer stations; Construction of bridges, ports, dikes, and culverts; Construction supervision and completion of civil and industrial projects; Investment consulting, management, and implementation of construction projects (excluding legal, tax, financial, and auditing consulting); Waste treatment (business operations must comply with legal regulations); Business development of housing and urban technical infrastructure.

4. The cycle of the Company's business

The Company's normal production and business cycle is carried out within a period of no more than 12 months. Construction works and investment projects have production and business cycles according to construction contracts and project duration.

5. Company's structure

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

+ Real Estate Trading Floor Branch:

Address: Km 10 Nguyen Trai Street, Khuong Dinh Ward, Hanoi City.

+ Construction, Industry and Transportation Branch:

Address: No. 135 Tran Phu, Ha Dong Ward, Hanoi City.

+ Thanh Oai Branch:

Address: Thanh Oai Industrial Park, Km3 QL21B, Binh Minh Commune, Hanoi City.

+ Trade and Construction Branch:

Address: No. 38 Nguyen Chanh (New Phung Hung Street), Ha Dong Ward, Hanoi City.

+ Thanh Oai Industrial Park Branch – Coma 18 Joint Stock Company:

Address: Thanh Oai Industrial Park, Km3 QL21B, Binh Minh Commune, Hanoi City.

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

Name of Subsidiary	Address	Charter Capital	Ownership Percentage	Voting Rights Percentage
Ifood Green Food Joint Stock Company	Lots CN 27-28, Dai Lam Industrial Cluster, Tan Dinh Commune, Bac Ninh Province	2,000,000,000	60%	60%

6. **The number of employees**

The number of employees of the Company as at 30 June 2026 was 36 (As at 31 December 2025 was 35).

7. **Declaration on the comparability of information on the separate financial statements**

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

II. FISCAL YEAR AND STANDARD CURRENCY UNIT USED IN ACCOUNTING

1. **Fiscal year**

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

2. **Standard currency unit used in accounting**

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

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

1. **Accounting system**

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

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

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

IV. ACCOUNTING POLICIES APPLIED

1. **Principles to determine cash and cash equivalents**

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

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

2. **Accounting principles for financial investments**

a) Principles of recording loans

Loans are recorded as the current amount of loans under contracts between parties but are not traded or sold on the market like securities.

Lendings are determined at cost less allowance for doubtful debts. Provision for doubtful debts of loans of the Company is appropriated in accordance with current accounting regulations.

b) Investments in subsidiaries, joint ventures, and associates

Investments in subsidiaries are accounted for using the cost method. Net profits distributed by the subsidiary arising after the investment date are recognized in the separate income statement. Other distributions (apart from net profits) are considered as a recovery of investments and are recorded as a reduction in the carrying amount of the investment.

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

c) Investment in equity instruments of other entities

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

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

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

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

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

3. Principles of recognizing trade receivables and other receivables

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

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

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

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

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

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

4. Principles for inventory recognition

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

The cost of inventories is determined as follows:

• Raw materials and merchandise: Includes purchase costs and other direct costs incurred to bring the inventories to their current location and condition.

• Products: Includes the main raw material costs, direct labor costs, and related general manufacturing costs allocated based on normal operating levels.

• Work in progress: Includes main raw material costs, direct labor costs, and general manufacturing costs.

Net realizable value is the estimated selling price of inventories at the end of the period minus the estimated costs to complete and sell them.

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

Provisions for inventory devaluation are made for each inventory item whose original cost exceeds its net realizable value. For unfinished services, provisions are calculated for each type of service with distinct pricing. Any increase or decrease in the balance of the provision for inventory devaluation that needs to be made as of the end of the financial year is recognized in the cost of goods sold.

5. Principles for the recognition and depreciation of tangible and intangible fixed assets

Fixed assets are presented at historical cost less accumulated depreciation. The historical cost of fixed assets includes all costs incurred by the enterprise to acquire the fixed assets until they are in a condition ready for use. Subsequent expenditures are only added to the historical cost of fixed assets if these expenditures certainly increase the future economic benefits from using the asset. Expenditures that do not meet this condition are recognized as production and business expenses in the period.

When fixed assets are sold or disposed of, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the disposal are recognized in income or expenses for the year.

Depreciation of assets is calculated using the straight-line method. The estimated depreciation periods are as follows:

Type of asset	Depreciation period (years)	
	Current period	Previous period
- Buildings and structures	07 – 45	07 – 45
- Machinery and equipment	06 – 10	06 – 10
- Transportation means	08 – 09	08 – 09
- Management tools	05	05
- Brand value	10	10

The historical cost of fixed assets and the depreciation period are determined in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, providing guidance on the management, use, and depreciation of fixed assets, and other relevant regulations.

6. Principles for the recognition and capitalization of borrowing costs

Borrowing costs are recognized as production and business expenses in the year they are incurred, except for borrowing costs directly related to the investment in the construction or production of unfinished assets, which are included in the value of such assets (capitalized) when the conditions set forth in Vietnamese Accounting Standard No. 16 'Borrowing Costs' are met.

Borrowing costs directly related to the investment in the construction or production of unfinished assets that are capitalized include interest on borrowings, allocation of discounts or premiums upon the issuance of bonds, and incidental costs arising from loan processing procedures.

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

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

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

8. Principles for the accounting of business cooperation contracts

Joint venture capital contributions are agreements based on contracts under which the Company and participating parties undertake economic activities under joint control. Joint control refers to the requirement that strategic decisions concerning the financial and operating policies of the joint venture entity must be unanimously agreed upon by all joint controlling parties.

In cases where a member company directly engages in business operations as per the joint venture agreements, the capital contributions to jointly controlled assets and any shared liabilities incurred with other joint venture partners from the operations of the joint venture are accounted for in the Company's separate financial statements and classified based on the nature of the arising economic transactions. Liabilities and costs directly related to the capital contributions in jointly controlled assets are accounted for on an accrual basis. Income from the sale or use of product shares distributed from joint venture operations, as well as the related costs incurred, is recognized when it is certain that economic benefits from these transactions will be received by or distributed from the Company, and such benefits can be measured reliably.

Joint venture agreements involving the establishment of an independent business entity with joint venture partners are referred to as jointly controlled business entities.

9. Principles for the recognition of liabilities and accrued expenses

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

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

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

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

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

10. Principles for the recognition of dividends and profit payables

Dividends and profit payables are recognized for the future obligations to pay dividends or distribute profits (in the form of cash or non-monetary assets) and reflect the settlement status of cash dividends or profit distributions to the Corporation's shareholders and capital contributors.

The Corporation recognizes a liability for dividends or profits at the point when the entity no longer has the discretion to avoid the obligation to pay such dividends or profits to its shareholders and capital contributors in accordance with relevant laws. The determination of the timing and payment of dividends or profits is as follows: For entities subject to securities regulations, the timing at which the investee no longer has the right to refuse the dividend payment is determined in accordance with the prevailing securities laws.

11. Principles for the recognition of borrowings and finance lease liabilities

The Company must monitor the repayment terms of borrowings and finance lease liabilities in detail. Borrowings and finance lease liabilities with repayment periods exceeding 12 months from the date of preparation of the separate financial statements are classified as long-term. Those due within the next 12 months are classified as short-term, allowing for proper payment planning.

For finance lease liabilities, the total lease liabilities recorded in the credit side of account 341 represent the total payment amount, calculated as the present value of minimum lease payments or the fair value of the leased asset.

Borrowings and liabilities denominated in foreign currencies must be converted into the accounting currency at the actual exchange rate at the time of the transaction;

- When repaying borrowings in foreign currency, the debit side of account 341 is converted at the actual book exchange rate applied specifically to each counterpart;

- When preparing separate financial statements, the balances of borrowings and finance lease liabilities denominated in foreign currencies must be revalued at the actual exchange rate on the date of financial statement preparation;

- Foreign exchange differences arising from repayments and end-of-period revaluations of borrowings and finance lease liabilities in foreign currencies are recognized in financial income or financial expenses.

12. Principles of recognizing owners' equity

Owner's contributed capital

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

Share premiums

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

Other owner's equity

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

Profit distribution

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

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

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

Other funds

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

13. Principles of revenue and income recognition

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

Construction contract revenue

Construction contract revenue is reliably estimated as follows:

- For construction contracts where the contractor is paid according to the planned schedule: Revenue and expenses related to the contract are recognized based on the portion of work completed, as determined by the Company, at the end of the financial accounting period.

- For construction contracts where the contractor is paid based on the actual volume of work performed: Revenue and expenses related to the contract are recognized based on the portion of work completed, confirmed by the investor, and reflected in the issued invoice.

Sales Revenue

Sales revenue is recognized when the following conditions are simultaneously met:

- Most of the risks and rewards associated with ownership of the goods or products have been transferred to the buyer;

- The Company no longer retains control or managerial involvement in the goods as the owner;

- Revenue can be reliably measured;

- The Company has received or will receive economic benefits from the sales transaction;

- Costs related to the transaction can be determined.

Revenue from property rental activities

Operating lease revenue must be recognized on a straight-line basis throughout the lease term, regardless of payment method.

Future lease payments on operating leases are tracked by time paid.

Service Revenue

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

- Revenue can be reliably measured;

- It is probable that economic benefits will flow to the Company from the service transaction;

- The portion of work completed as of the preparation date of the separate statement of financial position is identifiable;

- Costs incurred for the transaction and costs to complete the service transaction can be determined.

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

Revenue from land leasing with completed infrastructure development

Revenue from leasing land with developed infrastructure represents the income from subleasing land use rights with completed technical infrastructure at Kim Thanh Industrial Park, Hai Duong, which is recognized in full at the time of lease commencement.

Interest Income

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

Dividends and Profits Received

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

Revenue Deductions

This category reflects adjustments reducing sales revenue and service revenue incurred during the period, including trade discounts, sales returns, and allowances. It does not reflect taxes deducted from revenue, such as output VAT calculated using the direct method.

Revenue adjustments are conducted as follows:

- Trade discounts, sales returns, and allowances incurred in the same period as the consumption of products, goods, and services are deducted from the revenue of that period;

- For products, goods, and services sold in prior years, if trade discounts, sales returns, or allowances occur in subsequent periods, the revenue reduction is recorded according to the following principles:

+ If the adjustments occur after the consumption of products, goods, and services in prior years but before the issuance of the separate financial statements, these adjustments are treated as post-statement of financial position events requiring adjustment. They are recorded as revenue reductions in the separate financial statements of the reporting period (prior year).

+ If the adjustments occur after the issuance of the separate financial statements, the revenue reduction is recorded in the reporting period during which the event occurs (current period).

14. Recognition of Cost of goods sold

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

The provision for inventory devaluation is included in the cost of goods sold, based on the quantity of inventory and the difference where the net realizable value is lower than the original cost. When determining the inventory quantity subject to devaluation, the accountant must exclude the inventory already under signed sales contracts (with a net realizable value not lower than its book value) that have not yet been delivered to the customer, provided there is reliable evidence that the customer will not terminate the contract.

15. Recognition of financial expenses

Reflecting expenses for financial activities including expenses or losses related to financial investment activities, lending and borrowing expenses, joint venture and association capital contribution expenses, short-term securities transfer losses, securities sale transaction expenses; Provision for discounting business securities, provision for investment losses in other units, losses incurred when selling foreign currency, exchange rate losses...

16. Recognition of selling expenses and administration expenses

Selling expenses represent expenses that are incurred in process of selling products, goods, providing services, which mainly include publicity, display, promotions, advertising expenses, sale commissions, warranty charges of goods and products (excluding construction activity), maintenance charges, packaging, and transportation,...

General administration expenses represent expenses for administrative purposes which mainly including salary expenses of administrative staffs (salaries, wages, allowances,...); social insurance, medical insurance, labor union fees, unemployment insurance of administrative staff, expenses of office materials, tools and supplies, depreciation of fixed assets used for administration, land rental, licence tax, provision for bad debts, utilities (electricity, water, telephone, fax, assets warranty, fire and explosive accidents insurance,...) other cash expenses (entertainment, customer conference...).

17. Recognition of corporate income tax expenses

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

Current corporate income tax expenses are determined based on taxable income and the corporate income tax rate in the current period.

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

18. Segment reporting

Segment reporting include a business segment or a geographical segment.

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

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

19. Financial instruments

Initial Recognition

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

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

Subsequent Measurement

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

20. Related parties

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

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

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

1. Cash and cash equivalents

	Ending balance VND	Beginning balance VND
Cash on hand	197,553,562	198,827,981
Deposits without term	4,639,869,313	5,673,138,036
- Asia Commercial Joint Stock Bank (ACB) – Hanoi Branch	*4,484,456,966*	*5,510,094,584*
- Other Bank	*155,412,347*	*163,043,452*
Total	**4,837,422,875**	**5,871,966,017**

2. Financial investments

a) Held-to-maturity investments

Objects	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
- Short-term	**14,200,000,000**	**14,200,000,000**	**14,200,000,000**	**14,200,000,000**
+ Loan receivables	14,200,000,000	14,200,000,000	14,200,000,000	14,200,000,000
Ifood Green Food Joint Stock Company (*)	14,200,000,000	14,200,000,000	14,200,000,000	14,200,000,000
- Long-term	-	-	-	-
Total	**14,200,000,000**	**14,200,000,000**	**14,200,000,000**	**14,200,000,000**

(*) Loans granted to IFOOD Green Food Joint Stock Company under the following two agreements:

- Loan Agreement No. 2401/2025/COMA18-IFOOD dated January 24, 2025. Loan amount: VND 4,250,000,000. The loan term is from the date the lender disburses the funds until the borrower fully repays the loan. Purpose: Financing the purchase of goods for export and domestic distribution. Collateral: Ownership rights over inventory batches (including work-in-progress) corresponding to the financing ratio for purchase and sale. Such collateral may be liquidated to recover funds for repayment of the loan. Interest rate: 0% per annum. Outstanding balance as at June 30, 2026: VND 4,200,000,000.

- Loan Agreement No. 1108/2025/COMA18-IFOOD dated August 11, 2025. Loan amount: VND 10,000,000,000. The loan term is from the date the lender disburses the funds until the borrower fully repays the loan. Purpose: Financing the purchase of goods for export and domestic distribution. Collateral: Ownership rights over inventory batches (including work-in-progress) corresponding to the financing ratio for purchase and sale. Such collateral may be liquidated to recover funds for repayment of the loan. Interest rate: 0% per annum. Outstanding balance as at June 30, 2026: VND 10,000,000,000.

Loan receivables from related parties: Refer to note VII.3.

b) Investments in other entities

Unit: VND

	Ending balance				Beginning balance			
	Ownership/ Voting (%)	Cost	Recoverable amount	Provision amount	Ownership/ Voting (%)	Cost	Recoverable amount	Provision amount
Investment in Subsidiaries		**1,200,000,000**	**1,200,000,000**	**-**		**1,200,000,000**	**1,200,000,000**	**-**
Ifood Green Food Joint Stock Company	60.00%	1,200,000,000	1,200,000,000	-	60.00%	1,200,000,000	1,200,000,000	-
Investment in other entities		**138,565,000,000**	**137,565,000,000**	**1,000,000,000**		**138,565,000,000**	**137,565,000,000**	**1,000,000,000**
Comare Joint Stock Company (100,000 shares)		1,000,000,000	-	1,000,000,000		1,000,000,000	-	1,000,000,000
Receivables from Videc Group Joint Stock Company (*)		137,565,000,000	137,565,000,000	-		137,565,000,000	137,565,000,000	-
Total		**139,765,000,000**	**138,765,000,000**	**1,000,000,000**		**139,765,000,000**	**138,765,000,000**	**1,000,000,000**

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

(*) Receivable from Videc Group Joint Stock Company represents capital contribution for investment cooperation in the An Tuong Riverside Urban Area Project in An Tuong Ward, Tuyen Quang Province, under Business Cooperation Contract No. 2010/2025/HTKD/VIDEC-COMA18 dated October 20, 2025. The Company's contributed capital amounts to VND 137,565,000,000. The Company is entitled to profit sharing based on the after-tax profits of the products specified in Appendix No. 01 attached to the contract.

3. Trade accounts receivable

	Ending balance VND	Beginning balance VND
a) Short-term	**43,336,173,960**	**59,438,796,343**
Development Industrial Joint Stock Company	2,798,121,322	2,798,121,322
Viet Nnam Industrial Construction Corporation	3,452,129,000	3,452,129,000
Bac Viet Development Company Limited	1,371,000,000	1,371,000,000
Minh Hoa Investment Joint Stock Company	10,000,000,000	43,000,000,000
Five-Star Vietnam Construction Joint Stock Company	16,524,569,300	-
Others	9,190,354,338	8,817,546,021
b) Long-term	-	-
Total	**43,336,173,960**	**59,438,796,343**

c) Trade receivables from related parties: None.

4. Advances to suppliers

	Ending balance VND	Beginning balance VND
a) Short-term	**1,093,327,573,009**	**931,779,257,704**
Construction Consulting & Technology Transfer Office	391,879,000	391,879,000
Tuong Minh Steel Joint Stock Company	438,500,000	438,500,000
Eco Investment and Construction Joint Stock Company	591,398,677,131	592,405,910,137
Minh An Phat Construction Company Limited	17,092,777,995	22,280,929,331
Five-Star Vietnam Construction Joint Stock Company	43,223,845,631	61,936,295,759
Duc Minh Anh Luxury Material Trading Limited Liability Company	221,879,654,198	236,651,654,198
Dong Duong Industrial Park Development And Trading Joint Stock Company	181,079,945,305	-
Others	37,822,293,749	17,674,089,279
b) Long-term	-	-
Total	**1,093,327,573,009**	**931,779,257,704**

c) Advances to suppliers from related parties: None.

5. Other receivables

	Ending balance VND	Beginning balance VND
a) Short-term	**125,818,732,025**	**117,950,475,100**
Advances	17,105,822,450	9,003,303,459
Mortgages, deposits	5,000,000	5,000,000
Receivables from Videc Group Joint Stock Company (*)	42,270,000,000	42,270,000,000
Receivables from Videc Group Joint Stock Company (**)	65,000,000,000	65,000,000,000
36 Corporation	525,988,466	751,412,095
Other	911,921,109	920,759,546
b) Long-term	-	-
Total	**125,818,732,025**	**117,950,475,100**

c) Other receivables from related parties: Refer to note VII.3.

(*) Receivable from Videc Group Joint Stock Company represents a loan granted under the meeting minutes dated June 28, 2025.

(**) Receivable from Videc Group Joint Stock Company represents deposits made under the following agreements:

- Memorandum of Understanding No. 1012/2025/TTGN/VIDEC-COMA18 regarding cooperation in the project of developing a commercial housing area for officers and soldiers of the Office of the Ministry of Public Security in Phuc Thinh Commune, Hanoi. Deposit amount: VND 20,000,000,000.

- Memorandum of Understanding No. 0211/2025/TTGH/VIDEC-COMA18 regarding cooperation in the project of constructing housing for officials and employees of the National Political Publishing House Truth in Dong Ngac Ward, Hanoi. Deposit amount: VND 20,000,000,000.

- Memorandum of Understanding No. 1011/2025/TTGH/VIDEC-COMA18 regarding cooperation in the transfer of shares of Bac Do Real Estate Construction Group Joint Stock Company. The deposit amount is VND 25,000,000,000.

Unit: VND

6. Bad Debts

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Viet Nam Industrial Construction Corporation	3,452,129,000	3,452,129,000	3,452,129,000	3,452,129,000
Bac Viet Development Company Limited	1,371,000,000	1,371,000,000	1,371,000,000	1,371,000,000
Mr. Ho Tri Can	1,687,300,000	1,687,300,000	1,687,300,000	1,687,300,000
Development Industrial Joint Stock Company	2,798,121,322	2,798,121,322	2,798,121,322	2,798,121,322
Others	14,260,039,272	14,260,039,272	14,258,253,558	14,258,253,558
Total	**23,568,589,594**	**23,568,589,594**	**23,566,803,880**	**23,566,803,880**

Unit: VND

7. Inventories

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Work in progress	-	-	66,921,114	-
Total	**-**	**-**	**66,921,114**	**-**

Unit: VND

8. Long-term unfinished assets

	Ending balance		Beginning balance	
	Cost	Recoverable amount	Cost	Recoverable amount
Cost for work in process				
Kim Thanh Industrial Park Infrastructure Investment, Construction and Business Project	1,203,668,973,270	1,203,668,973,270	822,181,148,707	822,181,148,707
Total	**1,203,668,973,270**	**1,203,668,973,270**	**822,181,148,707**	**822,181,148,707**

9. Increases and decreases in tangible fixed assets

Unit: VND

	Buildings and structures	Machinery, equipment	Transportation means	Management tools and equipment	Total
Cost					
Beginning balance	**114,033,405,645**	**1,356,519,010**	**2,257,338,544**	**303,649,955**	**117,950,913,154**
Increase	-	-	-	-	-
Decrease	-	-	-	-	-
Ending balance	**114,033,405,645**	**1,356,519,010**	**2,257,338,544**	**303,649,955**	**117,950,913,154**
Accumulated depreciation				-	
Beginning balance	**22,620,506,234**	**1,356,519,010**	**1,101,723,321**	**303,649,955**	**25,382,398,520**
Depreciation	1,497,256,773	-	141,083,659	-	1,638,340,432
Decrease	-	-	-	-	-
Ending balance	**24,117,763,007**	**1,356,519,010**	**1,242,806,980**	**303,649,955**	**27,020,738,952**
Net book value					
Beginning balance	91,412,899,411	-	1,155,615,223	-	92,568,514,634
Ending balance	**89,915,642,638**	**-**	**1,014,531,564**	**-**	**90,930,174,202**

** Note:*

- The original cost of tangible fixed assets that have been fully depreciated but are still in use: 4,895,089,555 VND.
- The remaining value at the end of the period of tangible fixed assets used as collateral to secure a loan: 789,471,524 VND.

10. Increases and decreases in intangible fixed assets

Unit: VND

	Other intangible fixed assets
Cost	
Beginning balance	675,000,000
Increase	-
Decrease	-
Ending balance	**675,000,000**
Accumulated depreciation	
Beginning balance	675,000,000
Increase	-
Decrease	-
Ending balance	**675,000,000**
Net book value	
Beginning balance	-
Ending balance	-

(*) **Notes:** The original cost of intangible fixed assets that have been fully depreciated but are still in use: 675,000,000 VND.

11. Allocation pending cost

	Ending balance VND	Beginning balance VND
a) Short-term	**398,787,834**	-
Unamortized land lease costs	398,787,834	-
b) Long-term	-	-
Total	**398,787,834**	-

12. Loans and finance lease liabilities

Unit: VND

	Beginning balance		During the period		Ending balance	
	Value	Afford to pay	Increase	Decrease	Value	Afford to pay
a) Short-term loans	**8,700,318,339**	**8,700,318,339**	**75,750,000**	**1,125,750,000**	**7,650,318,339**	**7,650,318,339**
Short-term loans	**5,876,805,711**	**5,876,805,711**	-	**50,000,000**	**5,826,805,711**	**5,826,805,711**
Personal and other loans (a1)	5,876,805,711	5,876,805,711	-	50,000,000	5,826,805,711	5,826,805,711
Long-term loan due for repayment	**2,823,512,628**	**2,823,512,628**	**75,750,000**	**1,075,750,000**	**1,823,512,628**	**1,823,512,628**
Construction Machinery Corporation - JSC (b1)	2,672,012,628	2,672,012,628	-	1,000,000,000	1,672,012,628	1,672,012,628
Prosperity And Growth Commercial Joint Stock Bank - Thang Long Branch (b2)	151,500,000	151,500,000	75,750,000	75,750,000	151,500,000	151,500,000
b) Long-term loans	**441,875,000**	**441,875,000**	-	**75,750,000**	**366,125,000**	**366,125,000**
Long-term loans	**441,875,000**	**441,875,000**	-	**75,750,000**	**366,125,000**	**366,125,000**
Prosperity And Growth Commercial Joint Stock Bank - Thang Long Branch (b2)	441,875,000	441,875,000	-	75,750,000	366,125,000	366,125,000
Total	**9,142,193,339**	**9,142,193,339**	**75,750,000**	**1,201,500,000**	**8,016,443,339**	**8,016,443,339**

(a1) Loans from individuals and other entities under credit contracts to supplement working capital, with interest rates ranging from 0% to 10% per year. These loans are unsecured.

(b1) Loan from the Construction Machinery Corporation under Contract No. 48/HĐNV/COMA-COMA18 dated March 14, 2016 (regarding loan debt acknowledgment and repayment plan). The loan term does not exceed 21 months, and the interest rate is determined based on the lending rate applied by the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) for the Construction Machinery Corporation at the time of interest calculation. Loan purpose: To serve business and production activities. Outstanding loan balance as of June 30, 2026: VND 1,672,012,628 (of which, the long-term loan due within 12 months is VND 1,672,012,628, and the overdue amount is VND 1,672,012,628).

(b2) Loan from Prosperity and Development Commercial Joint Stock Bank (Thang Long Branch) under Credit Contract No. 107.131/24DN dated November 29, 2024. Loan amount: VND 757,500,000, loan term: 60 months, interest rate: As per each promissory note. Purpose: To purchase a car under Car Sale and Purchase Contract No. 2411118 dated November 18, 2024, the loan is secured by the asset financed by the loan, as stipulated in the Car Mortgage Contract No. 107.131/24/DN/BĐ dated November 29, 2024. Outstanding loan balance as of June 30, 2026: VND 517,625,000 (of which, the long-term loan portion due within the next 12 months is VND 151,500,000).

13. Trade payables

	Ending balance VND	Beginning balance VND
a) Short-term	**88,189,131,800**	**105,924,997,006**
Le Nguyen Construction & Trading One Member Co., Ltd.	1,176,653,936	1,176,653,936
Tung Phuong Company Limited	44,146,588,431	55,174,422,344
Viet Phat Manufacturing - Trading Co.,ltd	1,781,623,871	1,781,623,871
Doan Nhat Mechanical Electrical Joint Stock Company	1,631,452,235	1,631,452,235
Hawee Mechanical And Electrical Joint Stock Company	-	761,114,443
Construction Machinery Corporation - JSC	3,383,309,842	3,383,309,842
Viet Nam Construction - Investment And Import - Export Joint Stock Company	1,061,709,000	1,061,709,000
C BHI Construction Joint Stock Company	2,779,612,723	4,066,294,378
Others	32,228,181,762	36,888,416,957
b) Long-term	-	-
Total	**88,189,131,800**	**105,924,997,006**

c) Trade payable to related parties: None.

14. Advances from customers

	Ending balance VND	Beginning balance VND
a) Short-term	**83,909,177,021**	**160,818,344,864**
Construction Machinery Corporation - JSC - Formosa Project	2,266,469,565	2,266,469,565
Housing Development Joint Stock Company - No. 5 Lac Long Quan	903,636,364	903,636,364
Five Stars Construction Advertisement And Trade Joint Stock Company	-	21,345,684,116
Videc Group Joint Stock Company	72,186,287,663	129,137,477,231
Others	8,552,783,429	7,165,077,588
b) Long-term	-	-
Total	**83,909,177,021**	**160,818,344,864**

c) Advance payment from customers is from related parties: None.

15. Taxes and other payables to the State

Unit: VND

	Beginning balance	Amounts payable, upward adjustments during the period	Amounts paid, downward adjustments during the period	Ending balance
a) Payable	**6,839,206,536**	**15,633,279,897**	**11,730,947,851**	**10,741,538,582**
Domestic value-added tax	6,839,206,536	5,093,504,185	11,679,119,183	253,591,538
Corporate income tax	-	10,042,472,746	-	10,042,472,746
Personal income tax	-	89,648,516	35,555,000	54,093,516
Other taxes	-	407,654,450	16,273,668	391,380,782
b) Receivable	**1,670,717,997**	**586,521,750**	**-**	**1,084,196,247**
Corporate income tax on real estate transfers	1,651,418,782	568,155,678	-	1,083,263,104
Personal income tax	2,529,500	1,596,357	-	933,143
Other taxes	16,769,715	16,769,715	-	-

16. Payable expenses

	Ending balance VND	Beginning balance VND
a) Short-term	**26,412,314,237**	**25,349,504,490**
Interest expense, overdue interest payable	20,861,931,263	19,799,121,516
Accrued construction costs	5,550,382,974	5,550,382,974
b) Long-term	-	-
Total	**26,412,314,237**	**25,349,504,490**

17. Other payables

	Ending balance VND	Beginning balance VND
a) Short-term	**32,649,003,825**	**32,209,492,172**
Union funds	637,924,537	604,715,077
Social insurance, health insurance, unemployment insurance, occupational accident insurance	132,956,075	192,477,101
Receive short-term deposits	794,200,000	774,200,000
Late payment interest on social insurance	2,149,298,287	2,314,056,658
Westa project maintenance fee	7,140,970,579	6,635,680,111
Must return equitization	5,465,441,297	5,465,441,297
COMA Joint Stock Company for Investment and Development of UID Industrial Urban Area	2,906,534,803	2,906,534,803
Trang An Trading And Ubran Joint Stock Company	1,000,000,000	1,000,000,000
Payable to individual fundraisers (a1)	2,272,250,000	2,522,250,000
Other	10,149,428,247	9,794,137,125
b) Long-term	**2,047,884,398,052**	**1,431,604,610,457**
Payable to Videc Group Joint Stock Company (b1)	1,396,935,748,052	780,655,960,457
Payable to Nam An Industrial Park Investment Joint Stock Company (b2)	358,366,910,000	358,366,910,000
Payable to Dai Minh Industrial Park Management Operation and Leasing Joint Stock Company (b3)	292,581,740,000	292,581,740,000
Total	**2,080,533,401,877**	**1,463,814,102,629**

c) Other payables to related parties: Refer to note VII.3

(a1) Payable to Individuals for Capital Mobilization under capital mobilization contracts serving the company's business operations, interest-free. Accordingly, the capital contributors will receive preferential pricing for land leasing and land use rights transfer in the Kim Thanh Hai Duong Industrial Park Project (corresponding to the mobilized capital amount).

(b1) Payables to Videc Group Joint Stock Company represent the funds received as a capital contribution for the cooperation in implementing the project 'Investment, Construction and Infrastructure Business of Kim Thanh Industrial Park' located in Thuong Vu Commune, Tuan Viet Commune, and Co Dung Commune, Kim Thanh District, Hai Duong Province, under the Investment Cooperation Agreement No. 299/2022/HTĐT/COMA18-VIDEC dated 29 September 2022. The total project area is 164.98 hectares, The contribution ratio of the two participating parties is 30% for the Company and 70% for Videc Group Joint Stock Company. The project's profits will be allocated based on the respective capital contribution ratio. According to Contract Appendix No. 05 dated June 3, 2025, the parties agree that the company will enjoy the benefits from the infrastructure leasing business of 8.31 hectares of industrial park land mentioned above. The remaining benefits from the infrastructure leasing business (after deducting 8.31 hectares) and the investment in building housing for employees will be divided according to the contract.

(b2) Payables to Nam An Industrial Park Investment Joint Stock Company represent the funds received as a capital contribution under the Cooperation Agreement No. CN02/HĐHT/KIMTHANH dated 03 June 2025. Accordingly, Nam An Industrial Park Investment Joint Stock Company contributed VND 557,896,999,808 in cash for the Company to continue implementing the Investment, Construction, and Infrastructure Business Project of Kim Thanh Industrial Park. The cooperative benefits granted to Nam An Industrial Park Investment Joint Stock Company include priority rights to sublease technically serviced land and receive transferred infrastructure assets at Plot

CN02 (area: 99,935 m2). As of June 30, 2026, Nam An Industrial Park Investment Joint Stock Company had contributed VND 358,366,910,000.

(b3) The amount payable to Dai Minh Industrial Park Management Operation and Leasing Joint Stock Company represents capital contribution funds received for cooperation under Cooperation Contract No. CN03/HĐHT/KIMTHANH dated June 03, 2025. Accordingly, Dai Minh Industrial Park Management Operation and Leasing Joint Stock Company contributed a cash capital of VND 456,517,863,313 to enable the Company to continue implementing the "Investment Project for the Construction and Business of Infrastructure of Kim Thanh Industrial Park." The cooperative benefits granted to Dai Minh Industrial Park Management Operation and Leasing Joint Stock Company include priority rights to sublease technically serviced land and receive transferred infrastructure assets at Plot CN03 (area: 81,590 m2). As of June 30, 2026, Dai Minh Industrial Park Management Operation and Leasing Joint Stock Company had contributed VND 292,581,740,000.

18. Deferred revenue

	Ending balance VND	Beginning balance VND
a) Short-term	**80,061,333**	**105,394,000**
Other Deferred revenue	80,061,333	105,394,000
b) Long-term	-	-
Total	**80,061,333**	**105,394,000**

19. Owner's equity

a) Reconciliation table of changes in owners' equity

Unit: VND

Items	Owner's contributed capital	Share premium	Other owner's fund	Development Investment Fund	Capital for basic construction investment	Undistributed after-tax profit	Total
Balance at the beginning of previous period	**315,399,470,000**	**7,584,000,000**	**-**	**299,402,809**	**4,572,839,414**	**(247,657,346,134)**	**80,198,366,089**
Profit/(loss) in previous period						24,314,511,823	24,314,511,823
Capital increase during the period	195,000,000,000						195,000,000,000
Other decrease					(261,305,126)		(261,305,126)
Previous period ending balance	**510,399,470,000**	**7,584,000,000**	**-**	**299,402,809**	**4,311,534,288**	**(223,342,834,311)**	**299,251,572,786**
Balance at the beginning of this year	**510,399,470,000**	**7,584,000,000**	**4,050,229,162**	**299,402,809**	**-**	**(135,661,985,366)**	**386,671,116,605**
Profit/(loss) for this period						27,044,547,779	27,044,547,779
Other decrease			(261,305,126)		-		(261,305,126)
This period's ending balance	**510,399,470,000**	**7,584,000,000**	**3,788,924,036**	**299,402,809**	**-**	**(108,617,437,587)**	**413,454,359,258**

b) Details of owners' capital

	Ending balance VND	%	Beginning balance VND	%
Mr. Nguyen Van Dat	56,200,000,000	11.01%	56,200,000,000	11.01%
Ms. Tran Thi Lien	76,726,000,000	15.03%	76,726,000,000	15.03%
Mr. Nguyen Van Tue	56,000,000,000	10.97%	56,000,000,000	10.97%
Ms. Nguyen Minh Thu	55,000,000,000	10.78%	55,000,000,000	10.78%
Ms. Luong Thi Ngoc Trang	40,000,000,000	7.84%	40,000,000,000	7.84%
Mr. Nguyen Hai Dang	34,000,000,000	6.66%	34,000,000,000	6.66%
Other	192,473,470,000	37.71%	192,473,470,000	37.71%
Total	**510,399,470,000**	**100%**	**510,399,470,000**	**100%**

c) Capital transactions with owners

	Current period VND	Previous period VND
Owners' investment capital		
At the beginning of year	510,399,470,000	315,399,470,000
Increase in the period	-	195,000,000,000
Decrease in the period	-	-
At the end of period	510,399,470,000	510,399,470,000

d) Share

	Ending balance	Beginning balance
Number of shares registered for issuance	**51,039,947**	**51,039,947**
Number of shares sold to the public	**51,039,947**	**51,039,947**
- Common shares	51,039,947	51,039,947
- Preferred shares	-	-
Number of shares to be redeemed	-	-
- Common shares	-	-
- Preferred shares	-	-
Number of outstanding shares	**51,039,947**	**51,039,947**
- Common shares	51,039,947	51,039,947
- Preferred shares	-	-

Par value of outstanding shares: 10,000 VND.

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

1. Revenue from sales and services

	Current period VND	Previous period VND
Construction contract revenue	152,678,643,236	46,688,554,162
Revenue from real estate business and provision of other services	7,630,926,880	249,648,659,019
Total	**160,309,570,116**	**296,337,213,181**

2. Cost of goods

	Current period VND	Previous period VND
Construction cost	118,434,836,903	40,597,524,696
Cost of real estate business and other services	5,714,875,596	169,810,674,958
Total	**124,149,712,499**	**210,408,199,654**

3. Financial income

	Current period VND	Previous period VND
Interest on deposits and loans	112,757	8,062,627
Total	**112,757**	**8,062,627**

4. Financial expenses

	Current period VND	Previous period VND
Loan interest, late payment interest	1,094,109,140	6,980,897,356
Provision/(reversal) provision for investment losses	-	(169,022,384)
Loss on liquidation of investment	-	218,831,852
Total	**1,094,109,140**	**7,030,706,824**

5. Selling expenses and Administrative expenses

	Current period VND	Previous period VND
a) Selling expenses	-	-
b) Administrative expenses	**3,578,627,824**	**3,635,906,000**
Salary expenses	2,291,572,811	2,179,057,944
Material cost management	89,500,727	78,766,940
Depreciation expenses for fixed assets	141,083,658	148,243,454
Tax and fee expenses	19,446,595	227,452,085
Provision/(reversal) for bad debts	1,785,714	-
Outsourcing service expenses	-	269,413
Other expenses	1,035,238,319	1,002,116,164

6. Other income

	Current period VND	Previous period VND
Service fee and parking fee at Westa apartment	1,467,226,727	1,306,445,360
Other income	4,079,316,398	6,021,820
Total	**5,546,543,125**	**1,312,467,180**

7. Other expenses

	Current period VND	Previous period VND
Fines, late tax payment, administrative violations	413,574,001	1,488,752,065
Cost of warehouse rental, premises, depreciation of leased assets	2,240,058,354	2,007,221,201
Other expenses	404,024,449	48,772,445,421
Total	**3,057,656,804**	**52,268,418,687**

8. Current corporate income tax expense

Corporate income tax payable by the company is determined at a tax rate of 20% on taxable income.

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

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

	Current period VND	Previous period VND
Total profit before tax	**33,976,119,731**	**24,314,511,823**
Adjustment to accounting profits to determine corporation income taxable profit	681,740,029	(7,717,739,514)
- Increases	681,740,029	1,488,752,065
+ *Non-deductible expenses*	*681,740,029*	*1,488,752,065*
- Decreases	-	9,206,491,579
+ *Interest expense deducted from previous years*	-	*9,206,491,579*
Total taxable profits	**34,657,859,760**	**16,596,772,309**
Carry forward losses from previous years	-	16,596,772,309
Total taxable profits	**34,657,859,760**	-
Corporate income tax rate	20%	20%
Current corporate income tax expenses	**6,931,571,952**	-

9. Cost by factor

	Current period VND	Previous period VND
Cost of materials, supplies	89,500,727	78,766,940
Labor costs	3,369,144,937	3,218,830,238
Depreciation expenses for fixed assets	1,377,035,306	1,384,195,102
Compensation costs for site clearance	147,225,926,500	278,839,578,000
Outsourced service expenses	356,632,977,027	176,150,661,128
Other expenses	1,538,905,279	1,790,312,256
Total	**510,233,489,776**	**461,462,343,664**

10. Basic/diluted earnings per share

The Company does not calculate this indicator on the separate financial statements because, according to Accounting Standard No. 30 on "Earnings per Share", if a company is required to prepare both separate and consolidated financial statements, it only needs to present information on earnings per share as required by this standard on the consolidated financial statements.

VII. OTHER INFORMATION

1. Subsequent events information

According to the Resolution of the Annual General Meeting of Shareholders dated 05 April 2022, the Meeting approved the plan to privately issue 55,000,000 shares (equivalent to a charter capital of VND 550 billion at par value) to professional securities investors.

Furthermore, there were no subsequent events occurring after 30 June 2026 up to the date of this report that have not been considered for adjustments or disclosed in the separate financial statements for the accounting period from 01 January 2026 to 30 June 2026.

2. Commitments

Pursuant to the agreement between the Company and Construction Machinery Corporation - JSC dated April 11, 2023, as recognized by the Hai Ba Trung District People's Court and Minutes of agreement dated March 17, 2026, both parties agreed that the Company would repay the loan principal, interest, construction advances, and other amounts owed to Construction Machinery Corporation - JSC, totaling VND 22,267,615,442. The company has committed to paying all debts to Construction Mechanical Corporation - JSC according to the following specific schedule:

- No later than 31 March 2026: VND 1,000,000,000.
- No later than 30 June 2026: VND 1,000,000,000.
- No later than 30 September 2026: VND 1,000,000,000.
- No later than 31 December 2026: VND 1,000,000,000.
- No later than 30 June 2027: Settlement of the remaining outstanding balance.

If the Company fulfills its repayment obligations as committed, no interest will be charged. Conversely, late payments will incur interest, calculated from April 4, 2023, at the lending rate applied by Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) for loans provided to Construction Machinery Corporation - JSC at the time of interest calculation.

3. Information about related parties

3.1 List of related parties

Related parties	Relationship
Ifood Green Food Joint Stock Company	Subsidiary

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

3.2 Transactions with related parties

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

Related parties	Relationship	Transaction details	Current period	Previous period
Ifood Green Food Joint Stock Company	Subsidiary	Loan	-	4,250,000,000
		Loan recovery	-	350,000,000
Mr. Nguyen Dinh Anh	Deputy General Director	Debt repayment	-	500,000,000
Mr. Nguyen Tien Duong	Chief Accountant	Debt repayment	-	300,000,000
		Payment of capital contributions for cooperation	250,000,000	-

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

Related parties	Relationship	Transaction details	Value of Receivables / (Payables)	
			Current period	Previous period
Mr. Nguyen Trong Hien	Member and General Director	Capital raising	(308,700,000)	(308,700,000)
		Advance	230,000,000	-
Mr. Le Kim Tuan	Member	Capital raising	(171,500,000)	(171,500,000)
		Advance	194,612,000	69,298,000
Mr. Nguyen Dinh Anh	Deputy General Director	Advance	1,033,400,602	515,400,602
		Capital raising	(171,500,000)	(171,500,000)
Ms. Duong Thi Thu Ha	Member and Deputy General Director	Capital raising	(171,500,000)	(171,500,000)
		Advance	7,201,000,000	501,000,000
Mr. Nguyen Tien Duong	Chief Accountant	Borrow money	(300,000,000)	(550,000,000)
		Advance	521,452,638	64,452,638
Ifood Green Food Joint Stock Company	Subsidiary	Loan	14,200,000,000	14,200,000,000
		Other payables	(300,000,000)	-

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

Full Name	Position	Current period	Previous period
Remuneration of Board of Directors			
Mr. Le Quang Hai	Chairman	60,000,000	60,000,000
Mr. Nguyen Trong Hien	Member and General Director	42,000,000	42,000,000
Mr. Duong Hoang Tuan Anh	Member	42,000,000	42,000,000
Mr. Le Kim Tuan	Member	42,000,000	42,000,000
Ms. Duong Thi Thu Ha	Member	42,000,000	42,000,000
Remuneration of supervisory board members			
Ms. Nguyen Thi Thanh Nhan	Head	24,000,000	24,000,000
Ms. Nguyen Thi Thanh Loan	Member	18,000,000	18,000,000
Ms. Le Thi Ngoc Anh	Member – To date 22/04/2026	12,000,000	18,000,000
Mr. Ong Le Anh Tuan	Member – From date 22/04/2026	6,000,000	-
Ms. Dong Thi Bac	Member	18,000,000	18,000,000
Ms. Le Thi Ngat	Member	18,000,000	18,000,000
Income of the General Director and Chief Accountant			
Mr. Nguyen Trong Hien	General Director	119,070,000	116,970,000
Mr. Nguyen Dinh Anh	Deputy General Director	220,580,000	158,480,000
Ms. Duong Thi Thu Ha	Deputy General Director	90,580,000	88,480,000
Mr. Nguyen Tien Duong	Chief Accountant	148,300,000	116,200,000

4. Segment reporting

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

Geographic area

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

Business segment

The Company's main business activities are as follows: Real estate, construction and other services. Information reported by business segment is as follow:

Current period	Construction	Real estate business and other services	Total
- Net revenue and other income	152,678,643,236	13,177,582,762	165,856,225,998
- Direct expenses	118,434,836,903	5,714,875,596	124,149,712,499
- Allocated expenses	7,116,199,739	614,194,029	7,730,393,768
- Profit before tax	27,127,606,594	6,848,513,137	33,976,119,731
- Current corporate income tax expense	5,534,385,871	1,397,186,081	6,931,571,952
- Profit after corporate income tax	**21,593,220,723**	**5,451,327,056**	**27,044,547,779**

Previous period	**Construction**	**Real estate business and other services**	**Total**
- Net revenue and other income	46,688,554,162	250,969,188,826	297,657,742,988
- Direct expenses	40,597,524,696	169,810,674,958	210,408,199,654
- Allocated expenses	9,871,557,843	53,063,473,668	62,935,031,511
- Profit before tax	(3,780,528,377)	28,095,040,200	24,314,511,823
- Current corporate income tax expense	-	-	-
- Profit after corporate income tax	**(3,780,528,377)**	**28,095,040,200**	**24,314,511,823**

5. Secured assets

The Company has pledged fixed assets to secure the bank loans (see Notes V.9 and V.12). As at 30 June 2026, the Company does not hold any collateral from other entities.

6. Credit risk

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

Account receivable

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

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

Bank deposits

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

7. Liquidity risk

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

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

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

Unit: VND

	Under 01 year	From 01 year to 05 years	Total
Ending balance	**251,540,548,275**	**2,048,250,523,052**	**2,299,791,071,327**
Loans and Debts	7,650,318,339	366,125,000	8,016,443,339
Accounts payable	88,189,131,800	-	88,189,131,800
Advances from customers	83,909,177,021	-	83,909,177,021
Accrued expenses	26,412,314,237	-	26,412,314,237
Other payables	45,379,606,878	2,047,884,398,052	2,093,264,004,930
Beginning balance	**342,103,097,574**	**1,432,046,485,457**	**1,774,149,583,031**
Loans and Debts	8,700,318,339	441,875,000	9,142,193,339
Accounts payable	105,924,997,006	-	105,924,997,006
Advances from customers	160,818,344,864	-	160,818,344,864
Accrued expenses	25,349,504,490	-	25,349,504,490
Other payables	41,309,932,875	1,431,604,610,457	1,472,914,543,332

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

8. Market risk

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

Foreign currency risk

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

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

Interest rate risk

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

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

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

Other price risk

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

9. Other information

In 2025, the Company recorded one-time rental revenue for the entire lease term with a contract for leasing land use rights with technical infrastructure at the Kim Thanh Industrial Park Infrastructure Investment, Construction and Business Project, Hai Duong Province. The impact of this method of recording compared to the method of recording revenue allocated over the lease term is as follows:

	Revenue	Cost	Gross profit
Revenue is recorded once			
2025	244,368,871,488	166,184,036,295	78,184,835,193
Record annual revenue allocation			
2025	2,634,704,814	1,791,741,631	842,963,183
Annually from 2026 to 2070	5,269,409,628	3,583,483,262	1,685,926,366
2071	1,317,352,407	895,870,816	421,481,591
Difference between 2 methods			
2025	241,734,166,674	164,392,294,664	77,341,872,010
Annually from 2026 to 2070	(5,269,409,628)	(3,583,483,262)	(1,685,926,366)
2071	(1,317,352,407)	(895,870,816)	(421,481,591)

10. Information about going concern

During the accounting period from 1 January 2026 to 30 June 2026, there were no activities or events that significantly affected the Company's ability to continue as a going concern. Therefore, the Company's financial statements are prepared on the assumption that the Company will continue to operate.

11. Comparative figures

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

Statement of financial position	Beginning balance *As restated*	Beginning balance *As previously reported*	Difference
A. CURRENT ASSETS	**1,107,411,430,295**	**1,107,411,430,295**	-
II. Short-term financial investments	**14,200,000,000**	**14,200,000,000**	-
3. Short-term held-to-maturity investments	14,200,000,000	-	14,200,000,000
Short-term loans receivable	-	14,200,000,000	(14,200,000,000)
B. NON- CURRENT ASSETS	**1,053,514,663,341**	**1,053,514,663,341**	-
I. Long-term receivables	-	**137,565,000,000**	**(137,565,000,000)**
5. Other long-term receivables	-	137,565,000,000	(137,565,000,000)
VI. Long-term investments	**138,765,000,000**	**1,200,000,000**	**137,565,000,000**
3. Other long-term investments	138,565,000,000	1,000,000,000	137,565,000,000
TOTAL ASSETS	**2,160,926,093,636**	**2,160,926,093,636**	-

Statement of financial position	Beginning balance *As restated*	Beginning balance *As previously reported*	Difference
C. LIABILITIES	**1,774,254,977,031**	**1,774,254,977,031**	-
3. Dividends and profit payable	456,327,071	-	456,327,071
10. Other short-term payables	32,209,492,172	32,665,819,243	(456,327,071)
D. EQUITY	**386,671,116,605**	**386,671,116,605**	-
4. Other owner's fund	4,050,229,162	-	4,050,229,162
Capital for capital construction investment	-	4,050,229,162	(4,050,229,162)
TOTAL RESOURCES	**2,160,926,093,636**	**2,160,926,093,636**	-

Prepared by	**Chief Accountant**	**General Director**
Dinh Thi Thanh Thuy	**Nguyen Tien Duong**	**Nguyen Trong Hien**

CÔNG TY CỔ PHẦN COMA 18
M.S.D.N: 0500236860 C.T.C.P
P.HÀ ĐÔNG - TP. HÀ NỘI

Ha Noi City, 27 August 2026