

**BIG GROUP HOLDINGS INVESTMENT JOINT STOCK
COMPANY**

Separate Financial Statements
for the financial period ended 31 March 2026



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REPORT OF THE EXECUTIVE BOARD

The Executive Board of Big Group Holdings Investment Joint Stock Company (“the Company”) is pleased to present its report and the Separate Financial Statements of the Company for the financial period ended 31 March 2026.

CORPORATE INFORMATION

Big Group Holdings Investment Joint Stock Company (name changed from Big Invest Group Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, as subsequently amended, with the 12th amendment dated 12 August 2025 in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment

Authorized Capital of the Company under the 12th Amended Enterprise Registration Certificate No. 0108045831 dated 12 August 2025 is VND 159,985,300,000 (*In word: One hundred fifty nine billion nine hundred eighty-five million three hundred thousand dong*).

The Company’s shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company’s head office is located at No 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

THE BOARD OF DIRECTORS AND EXECUTIVE BOARD

The members of the Board of Directors and Executive Board during the fiscal period and at the date of this report include:

Board of Director

Mr. Vo Phi Nhat Huy	Chairman
Mr. Kieu Van Khoa	Member
Mr. Vo Thuan Hoa	Independent member

Executive Board

Mrs. Tran Thi Mua Thao	General Director	
Mr. Nguyen Minh Khang	Vice General Director	Appointed on 25 February 2026

Board of Supervisors

Mr. Tan Loc Louis	Head of Supervisory board
Mr. Trieu Thi Khanh	Member
Mr. Vo Tuan Hai	Member

EVENTS SINCE THE BALANCE SHEET DATE

As at the date of this report, other than the event stated in Note 7.2 of the Notes to the Separate Financial Statements in all material respect, the Executive Board confirmed there have been no significant events that require adjustments or disclosures in the Separate Financial Statements of the Company at the financial period ended 31 March 2026.

REPORT OF THE EXECUTIVE BOARD (Continued)

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Executive Board is responsible for preparing the Separate Financial Statements for the financial period ended 31 March 2026, which give a true and fair view of the Company's financial position as at 31 March 2026 and of its results and cash flows for the financial period then ended. The Executive Board believes there were no contingent events that might affect the going concern of the Company. In preparing those Separate Financial Statements, the Executive Board 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 standards have been followed, subject to any material departures disclosed (if any) and explained in the Separate Financial Statements;
- Prepare the Separate Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Design, implement and maintain an effective internal control system for the purpose of preparing and presenting the Separate Financial Statements to minimize errors and frauds.

The Executive Board is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying Separate Financial Statements comply with Vietnamese Accounting Standards, Corporate Accounting System of Vietnam and the prevailing regulations. It is also 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 Executive Board confirms that the Company has complied with the above requirements in preparing the Separate Financial Statements.

On behalf of the Board of Directors,



Võ Phi Nhật Huy

Chairman of BOD

Hanoi, 28 April 2026

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

			31/03/2026	01/01/2026
ASSETS	Code	Notes	VND	VND
A. CURRENT ASSETS	100		311,241,971,186	142,123,248,335
I. Cash and cash equivalents	110	5.1	120,684,521,079	31,877,953,127
1. Cash	111		20,684,521,079	31,877,953,127
2. Cash equivalents	112		100,000,000,000	-
II. Current financial investments	120		-	-
III. Current receivables	130		175,681,956,907	97,199,782,083
1. Current trade receivables	131	5.2	69,998,314,290	45,190,089,703
2. Current advance to suppliers	132	5.3	105,669,647,979	51,937,770,922
3. Other current receivables	135	5.4	13,994,638	71,921,458
IV. Inventories	140		14,709,759,252	12,883,913,516
1. Inventories	141	5.7	14,709,759,252	12,883,913,516
V. Current biological assets	150		-	-
VI. Other current assets	160		165,733,948	161,599,609
1. Current prepaid expenses	161	5.6	162,733,948	158,599,609
2. Deductible value added tax	162		-	-
3. Taxes and other receivables from the State	163	5.13	3,000,000	3,000,000
B. NON - CURRENT ASSETS	200		245,803,176,905	246,152,852,023
I. Non - current receivables	210		2,246,636,000	2,180,000,000
1. Other non-current receivables	215	5.4	2,246,636,000	2,180,000,000
II. Fixed assets	220		114,992,524,404	117,184,431,819
1. Tangible fixed assets	221	5.9	44,954,874,404	47,146,781,819
- Historical cost	222		50,040,536,045	51,606,917,863
- Accumulated depreciation	223		(5,085,661,641)	(4,460,136,044)
2. Financial leases fixed assets	224		-	-
3. Intangible fixed assets	227	5.10	70,037,650,000	70,037,650,000
- Historical cost	228		70,143,191,800	70,143,191,800
- Accumulated depreciation	229		(105,541,800)	(105,541,800)
III. Non - current biological assets	230		-	-
IV. Investment properties	240	5.8	20,278,237,730	20,372,308,613
- Historical cost	241		21,407,088,327	21,407,088,327
- Accumulated depreciation	242		(1,128,850,597)	(1,034,779,714)
V. Non - current assets in progress	250		-	-
VI. Non - current financial investments	260	5.5	104,966,724,304	104,966,724,304
1. Investments in subsidiaries	261		105,000,000,000	105,000,000,000
2. Investments in joint-ventures, associates	262		-	-
3. Provision for diminution in value of long-term financial investments (*)	264		(33,275,696)	(33,275,696)
VII. Other non - current assets	270		3,319,054,467	1,449,387,287
1. Non - current prepaid expenses	271	5.6	3,319,054,467	1,449,387,287
TOTAL ASSETS (280 = 100 + 200)	280		557,045,148,091	388,276,100,358

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

(Continued)

			31/03/2026	01/01/2026
	Code	Notes	VND	VND
RESOURCES				
C. LIABILITIES	300		351,930,848,101	188,691,476,773
I. Current liabilities	310		303,495,258,763	139,681,792,773
1. Current trade payables	311	5.11	24,034,275,975	9,889,874,097
2. Current prepayments from customers	312	5.12	2,690,316,360	1,726,064,217
3. Taxes and other payables to the State	314	5.13	16,181,261,078	14,727,343,997
4. Payables to employees	315		478,507,000	381,493,000
5. Current accrual expenses	316	5.14	472,014,546	536,766,956
6. Current inter - company payables	317		-	-
7. Short-term deferred revenue	319	5.16	-	54,000,000
8. Other current payables	320	5.15	151,213,766,755	298,709,439
9. Current loans and finance lease liabilities	321	5.17	108,425,117,049	112,067,541,067
II. Non - current liabilities	330		48,435,589,338	49,009,684,000
1. Other non - current payables	338	5.15	693,350,000	393,000,000
2. Non - current loans and finance lease liabilities	339	5.17	47,742,239,338	48,616,684,000
D - OWNER'S EQUITY	400		205,114,299,990	199,584,623,585
I. Owner's equity	410	5.18	205,114,299,990	199,584,623,585
1. Contributed capital	411		159,895,300,000	159,895,300,000
- Ordinary shares with voting rights	411a		159,895,300,000	159,895,300,000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Conversion option of convertible bonds	413		-	-
4. Undistributed post-tax profits	420		45,218,999,990	39,689,323,585
- Undistributed post-tax profits accumulated by the end of the previous period	420a		39,689,323,585	3,152,108,823
- Undistributed post-tax profits of current period	420b		5,529,676,405	36,537,214,762
TOTAL RESOURCES (440 = 300 + 400)	440		557,045,148,091	388,276,100,358

Hanoi, 28 April 2026

Prepared

Le Van Hung

Chief Accountant

Le Van Hung

Chairman of BOD



Vo Phi Nhat Huy

SEPARATE INCOME STATEMENT
For the financial period ended 31 March 2026

ITEMS	CODENOTES	Quarter I		Accumulated from the beginning of the year to the end of the quarter	
		Current year VND	Prior year VND	Current year VND	Prior year VND
1. Revenue from sale of goods and rendering of services	01 6.1	77,537,758,551	71,900,745,671	77,537,758,551	71,900,745,671
2. Revenue deductions	02	-	-	-	-
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10	77,537,758,551	71,900,745,671	77,537,758,551	71,900,745,671
4. Costs of goods sold	11 6.2	63,846,302,803	67,985,833,210	63,846,302,803	67,985,833,210
5. Gross profit/(loss) from sale of goods and rendering of services (20 = 10 - 11)	20	13,691,455,748	3,914,912,461	13,691,455,748	3,914,912,461
6. Gain/Loss from disposal of investment property	21	-	-	-	-
7. Finance income	22 6.3	3,381,795	612,144	3,381,795	612,144
8. Finance expenses	23 6.4	3,607,873,222	1,219,877,518	3,607,873,222	1,219,877,518
- In which: Interest expense	24	3,606,773,222	1,219,877,518	3,606,773,222	1,219,877,518
9. Selling expenses	25 6.5	642,061,171	300,100,749	642,061,171	300,100,749
10. General and administrative expenses	26 6.5	1,918,797,898	1,235,801,535	1,918,797,898	1,235,801,535
11. Net profit/(loss) from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30	7,526,105,252	1,159,744,803	7,526,105,252	1,159,744,803
12. Other income	31 6.6	854,654,545	-	854,654,545	-
13. Other expenses	32 6.6	1,468,664,291	97,920	1,468,664,291	97,920
14. Other profit/(loss) (40 = 31 - 32)	40	(614,009,746)	(97,920)	(614,009,746)	(97,920)
15. Profit/(loss) before tax (50 = 30 + 40)	50	6,912,095,506	1,159,646,883	6,912,095,506	1,159,646,883
16. Current corporate income tax expense	51 6.8	1,382,419,101	231,929,377	1,382,419,101	231,929,377
17. Deferred corporate income tax expense	52	-	-	-	-
18. Net profit/(loss) after tax (60 = 50 - 51 - 52)	60	5,529,676,405	927,717,506	5,529,676,405	927,717,506

Hanoi, 28 April 2026

Prepared



Le Van Hung

Chief Accountant



Le Van Hung

Chairman of BOD



Võ Phi Nhật Huy

SEPARATE CASH FLOW STATEMENT
(Indirect method)
For the financial period ended 31 March 2026

ITEMS	CODE	NOTES	Financial period ended 31 March 2026 VND	Financial period ended 31 March 2025 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit/(loss) before tax	01		6,912,095,506	1,159,646,883
2. Adjustment for:				
- Depreciation	02		852,233,652	542,743,599
- Provisions	03		-	-
- Profit (loss) from investment activities	05		584,908,306	(612,144)
- Borrowing costs	06		3,606,773,222	1,219,877,518
3. Operating profit/(loss) before changes in working capital	08		11,956,010,686	2,921,655,856
- Increase/(decrease) in receivables	09		(78,548,810,824)	(73,513,968,596)
- Increase/(decrease) in inventories	10		(1,825,845,736)	22,880,149,037
- Increase/(decrease) in payables (Other than interest, corporate income tax payable)	11		166,371,742,785	(25,601,623,124)
- Increase/(decrease) in prepaid expenses	12		(1,873,801,519)	99,755,341
- Interest paid	14		(3,604,695,100)	(1,368,933,544)
- Corporate income tax paid	15		-	-
Net cash inflows (outflows) from operating activities	20		92,474,600,292	(74,582,965,030)
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets and other long - term assets	21		-	(2,852,709,318)
2. Proceeds from sale, disposals of fixed assets and other long - term assets	22		845,454,545	-
3. Proceeds from disposal of investments in other entities	26		-	19,400,000,000
4. Interest and dividends received	27		3,381,795	612,144
Net cash inflows (outflows) from investing activities	30		848,836,340	16,547,902,826
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
1. Borrowing received	33		25,945,000,000	66,733,783,867
2. Borrowing repayment	34		(30,461,868,680)	(23,470,000,000)
Net cash inflows (outflows) from financial activities	40		(4,516,868,680)	43,263,783,867
NET CASH INFLOWS (OUTFLOWS)	50		88,806,567,952	(14,771,278,337)
Cash and cash equivalents at the beginning of the year	60	5.1	31,877,953,127	33,196,042,677
Effect of foreign exchange on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the year	70	5.1	120,684,521,079	18,424,764,340

Prepared

Le Van Hung

Chief Accountant

Le Van Hung



Hanoi, 28 April 2026

Chairman of BOD

Võ Phi Nhật Huy

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

For the financial period ended 31 March 2026

1. CORPORATE INFORMATION**1.1 Formal equity**

Big Group Holdings Investment Joint Stock Company (name changed from Big Invest Group Joint Stock Company) formerly NamSon Industrial Equipment Joint Stock Company has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017, as subsequently amended, with the 12th amendment dated 12 August 2025 in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment

Authorized Capital of the Company under the 12th Amended Enterprise Registration Certificate No. 0108045831 dated 12 August 2025 is VND 159,985,300,000 (*In word: One hundred fifty nine billion nine hundred eighty-five million three hundred thousand dong*).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

The number of Company's employees as at 31 March 2026 was 39 people, of which manager was 06. (The number of Company's employees as at 31 December 2025 was 33 people).

1.2 Principal business and activities

The Company's activities are: Wholesale of other machines, equipment and spare parts; Installing industrial machines and equipment; Passenger road transport in urban and suburban areas (excluding bus transport); Cargo road transport; Warehouses and commodity storage; Installing electricity [power] systems; Maintenance, repair of automobiles and other motor vehicles; Wholesale of agricultural machines, equipment and spare parts; Wholesale of construction materials, installing equipment; Short-time accommodation; Wholesale of metals and ore ,Details: Except wholesale of precious metals and gemstones; Wholesale of beverages; Restaurants and mobile food services; Repairing prefabricated metal products; Repairing machines and equipment; Repairing other equipment; Consultancy, brokerage, real-estate auction, land use right auction, Details: Excluding real estate valuation and auction; Provision and management of labor resources, Details: Except for sending workers abroad; Advertising, Details: Except for tobacco advertising; Agency, intermediary, auction, Details: Except for auctions and excluding the exercise of export rights, import rights, and distribution rights for goods on the List of goods that foreign investors and foreign-invested economic organizations are not allowed to exercise export rights or distribution rights; Preparing construction sites, Details: Except for blasting activities; Computer programming, Details: Supply of microchips; Producing balls, gear-boxes, cog-wheels, control and movement transmission components; Computer consultancy services and network administration; IT services and other services related to computers, Details: Consulting services related to hardware installation; Software services; Data processing services; Database services; Maintenance and repair services of machinery and office equipment including computers; Other computer services; Completing construction works; Data processing, hosting and related activities, Details: Data processing services; Building other civil engineering works, Details: Building of industrial works; Soft-ware publishing, Details: Soft-ware production; Architectural practice and related technical consultancy, Details: Design of civil and industrial structures; Survey and design of traffic works; Design of technical infrastructure works. Construction supervision of civil and industrial works, roads, and irrigation works. Design and estimate review. Investment project consulting, project management, preparation and evaluation of bidding documents for construction works; Building non-residential houses; Trade promotion; Other uncategorized education, Details: Business training, education; Building of water supply and drainage works; Leasing machines, equipment and other tangible equipment, Details: (except for aircraft, hot air balloons); Doing business in real-estate, land use rights of owner, users or leased land, Details: Except for investment in building infrastructure for cemeteries and graveyards to transfer land use rights attached to infrastructure;

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

2. CORPORATE INFORMATION (Continued)

Installing water supply and drainage, radiator and air-conditioning systems, (except installation of refrigeration equipment (freezers, cold storage, ice machines, air conditioners, water coolers) using R22 refrigerant in the field of seafood processing); Installing other construction systems; Other specialized construction; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and other species of bamboo) and livestock (not operating at headquarters); Wholesale of rice, wheat, other cereals, flour (not operating at headquarters); Wholesale of food products (Wholesale of coffee); General wholesale, Details: Import and export of goods traded by the company; General wholesale; Uncategorized finance-assistant services, Details: Investment consulting activities; Management consultancy (except financial, accounting, legal consulting); Retail of food, foodstuff, beverages, cigarettes and rustic tobacco accounting for a large proportion in department stores; Retail business in supermarkets and trade centers; Retail of food in specialized stores; Retail of foodstuff in specialized stores; Retail of beverages in specialized stores; Retail of cigarettes, rustic tobacco in specialized stores; Coffee production; Leasing intangible non-financial assets; Travel agencies; Tour operation; Reservation services and support services related to promotion and organization of tours; General office administrative services; Building residential houses; Building electrical works; Building processing and manufacturing works; Destroying and dismantling; Retail of computers, peripheral devices, software and telecommunication equipment in specialized stores; Retail of audiovisual equipment in specialized stores; Retail of gold, silver, copper, iron and tin, and of paint, glass and other construction installing appliances in specialized stores; Retail of household electrical appliances, beds, wardrobes, tables, chairs and similar interior furniture, light and electric light sets, other uncategorized household appliances in specialized stores; Other accommodation; Producing electricity; Orchards (growing fruit trees); Reproducing and raising agricultural annual seedlings; Reproducing and raising agricultural perennial seedlings; Growing plants producing spices and pharmaceutical materials; Breeding water buffalo and cows; Breeding poultry; Combined cultivation of trees and plants with breeding animals; Growing vegetables, fruit, flowers and ornamental flowers; Mechanical engineering processing; treating and overlaying metal; Building railways; Building road; Specialized design; Producing mining and constructional machines; Beverage services (except bar and club activities with dancing); Processing and preserving fruit and vegetables; Producing other products from wood, producing products from straw, thatch and plaited materials; Producing plywood, veneer and other thin planks; Producing woodwork used for construction; Producing wooden crates for packaging; Producing pulp, paper and board; Producing wrinkle paper, wrinkle board, packages from paper and board...

The Company's main activities during the year include trading in construction materials, agricultural products, brokerage consulting, real estate leasing, and short-term accommodation services.

1.3 Normal business cycle:

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.4 The Company's structure

As at 31 March 2026, the Company has subsidiaries and associates as below:

Subsidiaries	Location	Main activities	Proportion of voting power held	Proportion of ownership interest	Proportion of benefit-cost
Big Bro Brokerage Joint Stock Company	62/6 Khuc Thua Du Street, Cau Giay Ward, Hanoi	Brokerage services	90%	90%	90%
Big CT Trading and Services Joint Stock Company	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City	Construction materials business	90%	90%	90%
Big Hotel Technology Joint Stock Company	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City	Real estate and accommodation services	60%	60%	60%
Big EXPO Import Export Joint Stock Company	503-505 Hoang Lien Street, Lao Cai Ward, Lao Cai Province	Agricultural products business	90%	90%	90%

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

1.4 The Company's structure (Continued)

As at 31 March 2026, the Company has and associates as below:

Name	Address
Branch in Ho Chi Minh city	No. 94 Nguyen Thi Thap, Tan Hung Ward, Ho Chi Minh City
Branch in Da Nang city (*)	No. 26 Phan Huy Thuc, Son Tra Ward, Da Nang City
Branch in Lao Cai	No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai
Representative office in Hanoi (*)	No. 68, Tran Thai Tong Street, Cau Giay Ward, Hanoi
Representative office in Da Nang	No. 24 Chinh Huu, An Hai Ward, Da Nang City
Trung Son Business location	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City
Vung Tau Business location	No. 147-169 Hoang Hoa Tham, Vung Tau Ward, Ho Chi Minh City
Can Tho Business location	No. 31-33 Tran Quang Khai, Cai Khe Ward, Can Tho City
The Company Business location	No. 95 Vo Thi Sau, Xuan Hoa Ward, Ho Chi Minh City

(*): Da Nang branch and Representative office in Hanoi is in the process of closing tax code but has not completed it.

1.5 Declaration on comparative information in the Separate Financial Statements

The Company consistently applies accounting policies according to the Corporate Accounting System issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance, therefore, information and data are presented in the Separate Financial Statements is comparable.

1. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

2.1 Accounting period

The Company's fiscal year follows the calendar year, starts on 01 January and ends on 31 December of each year.

The Company's separate financial statements are prepared for the 03-month financial period from 01 January to 31 March.

2.2 Accounting currency

The Company maintains its accounting records in Vietnam dong (VND).

2. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

2.1 Accounting system applied

The Separate Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting System approved by the Minister of Finance in Circular No. 99/2025/TT - BTC dated at 27 October 2025.

2.2 Declaration of compliance with Accounting Standards and Accounting System

The Company's Executive Board ensures full compliance with Vietnamese Accounting Standards and the current Vietnamese Corporate Accounting System that has been promulgated and is in effect in connection with the preparation and presentation of these Separate Financial Statement.

4. ACCOUNTING POLICIES APPLIED

The significant accounting policies, which have been adopted by the Company in the preparation of these Separate Financial Statements, are as follows:

Basic for preparing separate financial statement

The accompanying Separate Financial Statements are presented in Vietnam Dong (VND), prepared on the principle of cost and in accordance with Vietnamese Accounting Standards, Vietnamese corporate accounting systems and legal regulation related to preparation and presentation of Separate Financial Statements.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Basic for preparing separate financial statement (Continued)

Separate Financial Statements are not intended to present the financial position, operation results and cash flows in accordance with accounting principle and practices generally accepted in countries and jurisdictions other than Vietnam.

Accounting estimates

To comply with Accounting Standards, Accounting System and regulations in Vietnam, the Executive Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the Separate Financial Statements as well as revenue and expenditure in the fiscal year. Although the accounting estimates are made with the knowledge of the Executive Board, actual business results could differ from those estimates and assumptions.

Accounting principle of Cash and cash equivalents

Cash is consist of cash on hand and cash at banks.

Cash equivalent comprise current investments with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase.

Accounting principle of Financial investments

Investments in Subsidiaries

Investments in subsidiaries over which the Company holds control are presented at cost in the separate financial statements.

Distributions of profits received by the Company from the accumulated profits of the subsidiary after the date the Company acquires control are recognized in the Company's operating results for the year. Other distributions are considered as recoveries of investments and are deducted from the investment value.

Other investments

Other investments are presented at cost in the Separate Financial Statements.

Distributions of profits received by the Company from the accumulated profits of other companies after the date of investment are recognized in the Company's income statement for the fiscal year. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Other investments are presented in the balance sheet at cost less any provision for impairment (if any).

Provision for loss of investments

Provision for devaluation of investments in other entities is made when there is solid evidence showing a decline in the value of these investments at the balance sheet date. An increase or decrease in the provision account balance is recognized as a financial expense in the Income Statement.

Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are presented in the Separate Financial Statements at the carrying amounts less the estimated provision for doubtful debts.

The provision for doubtful debts are assessed and considered for receivables that are overdue and difficult to collect, or receivables that the debtors is unable to payment due to liquidation, bankruptcy or similar difficulties.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition or includes costs of purchase and other costs directly attributable to the acquisition of inventories.

The cost of inventories is determined using the weighted average method.

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution. Inventories are accounted for using the perpetual inventory method and are valued at cost using the weighted average method.

An inventories provision is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory.

Accounting principle and depreciation of Tangible fixed assets

Tangible fixed assets is measured at historical cost less accumulated depreciation. The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed asset into working condition for its intended use.

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

	Years
Buildings and structures	06 - 25 years
Means of transport	06 - 12 years

Accounting principle and depreciation of Intangible fixed assets

The Company's intangible fixed assets are land use rights and computer software, which are stated at cost less accumulated depreciation.

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as intangible fixed assets. Computer software is amortized using the straight-line method within 03 years.

The intangible fixed asset is the long-term land use right at No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai Province, and No. 31-33 Tran Quang Khai, Cai Khe Ward, Can Tho City which is recorded as an intangible fixed asset when the Company is granted a land use right certificate. The original cost of the land use right includes all costs directly related to bringing the land into a state ready for use. The Company does not amortize intangible fixed assets because the land use right has no term.

Accounting principle and depreciation of Investment properties

Investment properties, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interest from leasing or waiting for an increase in value, waiting for an increase in value are stated at cost minus accumulated depreciation.

The historical cost of investment property includes all costs (cash and cash equivalents) that the Company spends or the fair value of other amounts offered in exchange for the acquisition of the investment property. to the time of purchase or completion of such Investment Property.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle and depreciation of Investment properties

Expenses related to investment properties incurred after initial recognition must be recognized as production and business expenses in the year, unless this expense is likely to cause investment properties to make generate future economic benefits more than initially assessed, it will be recognized as as an increase in the historical cost of the investment property.

Investment properties for lease are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Building and structures	25 years

Accounting principle of prepaid expenses

Prepaid expenses include expenses actually incurred but related to the result of business activities of many accounting periods. Prepaid expense include the following expenses:

Tools and supplies

Tools and instruments that have been put into used are amortized to expense on a straight - line basis over the amortization period from 12 to 36 months.

Office repaired cost and fire protection system

Office repaired costs are allocated to expenses using the straight-line method over an allocation period of 24 to 49 months.

Others

Other prepaid costs include insurance allocated for 12 months, repair cost of fire protection system allocated for 36 months, software allocated for 24 months, internet fees, digital signatures... allocated for 06 months and 24 months.

Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at reporting date, original currencies and each object.

Payables including trade payables, debt payables, intra-company payables and other payables are liabilities which can be measured reliably at the amount and time, and recognised not less than the obligation to pay, classified as follows:

- Trade payables: includes trade payables arising from the purchase of goods, services and assets between the Company and the seller who is an independent unit of the Company including liabilities between the parent company and its subsidiaries.
- Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

Accounting principle of borrowing

Includes borrowings excluding borrowings in the form of an issue of bonds or preferred shares with a provision that obliges the issuer to redeem it at a specified time in the future.

Borrowing shall be recorded specifically to object and classified current and non - current by repayment period.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of borrowing (Continued)

Expenses that are directly attributable to the borrowing are recognized as finance expense, except for cost incurred on a separate borrowing for investment, construction or production in progress, which are capitalized under Accounting Standard Borrowing expense.

Accounting principle of accrual expenses

Accrued expenses include expenses have been recorded into the operating cost, but not actually paid at the end of the fiscal year to ensure the consistency between revenues and expenses. By the time actually spent, any difference (if any) between record value and conduct value will be added or reduced. Accrued expenses at the balance sheet date include interest expense payable electricity and water bills, other expense... payable in March 2026.

Accounting principle of owner's equity

Owner's equity is recognized under actual contribution of the shareholders.

Profit after corporate income tax is distributed to shareholders after fund allocation in accordance with the Company's Charter as well as the provision of Law and has been approved by the General Meeting of shareholders.

Accounting principle of Revenue and other revenue

The Company's revenue includes revenue from sales of goods, brokerage consulting, revenue from real estate leasing, and revenue from short-term accommodation rentals.

Revenue from sales of goods

Sales revenue is recognized when all five (5) following conditions are satisfied:

- The company has transferred the significant risks and rewards associated with the ownership of the product or goods to the buyer;
- The company no longer retains control over the goods as the owner or has the ability to control the goods;
- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the sales transaction.
- Determine the costs incurred for the transaction and the cost to complete the sales transaction.

Revenue from services render

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period according to the result of the work completed as at the balance sheet date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the transaction of providing such services;
- The portion of work completed at the balance sheet date can be determined; and
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Revenue and other revenue (Continued)

Revenue from interest on deposits and other income

Other revenue includes interest income from deposits and discounts on payments. Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the recoverability of interest is uncertain. Discounts on payments are recognized when actually incurred.

Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold, services provide and leasing real estate during period. Cost of goods sold is recorded on the principle of matching with revenue.

Principle and method of recording finance expense

Finance expense reflects financial operating cost including expenses of borrowing incurred during the year.

Principle and method of recording corporate income tax expense

Corporate income tax expense (or corporate tax income): The sum of current tax expense and deferred tax expense (or current tax income and deferred taxable income) when determined the profit or loss for a period.

Current corporate income tax (CIT): is the payable corporate income tax amount calculated on the taxable income for the year and the current corporate income tax rate. Current income tax is calculated based on taxable income and the applicable tax rate for the tax period. The difference between the taxable income and the accounting profit is due to the adjustment of the differences between the accounting profit and the taxable income according to the current tax regulation.

The Company is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Related parties

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

In considering related party relationships, the nature of the relationship is emphasized more than the legal form.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)
For the financial period ended 31 March 2026

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

5.1 Cash and cash equivalents

	31/03/2026 (VND)	01/01/2026 (VND)
Cash on hand	19,091,885,114	635,644
Cash at bank	1,592,635,965	31,877,317,483
Cash equivalents	100,000,000,000	-
- Term deposit under 3 month (*)	100,000,000,000	-
Total	120,684,521,079	31,877,953,127

(*) Time deposit contract with a one-month maturity and an interest rate of 4.75% per annum.

5.2 Current trade receivables

	31/03/2026 (VND)	01/01/2026 (VND)
OPMEC Company Limited	5,996,607,987	5,996,607,987
Industrial Mechanics and Automation Co., Ltd	-	2,235,077,765
An Phong CT Production and Trading Co., Ltd	10,824,026,600	4,742,211,600
Binh An Hung Yen Maritime Development Investment JSC	13,628,036,750	8,547,202,750
GP Resource Company Limited	5,357,443,409	9,657,443,409
Danh Pham Import-Export Trading JSC	4,709,873,490	4,709,873,490
Thoi Phong trading service JSC	6,346,011,019	-
Eurocapital Securities JSC	3,894,924,000	-
Others	19,241,391,035	9,301,672,702
Total	69,998,314,290	45,190,089,703

In which:

Current trade receivables with related parties

210,114,513

Details in Note 7.1

5.3 Current advance to suppliers

	31/03/2026 (VND)	01/01/2026 (VND)
TMDV TNB Joint Stock Company	43,438,112,532	21,671,933,332
Thuan Thien Construction Materials Trading Co., Ltd	11,272,928,954	13,619,274,400
Nam Phuong Xanh Co., Ltd.	9,117,000,000	7,117,000,000
Thien Long Trading and Service Investment Co., Ltd.	8,337,732,590	9,474,313,590
Mr. Vo Phi Nhat Huy (*)	30,000,000,000	-
Others	3,503,873,903	55,249,600
Total	105,669,647,979	51,937,770,922

In which:

Current advance to suppliers with related parties

30,000,000,000

Details in Note 7.1

(*): Pursuant to Resolution No. 08/2026/BIG/NQ-HĐQT approving the investment policy for commercial real estate projects in Can Tho City and Soc Trang, the Company entered into investment cooperation agreements and asset transfer commitment agreements with Mr. Vo Phi Nhat Huy, Chairman of the BOD. These include Agreement No. 01/2026/HTĐT-BIG-CT and Agreement No. 02/2026/HTĐT-BIG-ST, both dated 28 March 2026. Under these agreements, the Company made an advance payment of VND 30,000,000,000 to Mr. Vo Phi Nhat Huy as a deposit to secure the transaction price at the contract date, based on Valuation Certificates No. 043/2026/103-CT-MN and No. 043/2026/104-CT-MN dated 5 March 2026, and to secure the Company's rights to acquire the following properties:

- Land plot No. 37, cadastral map sheet No. 11, located at Huynh Phan Ho Street, Area 5, Binh Thuy Ward, Binh Thuy District, Can Tho City (currently Binh Thuy Ward, Can Tho City);
- Land plot No. 490, cadastral map sheet No. 7, located at Hamlet 6, Ward 6, Soc Trang City, Soc Trang Province (currently Soc Trang Ward, Can Tho City).

Under the terms of the agreements, the Company will undertake the investment and development of commercial properties on the above land plots. Upon completion, the land use rights and all assets attached to the land are expected to be transferred to and registered under the Company's name. According to the agreed timeline, the transfer of ownership of the above properties is expected to be completed no later than 31 December 2026.

5.4 Other receivables

	31/03/2026 (VND)	01/01/2026 (VND)
Current	13,994,638	71,921,458
Advance	9,902,775	67,829,595
Other current receivables	4,091,863	4,091,863
- Others	4,091,863	4,091,863
Non-current	2,246,636,000	2,180,000,000
Deposit	2,246,636,000	2,180,000,000
Total	2,260,630,638	2,251,921,458

In which

Other receivables from related parties

9,902,775

Details in note 7.1

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

5. ADDITIONAL INFORMATION FOR ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.5 Financial investments

a. Investments in equity of other entities

	Ratio		31/03/2026 (VND)			01/01/2026 (VND)		
	Equity held	Voting rights	Original cost	Fair value (i)	Provision	Original cost	Fair value (i)	Provision
Investment in subsidiaries			105,000,000,000		(33,275,696)	105,000,000,000		(33,275,696)
Big Bro Brokerage Joint Stock Company (ii)	90.00%	90.00%	27,000,000,000		(33,275,696)	27,000,000,000		(33,275,696)
Big CT Trading and Service Joint Stock Company (ii)	90.00%	90.00%	45,000,000,000		-	45,000,000,000		-
Big Hotel Technology Joint Stock Company (ii)	60.00%	60.00%	6,000,000,000		-	6,000,000,000		-
Big EXPO Import-Export Joint Stock Company (ii)	90.00%	90.00%	27,000,000,000		-	27,000,000,000		-
Total			105,000,000,000		(33,275,696)	105,000,000,000		(33,275,696)

(i): The Company has not determined the fair value of these investments as they are unlisted, and the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide guidance on fair value measurement using valuation techniques. The fair value of these financial instruments may differ from their book value.

(ii): The Company divested capital from these entities according to Resolution of the Board of Directors No. 0703/2025/BIG.,JSC-NQ dated 07 March 2025.

- Capital contribution to Big Bro Brokerage Joint Stock Company according to Resolution No. 2810B/2025/NQ/BIG-HĐQT dated 28 October 2025;
- Capital contribution to Big CT Trading and Services Joint Stock Company according to Resolution No. 0110/2025/NQ/BIG-HĐQT dated 1 October 2025;
- Capital contribution to Big Hotel Technology Joint Stock Company according to Resolution No. 0108/2025/NQ/BIG-HĐQT dated 1 August 2025;
- Capital contribution to Big EXPO Import-Export Joint Stock Company according to Resolution No. 1109/2025/NQ/BIG-HĐQT dated 11 September 2025.

The main transactions between the Company and its subsidiaries during the period are presented in Note 7.1.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)
For the financial period ended 31 March 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.6 Prepaid expenses

	31/03/2026 (VND)	01/01/2026 (VND)
Current	162,733,948	158,599,609
Tools and supplies	76,017,481	96,311,203
Insurance expense	81,216,467	37,387,004
Others	5,500,000	24,901,402
Non - current	3,319,054,467	1,449,387,287
Tools and supplies	334,041,667	368,916,665
Office and hotel repair	2,769,917,471	892,696,685
Fire protection system	215,095,329	187,519,162
Others	-	254,775
Total	3,481,788,415	1,607,986,896

5.7 Inventories

	31/03/2026 (VND)		01/01/2026 (VND)	
	Cost	Provision	Cost	Provision
Merchandise	14,709,759,252	-	12,883,913,516	-
Total	14,709,759,252	-	12,883,913,516	-

5.8 Increased/ Decreased investment real estate

	Currency: VND			
	Opening Balance	Increase during the period	Decreased during the period	Closing Balance
INVESTMENT REAL ESTATE FOR LEASE				
HISTORICAL COST	21,407,088,327	-	-	21,407,088,327
Building and land use right	21,407,088,327	-	-	21,407,088,327
DEPRECIATION	1,034,779,714	94,070,883	-	1,128,850,597
Building and land use right	1,034,779,714	94,070,883		1,128,850,597
NET BOOK VALUE	20,372,308,613		94,070,883	20,278,237,730
Building and land use right	20,372,308,613		94,070,883	20,278,237,730

Real estate that the Company is leasing includes:

Land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province.

Revenue and cost of goods sold related to Investment real estate for lease for the period ended 31 March 2026 are presented in Notes 6.1 and 6.2 with the amounts of VND 98.181.819 and VND 94.070.883 respectively.

In accordance with Vietnamese Accounting Standard (VAS) No. 05 – Investment Property, the fair value of Real estate as at 31 March 2026 must be presented. However, with the asset being the land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, the Company does not have sufficient information to determine the fair value of this asset as at the date of preparing the separate statement of financial position

The remaining value of investment properties used as collateral for loans as at 31 March 2026 amounted to VND 20.278.237.730 (01 January 2026: VND 20.372.308.613).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.9 Increased/ Decreased Tangible fixed assets

	Currency: VND		
	Building and structure	Transportation equipment	Total
HISTORICAL COST			
As at 01 January 2026	48,555,190,591	3,051,727,272	51,606,917,863
Purchased in period	-	-	-
Disposal		(1,566,381,818)	(1,566,381,818)
As at 31 March 2026	48,555,190,591	1,485,345,454	50,040,536,045
ACCUMULATED DEPRECIATION			
As at 01 January 2026	4,329,604,224	130,531,820	4,460,136,044
Depreciation in period	703,030,584	55,132,185	758,162,769
Disposal		(132,637,172)	(132,637,172)
As at 31 March 2026	5,032,634,808	53,026,833	5,085,661,641
NET BOOK VALUE			
As at 01 January 2026	44,225,586,367	2,921,195,452	47,146,781,819
As at 31 March 2026	43,522,555,783	1,432,318,621	44,954,874,404

The remaining value of tangible fixed assets used as collateral for loans as of 31 March 2026 is VND 44.954.874.404 (01 January 2026: VND 47.146.781.819).

5.10 Increased/ Decreased Intangible fixed assets

	Currency: VND		
	Land use rights	Computer software	Total
HISTORICAL COST			
As at 01 January 2026	70,037,650,000	105,541,800	70,143,191,800
Purchased in period			-
As at 31 March 2026	70,037,650,000	105,541,800	70,143,191,800
ACCUMULATED DEPRECIATION			
As at 01 January 2026	-	105,541,800	105,541,800
As at 31 March 2026	-	105,541,800	105,541,800
NET BOOK VALUE			
As at 01 January 2026	70,037,650,000	-	70,037,650,000
As at 31 March 2026	70,037,650,000	-	70,037,650,000

The remaining value of intangible fixed assets used as collateral for loans as of 31 March 2026 is VND 70.037.650.000 (01 January 2026: VND 70.037.650.000).

The historical cost of fixed assets includes assets that have been fully depreciated but are still in use as of 31 March 2026 of VND 105,541,800 (01 January 2026: VND 105,541,800).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.11 Trade payables

	31/03/2026 (VND)		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Current	24,034,275,975	24,034,275,975	9,889,874,097	9,889,874,097
IDcast Vietnam Pressure Casting Joint Stock Company	2,077,254,326	2,077,254,326	798,739,686	798,739,686
SGG Architecture Construction Corporation	-	-	1,346,698,245	1,346,698,245
M.A.P Global JSC	-	-	441,480,871	441,480,871
An Thai Automobile JSC	125,000,000	125,000,000	1,560,880,000	1,560,880,000
Nhat Thien Construction Trading and Service Joint Stock Company	3,124,201,395	3,124,201,395	3,107,921,083	3,107,921,083
Minh Quan Import Export service Trading Investment Co., Ltd	7,260,500,000	7,260,500,000	-	-
Tuan Tien PTS CO., LTD	4,280,778,000	4,280,778,000	-	-
Others	7,166,542,254	7,166,542,254	2,634,154,212	2,634,154,212
Non - current	-	-	-	-
Total	24,034,275,975	24,034,275,975	9,889,874,097	9,889,874,097

5.12 Current customer advances

	31/03/2026 (VND)		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Hai Phuc Thinh Steel Manufacturing and Trading Company Limited	1,525,552,845	1,525,552,845	719,064,217	719,064,217
Dai Viet Luxury Trading and Service Company Limited	-	-	900,000,000	900,000,000
Industrial Mechanics and Automation Co., Ltd	1,164,763,515	1,164,763,515	-	-
Others	-	-	107,000,000	107,000,000
Total	2,690,316,360	2,690,316,360	1,726,064,217	1,726,064,217

5.13 Taxes and payables to the State

a. Taxes and payables to the State

	01/01/2026 (VND)	Payable in the year	Paid in the year	31/03/2026 (VND)
Value added tax	5,217,677,807	1,461,252,304	1,260,295,181	5,418,634,930
Corporate income tax	9,190,437,786	1,382,419,101	-	10,572,856,887
Personal income tax	115,228,404	49,522,777	77,648,586	87,102,595
Fee, charges and others	204,000,000	102,666,666	204,000,000	102,666,666
Total	14,727,343,997	2,995,860,848	1,541,943,767	16,181,261,078

b. Taxes and receivables to the State

	31/03/2026 VND	01/01/2026 VND
Business-license tax overpaid	3,000,000	3,000,000
Total	3,000,000	3,000,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)**For the financial period ended 31 March 2026****5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)****5.14 Current accrued expenses**

	31/03/2026	01/01/2026
	VND	VND
Bank loan interest	318,025,056	373,702,934
Electricity and water costs	140,049,440	154,863,990
Others	13,940,050	8,200,032
Total	472,014,546	536,766,956

5.15 Other payables

	31/03/2026	01/01/2026
	VND	VND
Current	151,213,766,755	298,709,439
Social Insurance	74,912,693	44,494,278
Health Insurance	12,062,812	6,097,500
Unemployment Insurance	5,001,250	2,710,000
Receivable funds, deposit	274,900,000	243,600,000
Other current payables	150,846,890,000	1,807,661
<i>Others (*)</i>	<i>150,846,890,000</i>	<i>1,807,661</i>
Non - current	693,350,000	393,000,000
Receivable funds, deposit	693,350,000	393,000,000
Total	151,907,116,755	691,709,439

*In which***Other payables to related parties****111,350,000****-**

Details in note 7.1

(*) : The Company increased its charter capital through a public offering of shares from 2 February 2026 to 19 March 2026 and completed the amendment to its Enterprise Registration Certificate on 2 April 2026. Details are as follows:

- Resolution No. 1610A/2025/NQ/BIG-HĐQT dated 16 October 2025 and Resolution No. 0212/2025/NQ/BIG-HĐQT dated 2 December 2025 of the Company's Board of Directors approved the implementation of the plan to offer 15.084.689 shares to the public; Certificate of Registration for Public Offering of Additional Shares No. 561/GCN-UBCK dated 31 December 2025; and Notice of Public Offering of Shares No. 0901-1/2026/TB-BIG dated 9 January 2026;

- The Company implemented the issuance plan and approved the results of the public offering under Resolution No. 05/2026/BIG/NQ-HĐQT dated 17 March 2026 and Resolution No. 06/2026/BIG/NQ-HĐQT dated 18 March 2026 of the Board of Directors. The Company issued Report No. 01/2026/BC-BIG dated 18 March 2026 on the results of the public offering of shares of Big Group Holdings Investment Joint Stock Company (stock code: BIG), which was submitted to the State Securities Commission of Vietnam, confirming the successful offering of 15.084.689 shares. Official Letter No. 2166/UBCK-QLCB dated 19 March 2026 of the State Securities Commission of Vietnam acknowledged receipt of the report on the results of the public offering of BIG, confirming that 15.084.689 shares were successfully offered (representing 100% of the total shares offered).

5.16 Current unearned revenue

	31/03/2026	01/01/2026
	VND	VND
Office rental revenue	-	54,000,000
Total	-	54,000,000

BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY

62/6 Khuc Thua Du, Cau Giay ward, Hanoi

Issued under Circular No. 99/2025/TT-BTC

Dated 27 October 2025 by the Minister of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.17 Loans and finance leases

a. Loans

	31/03/2026 (VND)		During the period		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
Current loan	104,496,005,053	104,496,005,053	24,665,000,000	28,413,424,014	108,244,429,067	108,244,429,067
+ Loc Phat Vietnam Joint Stock Commercial Bank - ho Chi Minh City Branch (i)	18,803,658,564	18,803,658,564	-	-	18,803,658,564	18,803,658,564
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch (ii)	35,000,000,000	35,000,000,000	-	-	35,000,000,000	35,000,000,000
+ Military Commercial Joint Stock Bank - Cu Chi Branch (iii)	16,532,287,704	16,532,287,704	2,550,000,000	2,550,000,000	16,532,287,704	16,532,287,704
+ Vietnam Prosperity JS Commercial Bank - Ho Chi Minh City Branch (iv)	14,915,000,000	14,915,000,000	14,915,000,000	14,915,000,000	14,915,000,000	14,915,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (v)	16,245,058,785	16,245,058,785	7,200,000,000	10,948,424,014	19,993,482,799	19,993,482,799
+ Tin Viet Finance Company (vi)	1,000,000,000	1,000,000,000	-	-	1,000,000,000	1,000,000,000
+ Dien Luc Finance Company (vii)	2,000,000,000	2,000,000,000	-	-	2,000,000,000	2,000,000,000
Non-current loan due to date	3,929,111,996	3,929,111,996	1,174,277,996	1,068,278,000	3,823,112,000	3,823,112,000
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	1,793,112,000	1,793,112,000	448,278,000	448,278,000	1,793,112,000	1,793,112,000
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	-	-	-	150,000,000	150,000,000	150,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	1,880,000,000	1,880,000,000	470,000,000	470,000,000	1,880,000,000	1,880,000,000
+ Vietnam Prosperity Bank - Head Office (iv)	255,999,996	255,999,996	255,999,996	-	-	-
Total	108,425,117,049	108,425,117,049	25,839,277,996	29,481,702,014	112,067,541,067	112,067,541,067
Non - current loan	47,742,239,338	47,742,239,338	1,280,000,000	2,154,444,662	48,616,684,000	48,616,684,000
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	23,160,906,000	23,160,906,000	-	448,278,000	23,609,184,000	23,609,184,000
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	-	-	-	937,500,000	937,500,000	937,500,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	23,600,000,000	23,600,000,000	-	470,000,000	24,070,000,000	24,070,000,000
+ Vietnam Prosperity Bank - Head Office (iv)	981,333,338	981,333,338	1,280,000,000	298,666,662	-	-
Total	156,167,356,387	156,167,356,387	27,119,277,996	31,636,146,676	160,684,225,067	160,684,225,067

BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY

62/6 Khuc Thua Du, Cau Giay ward, Hanoi

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.17 Loans and finance leases (Continued)

b. Current loan details

(i) Loc Phat Vietnam Commercial Joint Stock Bank - Ho Chi Minh City Branch

Credit limit contract No. HDTD503202500061 dated 21 May 2025, loan limit is 28,000,000,000 VND, loan term is 12 months from 21 May 2025. The company borrows to serve production and business activities. This loan bears interest for each disbursement. The loan is secured by land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province (Notes 5.8) and assets of a third party.

(ii) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch

Credit limit contract No. 0114/SGN.KHDN/LD25 dated 13 May 2025 and Amended and supplemented contract No. 0114/SGN.KHDN/LD25-01 dated 10 June 2025, credit limit is 35,000,000,000 VND, the credit limit will be valid for 36 months from 13 May 2025. The loan limits include: Loan Agreement No. 0115/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0115/SGN.KHDN/LD25-01 dated 10 June 2025, Guarantee Agreement No. 0116/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0116/SGN.KHDN/LD25-01 dated 10 June 2025, Letter of Credit Agreement No. 0117/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0117/SGN.KHDN/LD25-01 dated 10 June 2025. The loan limit maintenance period is 12 months. The maximum loan term for each loan is 6 months. Loan interest rate is specifically stated on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. Collateral includes: 2,500,000 BIG shares of Big group Holdings Joint Stock Company deposited in account No. 094C024305.01 at Nhat Viet Securities Joint Stock Company and assets of third parties.

(iii) Military Commercial Joint Stock Bank - Cu Chi Branch

Credit limit contract No. 281932.25.900.37054416.TD dated 10 April 2025 and Appendix No. 281932.25.900.37054416.TD.PL01 dated 10 April 2025, Appendix No. 281932.25.900.37054416.TD.PL02 dated 16 April 2025, and Appendix No. 281932.25.900.37054416.TD.PL03 dated 11 September 2025. The loan limit is VND 30,000,000,000, credit term from 10 April 2025 to 17 February 2026. Loan interest rate is specified on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. The loan is secured by assets of a third party.

(iv) Vietnam Prosperity Bank - Ho Chi Minh City Branch

Loan under the Framework Agreement on Credit Granting No. CLC-38542/7961974/TTK dated 24 March 2025; Credit Contract No. CLC-14321-01 dated 13 March 2024, credit limit of VND 3,000,000,000; Credit Contract No. CLC-20120-01 dated 13 June 2024, credit limit of VND 35,000,000,000. Credit term: 12 months. Interest rate according to each debt receipt. Purpose: Supplementing capital for iron, steel and other metal trading activities. The loan is secured by assets of a third party.

(v) Bank for Agriculture and Rural Development - Lao Cai Branch

Credit contract No. 8800-LAV202401178/hdtd dated 31 July 2024, credit limit: VND 20,000,000,000, Term: 12 months from 31 July 2024. Interest rate of 5.5%/year with periodic adjustment every 2 months. Loan purpose is to supplement working capital. Collateral is Land Use Rights: Land plot 39, map No. 27, Hoang Lien Street, Lao Cai City, area 216.82m2, House on land with area 121.8m2, floor area 639m2 according to the certificate of land use rights, house ownership rights and assets attached to land No. DL 515047 issued by Lao Cai Provincial Land Registration Office on 11 August 2023 in the name of the Company. (Details in Notes No. 5.9 and 5.10).

(vi) Tin Viet Finance Company

Credit limit agreement No. 22000006694 dated 12 November 2025. Limit: VND 2,000,000,000. Limit maintenance period: 12 months from the date of disbursement. Loan interest rate is specifically stated on each Debt Receipt. Purpose of loan: supplementing working capital. The loan is unsecured.

(vii) Dien Luc Finance Company

Credit limit agreement No. MSLADWL355121 dated 4 December 2025. Limit: VND 1,000,000,000. Limit maintenance period: 12 months from the date of disbursement. Loan interest rate is specifically stated on each Debt Receipt. Purpose of loan: supplementing working capital. The loan is unsecured.

BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY

62/6 Khuc Thua Du, Cau Giay ward, Hanoi

Issued under Circular No. 99/2025/TT-BTC

Dated 27 October 2025 by the Minister of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)**For the financial period ended 31 March 2026****5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)****5.17 Loans and finance leases (Continued)****c. Non - current loan details****(i) Vietnam Prosperity Bank - Ho Chi Minh City Branch**

Loan contract No. CLC-38542-01 dated 24 March 2025 (Long-term loan contract), Disbursement request and Debt acknowledgement contract dated 25 March 2025. Limit: VND 26,000,000,000. Term: 180 months from 25 March 2025. Loan purpose is to purchase real estate. Interest rate 11.5% from 25 March 2025 and adjusted every 12 months. Collateral is Land Use Rights Certificate No. AA 01294321, Certificate: VP2334 Can Tho Land Registration Office issued on May 14, 2025. Land plot No. 406, map sheet No. 59, address 31-33 Tran Quang Khai Street. Cai Khe Ward, Can Tho City, in the name of the Company. (Details in Notes No. 5.9 and 5.10).

(ii) SHINHAN Bank Vietnam Limited - Phu My Hung Branch

Credit contract No. SHBVN/SSG/2025-HDTD-070 dated 25 February 2025 (Long-term loan contract), Loan withdrawal application cum Debt acknowledgement agreement dated 3 March 2025. Limit: VND 1,200,000,000. Purpose of loan is to purchase assets as cars for business activities. Term: 96 months from 3 March 2025. Interest rate is 7.9% from 3 March 2025 and adjusted every 3 months. The collateral is a Vinfast VF9 Plus E6AC01 vehicle with license plate 51L-619.60 according to the vehicle registration certificate No. 50079280 of the Company. (Details in Notes No. 5.9 and 5.10).

(iii) Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch

Loan under Credit Contract 8800-LAV-20241462 dated 13 September 2024, limit of VND 28,300,000,000, loan term of 180 months from 13 September 2024. Loan interest rate is 6.5%/year from 13 September 2024 to 13 September 2026, from 14 September 2026, loan interest is adjusted every 6 months. The collateral is the Land Use Rights and assets on the land at plot 34, map No. 27, Hoang Lien Street, Lao Cai Ward, Lao Cai City, area of 525.5m² of the Company (Details in Notes No. 5.9 and 5.10).

(iv) Vietnam Prosperity Bank - Head Office

Credit Contract No. 150126-7961974-AUTO-1/HĐ, Disbursement request and Debt acknowledgement contract dated 15 January 2026. Credit limit: VND 1,280,000,000. Term: 60 months from 15 January 2026. Purpose of loan is to purchase assets as cars for business activities. Interest rate: 7.9% per annum from 15 January 2026, subject to adjustment once every 12 months. Collateral: VinFast VF9 Plus vehicle, license plate No. 30M-784.22, under Vehicle Registration Certificate No. 2900167645 of the Company. (Details in Notes No. 5.9 and 5.10)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

5.18 Owner's equity

a. Increase and decrease in owner's equity

	Contributed legal capital	Undistributed earnings	Total
Beginning balance of previous year	150,846,890,000	12,200,518,823	163,047,408,823
Capital increase in the previous year			-
Profit from previous year		36,537,214,762	36,537,214,762
Dividend to shareholders	9,048,410,000	(9,048,410,000)	-
Ending balance of previous year/ Beginning balance of current year	159,895,300,000	39,689,323,585	199,584,623,585
Capital increase			-
Profit for this period		5,529,676,405	5,529,676,405
Dividend to shareholders			-
Ending balance	159,895,300,000	45,218,999,990	205,114,299,990

b. Detail of owner's equity

	31/03/2026 VND	01/01/2026 VND
Mr. Vo Phi Nhat Huy	62,190,210,000	32,000,560,000
Mr. Tran Sinh Vuong	-	11,000,000,000
Ms. Nguyen Ngoc Nhi	36,974,140,000	
Others	60,730,950,000	116,894,740,000
Total	159,895,300,000	159,895,300,000

c. Capital transactions with owners and distribution of dividends, profits:

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Contributed capital		
+ Beginning balance	159,895,300,000	150,846,890,000
+ Increase	-	-
+ Ending balance	159,895,300,000	150,846,890,000
Dividends, distributed profits	-	-

d. Shares

	31/03/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	15,989,530	15,989,530
Number of shares sold to the public	15,989,530	15,989,530
Common shares	15,989,530	15,989,530
Number of shares outstanding	15,989,530	15,989,530
Common shares	15,989,530	15,989,530
Par value of outstanding shares (VND/share):		10,000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

6. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE INCOME STATEMENT

6.1 Revenues from sales of goods and rendering of services

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Revenue from sales of merchandise, finished goods	61,624,402,979	68,967,786,225
Revenue from rendering of services	15,815,173,753	2,870,559,446
Revenue from real estate business	98,181,819	62,400,000
<i>In which: Revenue from leasing investment real estate</i>	<i>98,181,819</i>	<i>62,400,000</i>
Total	77,537,758,551	71,900,745,671

In which:

Revenue from related parties

669,222,766

Details in note 7.1

6.2 Cost of goods sold

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Cost of merchandise, finished goods	60,244,623,309	66,077,241,308
Cost of services rendered	3,507,608,611	1,814,521,019
Cost of real estate business	94,070,883	94,070,883
<i>In which: Cost of leasing investment real estate</i>	<i>94,070,883</i>	<i>94,070,883</i>
Total	63,846,302,803	67,985,833,210

In which:

Cost of goods sold from related parties

188,888,888

Details in note 7.1

6.3 Finance income

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Deposits and loan interest	3,381,795	612,144
Payment discounts	-	-
Gains on liquidation of investments	-	-
Total	3,381,795	612,144

6.4 Finance expense

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Loan interest	3,606,773,222	1,219,877,518
Others	1,100,000	-
Total	3,607,873,222	1,219,877,518

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)**For the financial period ended 31 March 2026****6. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE INCOME STATEMENT (Continued)****6.5 Selling expenses and general and administrative expenses**

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Selling expenses	642,061,171	300,100,749
Employee expenses	553,768,722	225,605,000
Expenses of office equipments	6,193,464	3,316,595
Outsourcing service expenses	41,423,250	63,290,413
Other cash expenses	40,675,735	7,888,741
General and administrative expenses	1,918,797,898	1,235,801,535
Employee expenses	1,041,308,166	795,244,861
Expenses of management equipments	247,478,984	18,873,361
Fixed asset depreciation	55,132,185	-
Taxes, charges and fees	-	3,000,000
Outsourcing service expenses	437,862,478	-
Other cash expenses	137,016,085	418,683,313
Total	2,560,859,069	1,535,902,284

6.6 Other incomes and expenses

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Other incomes	854,654,545	-
Violations of contracts	9,200,000	-
Disposal of fixed assets	845,454,545	-
Other incomes	-	-
Other expenses	1,468,664,291	97,920
Late tax payment and late payment interest on social insurance	2,294,645	97,920
Violations of contracts	32,625,000	-
Disposal of fixed assets	1,433,744,646	-
Other Income/Other Expenses (Net)	(614,009,746)	(97,920)

6.7 Production and business expenses by factor

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Raw materials	253,672,448	22,189,956
Labor	1,595,076,888	1,020,849,861
Fixed asset depreciation	852,233,652	529,690,417
Outsourcing service expenses	3,222,454,433	1,442,191,898
Other cash expenses	239,101,142	429,572,054
Total	6,162,538,563	3,444,494,186

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)
For the financial period ended 31 March 2026

6. ADDITIONAL INFORMATION ON ITEMS IN THE SEPARATE INCOME STATEMENT (Continued)

6.8 Current corporate income tax (CIT)

	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Net profit/(loss) before tax	6,912,095,506	1,159,646,883
Adjustments to increase/(decrease) profit/(loss)	-	-
<i>Invalid expense</i>	-	-
Late tax payments and tax arrears penalties	-	-
Late insurance payment interest	-	-
Other non-deductible	-	-
<u>Deduction adjustment</u>	-	-
Adjusted profit/(loss) before tax has not deducted previous year's loss	6,912,095,506	1,159,646,883
Loss carried forward	-	-
Income subject to corporate income tax	6,912,095,506	1,159,646,883
Corporate income tax rate	20%	20%
Current corporate income tax (CIT)	1,382,419,101	231,929,377
Current corporate income tax	1,382,419,101	231,929,377



NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

7. OTHER INFORMATION

7.1 Related parties

a. List of related parties

Related parties	Relationship
Big Bro Brokerage Joint Stock Company	Subsidiary
Big CT Trading and Service Joint Stock Company	Subsidiary
Big Hotel Technology Joint Stock Company	Subsidiary
Big EXPO Import-Export Joint Stock Company	Subsidiary
Members of the Board of Directors, Board of Supervisors, General Director, other managers, and close individuals in the families of these members	Significant influence

During the period, the Company had the following transactions and balances with related parties:

b. Remuneration of the Board of Directors, Supervisors, Managements and other managers

Remuneration of the Board of Directors, Management, Supervisors and other managers of the Company during the period, details are as follows:

		Financial period ended 31/03/2026	Financial period ended 31/03/2025
		VND	VND
Salary and allowances		574,596,111	514,038,761
Total		574,596,111	514,038,761

Name	Position	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Board of Directors		255,983,333	197,214,999
Mr. Vo Phi Nhat Huy	Chairman	112,816,668	97,215,000
Mr. Kieu Van Khoa	Member	93,166,665	99,999,999
Mr. Vo Thuan Hoa	Independent Member	50,000,000	-
Board of Supervisors		147,205,000	131,673,331
Mr. Tan Loc Louis	Head of Supervisory Board	83,333,333	66,666,666
Mr. Trieu Hieu Khanh	Member	16,666,667	16,666,665
Mrs. Trinh Thi Thanh Phuong	Member (Dismissed on 27 April 2025)	-	48,340,000
Mr. Vo Tuan Hai	Member	47,205,000	-
Board of Management and other managers		171,407,778	185,150,431
Mrs. Tran Thi Mua Thao	General Director	63,360,000	91,596,831
Mrs. Nguyen Thi Hao	Vice General Director (Dismissed on 01 October 2025)	-	48,553,600
Mr. Nguyen Minh Khang	Vice General Director (Appointed on 25 February 2026)	60,527,778	-
Mr. Le Van Hung	Chief Accountant	47,520,000	45,000,000

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62/6 Khuc Thua Du, Cau Giay ward, Hanoi

Dated 27 October 2025 by the Minister of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

c. Transactions with related parties

Related parties	Relationship	Transaction	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Revenue				
Big Bro Brokerage Joint Stock Company	Subsidiary	Room rental	32,174,181	-
Big CT Trading and Service Joint Stock Company	Subsidiary	Room rental	18,305,454	-
Big Hotel Technology Joint Stock Company	Subsidiary	Room rental	618,743,131	-
Total			669,222,766	-
Purchased				
Big Hotel Technology Joint Stock Company	Subsidiary	Hotel management and operations services	188,888,888	-
Total			188,888,888	-
Receivable deposit				
Big Hotel Technology Joint Stock Company	Subsidiary	Deposit	111,350,000	-
Total			111,350,000	-
Purchase of assets and services				
Mr. Vo Phi Nhat Huy	Chairman	Purchase of land use rights	30,000,000,000	-
Total			30,000,000,000	-
			Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Advance				
Mr. Vo Phi Nhat Huy	Chairman	Advance	17,359,822	200,000,000
		Refund	57,047,262	20,000,000
Mrs. Tran Thi Mua Thao	General	Advance	200,000,000	200,000,000
		Refund	200,000,000	106,190,000
Mrs. Nguyen Thi Hao	Vice General Director	Advance	-	100,000,000
		Refund	-	-
Mrs. Trinh Thi Thanh Phuong	Member of Supervisory	Advance	-	93,403,000
		Refund	-	22,000,000
Mr. Vo Tuan Hai	Member of Supervisory	Advance	5,000,000	-
		Refund	23,239,380	-
Mr. Le Van Hung	Chief Accountant	Advance	-	100,000,000
		Refund	-	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the financial period ended 31 March 2026

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

d. Balances with related parties

Related parties	Relationship	Remainder Property	Financial period ended 31/03/2026 VND	Financial period ended 31/03/2025 VND
Other receivables			9,902,775	-
Mr. Vo Phi Nhat Huy	Chairman	Advance	6,142,155	-
Mr. Vo Tuan Hai	Supervisory Board	Advance	3,760,620	-
Advance to suppliers			30,000,000,000	-
Mr. Vo Phi Nhat Huy	Chairman	Purchase of land use rights	30,000,000,000	-
Trade receivables			210,114,513	-
Big Bro Brokerage Joint Stock Company	Subsidiary		35,391,600	-
Big CT Trading and Service Joint Stock Company	Subsidiary		13,060,000	-
Big Hotel Technology Joint Stock Company	Subsidiary		161,662,913	-
Other payables			111,350,000	-
Big Hotel Technology Joint Stock Company	Subsidiary	Deposit	111,350,000	-

7.2 Subsequent events since the balance sheet date

On 27 April 2025, the Company issued Resolution No. 01/2025/BIG/NQ-ĐHĐCĐ of the General Meeting of Shareholders approving the plan to issue additional shares to the public with an expected increase in share capital of VND 150,846,890,000. The purpose of the capital increase is to repay debts to credit institutions. The capital increase has been completed, and the State Securities Commission has issued a notification confirming receipt of the report on the results of BIG's additional public share offering under Official Letter No. 2166/UBCK-QLCB dated 19 March 2026. The Company has completed the procedures for amending its Business Registration Certificate on 2 April 2026.

Other than the above events, there were no extraordinary events occurring after the balance sheet date that affected the financial position and operations of the Company which required adjustment or disclosure in the separate financial statements for the financial period ended 31 March 2026.

7.2 Comparative figures

Comparative information in the financial statements for the accounting period ended 31 March 2025 has not been reviewed. The comparative information in the financial statements is the separate financial statements for the fiscal year ended 31 December 2025, which have been audited by CPA VIETNAM Auditing Company Limited – Northern Branch.

Hanoi, 28 April 2026

Preparer



Le Van Hung

Chief Accountant



Le Van Hung

Chairman of BOD



Vo Phi Nhat Huy