

PERIODIC INFORMATION DISCLOSURE ON FINANCIAL
STATEMENTS

To: Hanoi Stock Exchange (HNX)

In compliance with Article 10 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, Vietnam Investment and Development Enterprise Corporation hereby discloses its Quarter II/2026 Financial Statements to the Hanoi Stock Exchange as follows:

1. Organization:

VIETNAM INVESTMENT AND DEVELOPMENT ENTERPRISE
CORPORATION

- Ticker symbol: FID
- Address: VP24, 4th Floor, KVP Area, Stellar Garden Building, No. 35 Le Van Thiem Street, Thanh Xuan Ward, Hanoi City, Vietnam
- Tel: (+84) 24 3974 1739 Fax: (+84) 24 3974 1740
- Email: infovndi@gmail.com Website: vndi.vn

2. Information disclosed:

☒ Separate Financial Statements (for listed organizations without subsidiaries and superior accounting units with dependent units);

☐ Consolidated Financial Statements (for listed organizations with subsidiaries);

☐ Combined Financial Statements (for listed organizations having dependent accounting units organized under a separate accounting system).

Cases requiring an explanation of the reasons:

- The audit firm issued an opinion other than an unqualified opinion on the Financial Statements (applicable to reviewed/audited Financial Statements):

☐ Yes

☐ No

Explanatory document, where applicable:

☐ Yes

☐ No



+ Profit after tax for the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (applicable to the audited 2025 Financial Statements):

☐ Yes

☐ No

Explanatory document, where applicable:

☐ Yes

☐ No

+ Profit after corporate income tax presented in the Statement of Profit or Loss for the reporting period changes by 10% or more compared with the corresponding period of the previous year:

☒ Yes

☐ No

Explanatory document, where applicable:

☒ Yes

☐ No

+ Profit after tax for the reporting period records a loss, changing from a profit in the corresponding period of the previous year to a loss in the current reporting period, or vice versa:

☐ Yes

☐ No

Explanatory document, where applicable:

☐ Yes

☐ No

This information was disclosed on the Company's website on July 20, 2026 at: <http://vndi.vn/>

3. Report on transactions with a value equal to or exceeding 35% of the Company's total assets during 2026

Where the listed company has such transactions, it is required to report the following information in full:

- Description of the transaction;
- Ratio of the transaction value to the Company's total assets (%) (based on the most recent annual financial statements);
- Date of completion of the transaction.

The Company hereby certifies that the information disclosed above is true and accurate and assumes full responsibility before the law for the contents of the disclosed information.



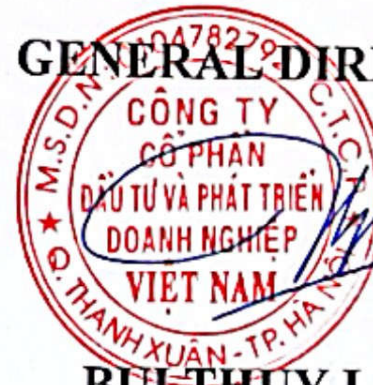
Attachments:

- Quarter II/2026 Financial
Statements;

- Explanatory Letter No.
2007/2026/CV-VNDI
dated July 20, 2026.

LEGAL REPRESENTATIVE

GENERAL DIRECTOR



BUI THUY LINH



VIETNAM INVESTMENT AND DEVELOPMENT ENTERPRISE
CORPORATION

**VP24, 4th Floor, KVP Area, Stellar Garden Building, No. 35 Le Van Thiem
Street, Thanh Xuan Ward, Hanoi City, Vietnam**

QUARTER II/2026 FINANCIAL STATEMENTS

As at June 30, 2026

Including the following statements:

1. Statement of Financial Position for Quarter II of 2026 (Form No. B01a-DN)
2. Statement of Profit or Loss for Quarter II of 2026 (Form No. B02a-DN)
3. Statement of Cash Flows for Quarter II of 2026 (Form No. B03a-DN)
4. Notes to the Financial Statements for Quarter II of 2026 (Form No. B09a-DN)

VIETNAM INVESTMENT AND DEVELOPMENT ENTERPRISE CORPORATION

VP24, 4th Floor, KVP Area, Stellar Garden Building, No. 35 Le Van Thiem Street, Thanh Xuan Ward, Hanoi City, Vietnam

STATEMENT OF FINANCIAL POSITION FOR QUARTER II OF 2026

As at June 30, 2026

Form No. B01a – DN

(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

Unit of measurement: VND

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
A. CURRENT ASSETS	100		25,613,893,519	32,553,895,675
I. Cash and cash equivalents	110	V.1	161,862,496	1,866,303,551
1. Cash	111		161,862,496	1,866,303,551
2. Cash equivalents	112		-	-
II. Current financial investments	120	V.4.a	-	-
1. Trading securities	121		-	-
2. Provision for diminution in value of trading securities (*)	122		-	-
3. Held-to-maturity investments – current	123			-
4. Provision for held-to-maturity investments – current (*)	124			
5. Other current investments	125			
6. Provision for impairment of other current investments (*)	126			
III. Current receivables	130		24,320,646,025	29,582,446,025
1. Short-term trade receivables	131	V.2	25,611,661,025	15,662,461,025
2. Short-term advances to suppliers	132	V.3	418,520,000	15,629,520,000
3. Short-term intercompany receivables	133		-	-
4. Receivables under construction contracts	134		-	-
5. Other short-term receivables	135	V.4.a	-	-
6. Provision for doubtful short-term receivables (*)	136	V.4.a	(1,709,535,000)	(1,709,535,000)
7. Shortage of assets pending resolution	137			
IV. Inventories	140		-	-
1. Inventories	141		-	-
2. Provision for inventory obsolescence (*)	142		-	-
V. Current biological assets	150		-	-
1. Short-term productive livestock for one-time harvest	151			
2. Short-term seasonal crops or crops for one-time harvest	152			
3. Provision for impairment of current biological assets (*)	153			
VI. Other current assets	160		1,131,384,998	1,105,146,099
1. Short-term prepaid expenses	161		-	-
2. Deductible value-added tax	162		1,131,384,998	1,105,146,099
3. Taxes and other receivables from the State	163		-	-
4. Government bond repurchase transactions	164		-	-
5. Other current assets	165		-	-

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
B - NON-CURRENT ASSETS	200		142,669,525,030	160,584,957,132
I. Long-term receivables	210		-	-
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Business capital in dependent units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215		-	-
6. Provision for doubtful long-term receivables (*)	216		-	-
II. Fixed assets	220		25,912,121,215	27,436,363,639
1. Tangible fixed assets	221	V.6	25,912,121,215	27,436,363,639
- Cost	222		45,758,090,910	45,758,090,910
- Accumulated depreciation (*)	223		(19,845,969,695)	(18,321,727,271)
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227		-	-
- Cost	228		-	-
- Accumulated amortization (*)	229		-	-
III. Long-term biological assets	230			
1. Productive livestock for repeated harvest	231			
a) Immature productive livestock	232			
b) Mature productive livestock	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. Provision for impairment of long-term biological assets (*)	238			
IV. Investment property	240		-	-
- Cost	241		-	-
- Accumulated depreciation (*)	242		-	-
V. Long-term work in progress	250		-	-
1. Long-term production and business costs in progress	251		-	-
2. Construction in progress	252		-	-
VI. Long-term financial investments	260	V.7	116,743,287,439	133,148,593,493
1. Investments in subsidiaries	261			188,640,000,000
2. Investments in joint ventures and associates	262		121,135,006,200	-
3. Equity investments in other entities	263		51,987,860,000	-

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
4. Provision for impairment of long-term investments in other entities	264		(56,379,578,761)	(55,491,406,507)
5. Held-to-maturity investments – long-term	265		-	-
6. Provision for held-to-maturity investments – long-term (*)	266			
VII. Other non-current assets	270		14,116,376	-
1. Long-term prepaid expenses	271		14,116,376	
2. Deferred tax assets	272		-	-
3. Long-term equipment, materials and spare parts	273		-	-
4. Other non-current assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		168,283,418,549	193,138,852,807
C - LIABILITIES	300		12,238,066,288	2,296,166,288
I. Current liabilities	310		12,238,066,288	2,296,166,288
1. Short-term trade payables	311	V.8	11,994,118,610	2,159,318,610
2. Short-term advances from customers	312		-	-
3. Dividends and profit distributions payable	313			
4. Short-term taxes and other payables to the State	314		-	-
5. Payables to employees	315	V.10	-	12,900,000
6. Short-term accrued expenses	316		-	-
7. Short-term intercompany payables	317		-	-
8. Short-term payables under construction contracts	318		-	-
9. Short-term unearned revenue	319		-	-
10. Other short-term payables	320	V.10	243,947,678	123,947,678
11. Short-term borrowings and finance lease liabilities	321		-	-
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		-	-
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non-current liabilities	330		-	-
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334		-	-
5. Intercompany payables relating to business capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term payables	338		-	-
9. Long-term borrowings and finance lease liabilities	339		-	-
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred tax liabilities	342		-	-

ASSETS	Code	Notes	Ending balance	Beginning balance
1	2	3	4	5
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-
D - EQUITY	400	V.11	156,045,352,261	190,842,686,519
1. Owners' contributed capital	411		247,159,580,000	247,159,580,000
- Ordinary shares with voting rights	411A		247,159,580,000	247,159,580,000
- Preference shares	411B		-	-
2. Share premium	412		(149,090,909)	(149,090,909)
3. Convertible bond option	413		-	-
4. Other owners' equity	414		-	-
5. Treasury shares (*)	415		-	-
6. Asset revaluation surplus	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		-	-
9. Other funds belonging to equity	419		-	-
10. Undistributed earnings	420		(90,965,136,830)	(56,167,802,572)
- Accumulated undistributed earnings brought forward	420A		(56,167,802,572)	(50,486,590,964)
- Undistributed earnings for the current period	420B		(34,797,334,258)	(5,681,211,608)
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		168,283,418,549	193,138,852,807

Approved on July 20, 2026

Prepared by



Ngo Van Khanh

Chief Accountant



Ngo Van Khanh

Legal Representative

 Bui Thuy Linh

VIETNAM INVESTMENT AND DEVELOPMENT ENTERPRISE CORPORATION

VP24, 4th Floor, KVP Area, Stellar Garden Building, No. 35 Le Van Thiem Street, Thanh Xuan Ward, Hanoi City, Vietnam

STATEMENT OF PROFIT OR LOSS FOR THE SECOND QUARTER OF 2026

Accounting period from January 1, 2026 to June 30, 2026

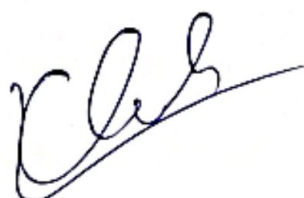
Form No. B02a-DN

(Issued together with Circular No. 99/2025/TT-BTC dated
October 27, 2025 of the Minister of Finance)

Unit: VND

Description	Code	Notes	Quarter II		Year-to-date from the beginning of the year to the end of this quarter	
			Current Year	Previous Year	Current Year	Previous Year
1	2	3	4	5	6	7
1. Revenue from sale of goods and rendering of services	01	VI.1	5,310,000,000	22,674,600,000	9,949,200,000	32,434,600,000
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sale of goods and rendering of services (10=01-02)	10		5,310,000,000	22,674,600,000	9,949,200,000	32,434,600,000
4. Cost of goods sold	11	VI.2	5,188,500,000	22,204,061,212	9,657,700,000	31,768,732,424
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		121,500,000	470,538,788	291,500,000	665,867,576
6. Gain/loss from sale and liquidation of investment properties	21					
7. Finance income	22	VI.3	7,153,812	38,549	14,321,151	60,010
8. Finance expenses	23	VI.4	32,317,793,800	1,169,708,675	33,205,966,054	2,305,548,186
- Including: Interest expenses	24			-	-	-
9. Selling expenses	25		-	-	-	-
10. General and administrative expenses	26	VI.7	257,219,948	595,234,374	372,946,931	815,204,737
11. Net profit from operating activities (30=(20+21+22)-(23+25+26))	30		(32,446,359,936)	(1,294,365,712)	(33,273,091,834)	(2,454,825,337)
12. Other income	31		-	-	-	-
13. Other expenses	32	VI.6	762,121,212	268,371,913	1,524,242,424	268,371,913
14. Other profit (40=31-32)	40		(762,121,212)	(268,371,913)	(1,524,242,424)	(268,371,913)
15. Total accounting profit before tax (50=30+40)	50		(33,208,481,148)	(1,562,737,625)	(34,797,334,258)	(2,723,197,250)
16. Current corporate income tax expense	51	VI.8	-	-	-	-
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after corporate income tax (60=50-51-52)	60		(33,208,481,148)	(1,562,737,625)	(34,797,334,258)	(2,723,197,250)
19. Basic earnings per share (*)	70	V.11.4	(1,343.6)	(63.2)	(1,407.9)	(110.2)
20. Diluted earnings per share (*)	71		-	-	-	-

Prepared by



Ngo Van Khanh

Chief Accountant



Ngô Văn Khánh



Bùi Thủy Linh

CASH FLOW STATEMENT FOR THE SECOND QUARTER OF 2026

Accounting period from January 1, 2026 to June 30, 2026

Form No. B02a-DN

(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Minister of Finance)

Unit: VND

Description	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current Year	Previous Year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01	VI.8	(34,797,334,258)	(2,723,197,250)
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02	VI.7	1,524,242,424	1,524,242,424
- Provisions	03	VI.4	33,205,966,054	2,305,548,186
- Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04		-	-
- Gains/losses from investing and financing activities	05	VI.3	(14,321,151)	(60,010)
- Interest expenses	06		-	-
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		(81,446,931)	1,106,533,350
- Increase/decrease in receivables	09		5,235,561,101	(2,486,977,694)
- Increase/decrease in inventories	10		-	-
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		9,941,900,000	1,911,039,613
- Increase/decrease in prepaid expenses	12		(14,116,376)	119,867,400
Increase/decrease in trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15		-	-
- Other cash receipts from operating activities	16		-	-
- Other cash payments for operating activities	17		-	-
Net cash flows from operating activities	20		15,081,897,794	650,462,669
II. Cash flows from investing activities				
1. Cash paid for purchase and construction of fixed assets and other long-term assets	21		-	-
2. Cash receipts from disposal and sale of fixed assets and other long-term assets	22		-	-
3. Cash paid for lending and purchase of debt instruments of other entities	23		-	-
4. Cash receipts from collection of loans and resale of debt instruments of other entities	24		-	-
5. Cash paid for investments in other entities	25		(51,987,860,000)	-
6. Cash receipts from recovery of investments in other entities	26		35,187,200,000	-
7. Cash receipts from interest, dividends and profits received	27	VI.3	14,321,151	60,010
Net cash flows from investing activities	30		(16,786,338,849)	60,010
III. Cash flows from financing activities				
1. Cash receipts from issuance of shares and capital contributions from owners	31		-	-
2. Cash paid for returning capital contributions to owners and repurchase of issued shares	32		-	-
3. Cash receipts from borrowings	33		-	-
4. Cash repayments of loan principal	34		-	-
5. Cash repayments of finance lease principal	35		-	-

Description	Code	Notes	Accumulated from the beginning of the year to the end of this quarter	
			Current Year	Previous Year
1	2	3	4	5
6. Cổ tức, lợi nhuận đã trả cho chủ sở hữu	36		-	-
Net cash flows from financing activities	40		-	-
Net increase/decrease in cash during the period (50 = 20+30+40)	50		(1,704,441,055)	650,522,679
Cash and cash equivalents at beginning of period	60	VI.8	1,866,303,551	404,096,205
Effect of foreign exchange rate changes on translation of foreign currencies	61		-	-
Cash and cash equivalents at end of period (70 = 50+60+61)	70		161,862,496	1,054,618,884

Approved on July 20, 2026

Prepared by

Chief Accountant

Legal Representative

Ngo Van Khanh

Ngo Van Khanh



Bui Thuy Linh

**VIETNAM INVESTMENT AND
DEVELOPMENT ENTERPRISE
CORPORATION**

Form No. B09a – DN
*(Issued together with Circular No.
99/2025/TT-BTC dated October 27,
2025 of the Minister of Finance)*

VP24, 4th Floor, KVP Area, Stellar Garden
Building, No. 35 Le Van Thiem Street,
Thanh Xuan Ward, Hanoi City, Vietnam

NOTES TO THE QUARTER II/2026 FINANCIAL STATEMENTS
As at June 30, 2026 and for the accounting period then ended

I. GENERAL INFORMATION

1. Form of ownership

Vietnam Investment and Development Enterprise Corporation was established and operates under the Enterprise Registration Certificate with Enterprise Code 0104782792, initially registered on August 3, 2010, and amended for the 17th time on July 11, 2022, issued by the Hanoi Department of Planning and Investment.

The Company's head office is located at:

VP24, 4th Floor, KVP Area, Stellar Garden Building, No. 35 Le Van Thiem Street,
Thanh Xuan Ward, Hanoi City, Vietnam.

Charter capital: VND 247,159,580,000

2. Organizational structure

The Company is headquartered at VP24, 4th Floor, Office Area, Stellar Garden Building, No. 35 Le Van Thiem Street, Thanh Xuan Ward, Hanoi City, Vietnam.

The number of employees as of the end of the quarter was 07.

List of associates and joint ventures:

Name	Ownership Interest	Voting Rights	Address
Vietnam Industrial Steel Investment Joint	49,33%	49,33%	Choi Han Hamlet, Vo Mieu Commune, Phu

Stock Company			Tho Province, Vietnam.
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1. Business lines

The Company operates in the following business line: **Trading activities.**

2. Business activities

The Company's principal business activities include:

Manufacture of construction materials from clay; Manufacture of fabricated metal products; Machining; Treatment and coating of metals; Poultry farming; Mixed farming and livestock breeding; Silviculture and forest care; Iron ore mining; Mining of non-ferrous metal ores; Mining of rare metal ores; Quarrying of stone, sand, gravel and clay; Other mining and quarrying not elsewhere classified; Wholesale of metals and metal ores; Wholesale of construction materials and other installation supplies; Other specialized wholesale not elsewhere classified; Retail sale of hardware, paints, glass and other installation equipment in specialized stores; Construction of buildings; Construction of railways and roads; Construction of utility projects; Construction of other civil engineering projects.

3. Normal operating cycle

The Company's normal operating cycle is **12 months**. The average operating cycle of the industry in which the Company operates is also **12 months**.

6. Characteristics of the Company's operations during the financial year affecting the financial statements

During the financial year, the Company's operations had no significant characteristics affecting the Financial Statements. The Company's operations were conducted normally throughout all reporting periods of the year.

II. ACCOUNTING PERIOD AND CURRENCY

1. Accounting period

The accounting period is automatically generated by the system based on the organizational structure/settings and displays only the day and month in the following format: **The accounting period commences on January 1 and ends on December 31.**

These Financial Statements have been prepared for the accounting period from **January 1, 2026 to June 30, 2026.**

2. Currency

The currency used in accounting is the **Vietnamese Dong** (national symbol: "đ"; international symbol: "VND").

III. APPLICABLE ACCOUNTING STANDARDS AND ACCOUNTING REGIME

1. Applicable accounting standards

Applicable accounting regime: The Company applies the Enterprise Accounting Regime promulgated under **Circular No. 99/2025/TT-BTC dated October 27, 2025** of the Ministry of Finance.

2. Statement of compliance with Vietnamese Accounting Standards and the Accounting Regime

The Company has applied the Vietnamese Accounting Standards and the guidance documents on the Standards issued by the State. The Financial Statements have been prepared and presented in accordance with all requirements of the respective accounting standards, circulars providing guidance on the implementation of the standards, and the prevailing accounting regime.

IV. SIGNIFICANT ACCOUNTING POLICIES

1. Exchange rates applied in accounting

Enterprises having economic transactions denominated in foreign currencies shall record such transactions in the accounting books and prepare Financial Statements uniformly in **Vietnamese Dong**. Foreign currency-denominated items are translated into Vietnamese Dong as follows:

- Actual exchange rates;
- Book exchange rates.

2. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, short-term investments that are highly liquid, readily convertible into known amounts of cash and subject to an insignificant risk of changes in value.

Amounts deposited as collateral or security by other entities and individuals with the Company are managed and accounted for as the Company's cash.

Foreign currency transactions are translated into Vietnamese Dong as follows: **debit entries** to cash accounts are translated at the actual transaction exchange rates, while **credit entries** to cash accounts are translated at the weighted average book exchange rates.

At the date of the Financial Statements, monetary items denominated in foreign currencies are translated using the actual exchange rates, being the buying exchange rates quoted by the commercial bank with which the Company regularly conducts transactions at the reporting date.

3. Financial instruments

Investments in subsidiaries, joint ventures and associates

Investments in subsidiaries over which the Company has control are accounted for using the **cost method**. Profit distributions received by the parent company from the accumulated profits of subsidiaries after the date on which control is obtained are recognized in the parent company's operating results for the period. Other distributions are regarded as a recovery of investment and are deducted from the carrying amount of the investment.

Investments in associates over which the Company has significant influence are accounted for using the **cost method**.

Profit distributions received from the accumulated net profits of associates after the investment date are recognized in the Company's operating results for the period. Other distributions are regarded as a recovery of investment and are deducted from the carrying amount of the investment.

Provision for diminution in the value of investments is made at the end of the financial year. The amount of the provision is determined based on the financial statements of the investee at the date the provision is established.

4. Receivables

Receivables are classified into **trade receivables** and **other receivables** in accordance with the following principles:

a. Trade receivables

Trade receivables comprise receivables of a commercial nature arising from purchase and sale transactions, including receivables from the sale of goods, rendering of services, liquidation or disposal of assets (fixed assets and financial investments) between the Company and buyers (independent entities from the seller, including receivables between the parent company and its subsidiaries, joint ventures and associates). These receivables also include export sales receivables of the entrusting party through the entrusted export agent.

b. Other receivables

Other receivables comprise receivables that are non-commercial in nature and unrelated to purchase and sale transactions, including:

- Receivables arising from financial activities, such as loan interest, deposit interest, dividends and profit distributions;
- Payments made on behalf of third parties that are recoverable; amounts payable by the entrusted export agent to the entrusting party;
- Other non-commercial receivables such as loans of assets, penalties, compensation and shortages of assets pending resolution.

For the purpose of preparing the Financial Statements, receivables are classified as **current** or **non-current** based on their remaining maturities. Receivables presented in the Statement of Financial Position may include balances reflected in accounts other than receivable accounts, such as loans recorded in **Account 1283**, deposits and security deposits recorded in **Account 244**, advances recorded in **Account 141**, etc.

Foreign currency-denominated receivables are retranslated at the reporting date. The actual exchange rates used for retranslation are the exchange rates announced by the commercial bank with which the Company regularly conducts transactions, as selected by the Company for the remeasurement of such receivables.

Provision for doubtful receivables

Provision for doubtful receivables is made for each doubtful debt in accordance with **Circular No. 228/2009/TT-BTC** issued by the Ministry of Finance on **December 7, 2009**.

The amount of provision required for doubtful receivables is determined based on items classified as current and non-current receivables in the Statement of Financial Position. The provision is made for each receivable based on the overdue period or the estimated level of loss that may be incurred.

5. Inventories

a. Recognition principles

Inventories of the Company consist of assets purchased for production purposes or for sale in the ordinary course of business. Work in progress with a production and operating cycle exceeding one normal operating cycle is not presented as inventories in the Statement of Financial Position but is recognized as non-current assets.

Products, goods, materials, assets held in custody, goods received on consignment, entrusted import and export goods, processing materials, etc. that are not owned and controlled by the Company are not recognized as inventories.

Inventories are stated at **cost**. Where the net realizable value is lower than cost, inventories are stated at **net realizable value**. The cost of inventories comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

b. Inventory valuation method

Inventories are valued using the **weighted average cost method**.

Work in progress is valued based on the actual production costs incurred for each production stage in the production process.

c. Inventory accounting method

Inventories are accounted for using the **perpetual inventory method**.

d. Provision for inventory obsolescence

Provision for inventory obsolescence is made at the end of the financial year for the excess of the cost of inventories over their net realizable value.

6. Fixed assets and depreciation

Tangible fixed assets and intangible fixed assets are initially recognized at **cost**. During the period of use, tangible and intangible fixed assets are carried at cost, accumulated depreciation (amortization), and net carrying amount.

Finance lease assets are initially recognized at cost, being the fair value of the leased assets or the present value of the minimum lease payments (excluding VAT), together with directly attributable initial costs incurred in connection with the finance lease assets. During the lease term, finance lease assets are carried at cost, accumulated depreciation, and net carrying amount.

Depreciation of the Company's fixed assets is estimated appropriately and calculated using the **straight-line method** in accordance with **Circular No. 45/2013/TT-BTC dated April 25, 2013** of the Ministry of Finance on the management, use and depreciation of fixed assets.

7. Prepaid expenses

Prepaid expenses relating only to one financial year or one operating cycle are recognized as **short-term prepaid expenses** and charged to production and business expenses of that financial year.

Expenses incurred during the financial year but relating to the operating results of several accounting periods are recognized as **long-term prepaid expenses** and allocated gradually to operating results in subsequent accounting periods.

The allocation of long-term prepaid expenses to operating expenses in each accounting period is determined based on the nature and significance of each type of expense in order to apply an appropriate allocation basis and method. Prepaid expenses are amortized on a **straight-line basis**.

8. Liabilities

Liabilities are classified into **trade payables** and **other payables** in accordance with the following principles:

a. Trade payables

Trade payables comprise liabilities of a commercial nature arising from purchases of goods, services and assets from suppliers (being independent entities from the purchaser, including payables between the parent company and its subsidiaries, joint ventures and associates). These also include payables arising from entrusted import transactions through entrusted import agents.

b. Other payables

Other payables comprise liabilities that are non-commercial in nature and unrelated to purchases, sales or the provision of goods and services, including:

- Payables related to finance costs, such as interest payable, dividends and profit distributions payable, and payables arising from financial investment activities;
- Amounts payable on behalf of third parties; amounts received by entrusted import-export agents from related parties for settlement in accordance with entrusted import-export agreements;

- Other non-commercial payables such as liabilities arising from borrowed assets, penalties, compensation, surplus assets pending resolution, social insurance, health insurance, unemployment insurance and similar obligations.

For financial reporting purposes, liabilities are classified as **current** or **non-current** according to their remaining maturities. Where there is evidence indicating that a loss is likely to occur, the liability is recognized immediately in accordance with the prudence principle.

Foreign currency-denominated liabilities are retranslated at the reporting date. The actual exchange rates used are the exchange rates announced by the commercial bank with which the Company regularly conducts transactions, as selected by the Company.

9. Accrued expenses

Liabilities for goods and services received from suppliers or provided to customers during the reporting period that satisfy the payment conditions based on invoices or adequate accounting documents are recognized as operating expenses of the reporting period.

The recognition of accrued expenses in operating expenses shall comply with the **matching principle** between revenue and expenses incurred during the reporting period.

Accrued expenses are settled based on actual costs incurred. Any difference between the accrued amount and the actual costs incurred is reversed or otherwise accounted for in accordance with applicable regulations.

10. Equity

a. Owners' equity

Owners' equity is recognized based on the actual capital contributions made by the owners.

b. Undistributed earnings

Undistributed earnings after tax represent the Company's accumulated profits after deducting adjustments arising from the retrospective application of changes in accounting policies and retrospective corrections of material prior-year errors.

Undistributed earnings after tax may be distributed to investors in proportion to their capital contributions after approval by the **Members' Council** and after appropriations to reserve funds in accordance with the Company's Charter and the laws of Vietnam.

11. Revenue recognition

a. Revenue from the sale of goods

Revenue from the sale of goods is recognized when all of the following conditions are satisfied:

- The Company has transferred substantially all the risks and rewards incidental to ownership of the goods to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

b. Revenue from rendering of services

Revenue from rendering of services is recognized when the outcome of the transaction can be measured reliably.

Where services are rendered over more than one accounting period, revenue is recognized in each period by reference to the stage of completion of the transaction at the reporting date.

The outcome of a service transaction is considered reliably measurable when all of the following conditions are satisfied:

- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of completion of a service transaction is determined using the **percentage-of-completion method**.

c. Finance income

Finance income arising from loan interest, dividends, profit distributions and other finance income is recognized when both of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The revenue can be measured reliably.

Dividends and profit distributions are recognized when the Company has established its right to receive such dividends or profit distributions arising from its investments.

d. Other income

Other income represents income arising outside the Company's ordinary operating activities, including:

- Income from the sale and disposal of fixed assets;
- Income from sale and leaseback transactions;
- Taxes payable on the sale of goods or rendering of services that are subsequently reduced or refunded (including refunded export duties, value-added tax, special consumption tax and environmental protection tax);
- Compensation received from third parties for losses of assets (e.g. insurance compensation, compensation for business relocation and similar items);
- Penalties received from customers for breach of contract;
- Other income not mentioned above.

12. Revenue deductions

Revenue adjustments and deductions arising during the period include **trade discounts, sales discounts and sales returns**.

Where products, goods or services sold in previous accounting periods give rise to trade discounts, sales discounts or sales returns in subsequent periods, revenue is reduced in accordance with the following principles:

- If trade discounts, sales discounts or sales returns arise before the issuance date of the Financial Statements, they are treated as **adjusting events after the reporting date** and the related revenue is adjusted in the Financial Statements of the reporting period (the previous period).
- If such trade discounts, sales discounts or sales returns arise after the issuance date of the Financial Statements, the Company recognizes the reduction in revenue in the period in which they occur (the subsequent period).

13. Cost of sales

Cost of sales represents the carrying value of products, goods and services sold during the period.

Provision for inventory obsolescence is recognized as part of cost of sales based on the quantity of inventories and the excess of cost over net realizable value.

Losses of inventories due to shortages or damage are recognized immediately in cost of sales after deducting any compensation received, if any.

Abnormal direct material costs, direct labour costs and fixed production overheads that are not allocated to inventories are recognized immediately in cost of sales (net of any compensation received, if any), regardless of whether the related products or goods have been sold.

Import duties, special consumption tax and environmental protection tax included in the cost of purchased goods are deducted from cost of sales when such taxes are refunded upon sale.

Cost of sales expenses that are not deductible for Corporate Income Tax purposes under tax regulations but are supported by adequate invoices and supporting documents and have been recorded in accordance with the accounting regime are **not excluded from accounting expenses**. Instead, the Company makes tax adjustments upon the finalization of Corporate Income Tax to increase the Corporate Income Tax payable.

14. Finance expenses

Finance expenses comprise expenses and losses arising from financial activities, including losses relating to financial investments, borrowing costs, costs of capital utilization, contributions to joint ventures and associates, losses on disposal of short-term securities investments, securities transaction costs, provisions for impairment of trading securities, provisions for losses on investments in other entities, losses arising from foreign currency sales, foreign exchange losses and other finance-related expenses.

Finance expenses that are not deductible for Corporate Income Tax purposes under tax regulations but are supported by adequate invoices and supporting documents and have been accounted for in accordance with the accounting regime are **not excluded from accounting expenses**. The Company only makes adjustments when finalizing Corporate Income Tax to increase the Corporate Income Tax payable.

15. Selling expenses and general and administrative expenses

Selling expenses comprise actual expenses incurred in the process of selling products, goods or rendering services, including marketing expenses, product promotion expenses, advertising expenses, sales commissions, product warranty expenses, storage expenses, packaging expenses, transportation expenses and similar costs.

General and administrative expenses comprise salaries and other employee benefits of administrative personnel (including salaries, wages and allowances); social insurance, health insurance, trade union contributions and unemployment insurance for management personnel; office materials and supplies; depreciation of fixed assets used for administrative purposes; land rental, business license tax; provision for doubtful receivables; purchased services (electricity, water, telephone, fax, property insurance, fire prevention and firefighting services, etc.); and other cash expenses (hospitality, customer conferences and similar expenses).

Selling expenses and general and administrative expenses that are not deductible for Corporate Income Tax purposes under tax regulations but are supported by adequate invoices and supporting documents and have been accounted for in accordance with the accounting regime are **not excluded from accounting expenses**. The Company only makes adjustments upon the finalization of Corporate Income Tax to increase the Corporate Income Tax payable.

16. Current Corporate Income Tax expense

Current Corporate Income Tax expense represents the amount of Corporate Income Tax payable, determined based on the taxable income for the period and the prevailing Corporate Income Tax rate.

17. Other accounting policies

Financial instruments

Initial recognition

Financial assets

The Company's financial assets comprise cash and cash equivalents, trade receivables and other receivables, loans, and short-term and long-term investments.

Upon initial recognition, financial assets are measured at **purchase/issue price plus (+) directly attributable transaction costs** incurred in acquiring or issuing the financial assets.

Financial liabilities

The Company's financial liabilities comprise borrowings, trade payables and other payables, and accrued expenses.

Upon initial recognition, financial liabilities are measured at **the issue price plus (+) directly attributable costs** incurred in issuing the financial liabilities.

The initial carrying amounts are determined as described above.

Currently, there are no regulations governing the subsequent measurement of financial instruments after their initial recognition.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

Unit: VND

	June 30, 2026	January 1, 2026
1 . Cash		
Cash on hand	21,911,976	580,709,982
Cash in bank - demand deposits	139,950,520	1,285,593,569
Total	161,862,496	1,866,303,551
2 . Short-term trade receivables	June 30, 2026	January 1, 2026
a) Trade receivables	18,619,261,025	15,662,461,025
Ha Thai Industrial Investment and Development Joint Stock Company	753,400,000	753,400,000
MSA Investment and Development Company Limited	5,698,450,000	5,698,450,000
Minh Quan Import Export Trading Investment Company Limited	7,600,961,025	7,600,961,025
Tuan Tien Production Trading Service Company Limited	4,566,450,000	1,609,650,000
Phuc Thinh Import Export Trading Service Company Limited	1,682,400,000	
Golden Food Investment Joint Stock Company	5,310,000,000	
b) Trade receivables from related parties	-	-
Total	25,611,661,025	15,662,461,025
3 . Short-term prepayments to suppliers	June 30, 2026	January 1, 2026
a) Prepayments to suppliers	150,000,000	150,000,000
CALICAP Investment Joint Stock Company	150,000,000	150,000,000
NYV Logistics Joint Stock Company	-	-
Hau Giang Agriculture and Aquaculture Investment and Development	-	15,299,000,000
Dat Viet Valuation and Investment Consulting Joint Stock Company	88,000,000	
UHY Auditing and Consulting Company	180,520,000	180,520,000
b) Prepayments to suppliers who are related parties	-	-
Total	418,520,000	15,629,520,000
4 . Other receivables	June 30, 2026	January 1, 2026
a) Short-term		
Provision for doubtful debts	(1,709,535,000)	(1,709,535,000)
Loans	-	-
Interest receivable	-	-
b) Long-term		
Total	-	-
5 . Costs payable	June 30, 2026	January 1, 2026
a, Short-term		
b, Long-term		
- long-term upfront costs	-	-
Total	-	-

6 . Increase or decrease in tangible fixed assets

Item	Houses Buildings	Machinery Equipment	Transportation vehicles and equipment	Management equipment	Total
Historical cost of fixed assets					
Opening balance	-	45,758,090,910	-	-	45,758,090,910
Increase during the period	-	-	-	-	-
Purchases during the year	-	-	-	-	-
Decrease during the period	-	-	-	-	-
Disposals	-	-	-	-	-
Closing balance	-	45,758,090,910	-	-	45,758,090,910
Accumulated depreciation					
Opening balance (*)	-	18,321,727,271	-	-	18,321,727,271
Increase during the period	-	1,524,242,424	-	-	1,524,242,424
- Depreciation during the	-	1,524,242,424	-	-	1,524,242,424
Decrease during the period	-	-	-	-	-
- Disposals	-	-	-	-	-
Closing balance	-	19,845,969,695	-	-	19,845,969,695
Net book value					
At the beginning of the pe	-	27,436,363,639	-	-	27,436,363,639
At the end of the period	-	25,912,121,215	-	-	25,912,121,215

	June 30, 2026			January 1, 2026		
	Original cost	Provision	Fair value	Original cost	Provision	Fair value
7 . Long-term financial investn						
a) Investment in subsidiaries						

Vietnam Industrial Steel Joint Stock Company	-	188,640,000,000	(55,491,406,507)	133,148,593,493
Total	-	-	-	188,640,000,000 (55,491,406,507) 133,148,593,493

b) Investments in joint ventures and associates

Vietnam Industrial Steel Joint Stock Company	51,987,860,000	-	51,987,860,000	-	-
Total	51,987,860,000	-	51,987,860,000	-	-

c) Other investments

Binh Dinh Tasmania Joint Stock Company	121,135,006,200	-	121,135,006,200	-	-
Total	121,135,006,200	-	121,135,006,200	-	-

8 . Short-term trade payables

	June 30, 2026		January 1, 2026	
	Value	Amount likely to be recovered	Original cost	Amount likely to be recovered
a) Short-term trade payables	11,994,118,610	11,994,118,610	2,159,318,610	2,159,318,610
VK Import Export Company Limited	4,221,781,300	4,221,781,300	1,374,981,300	1,374,981,300
Do Great Things Company Limited	2,349,927,150	2,349,927,150	727,527,150	727,527,150
ATZ Logistics Import Export Company Limited	5,188,500,000	5,188,500,000	-	-
Other parties	233,910,160	233,910,160	56,810,160	56,810,160
b) Overdue unpaid debts	-	-	-	-
c) Trade payables to related parties	-	-	-	-
Total	11,994,118,610	11,994,118,610	2,159,318,610	2,159,318,610

9 . Taxes and other payables to the State

	January 1, 2026		Amount payable during the period	Actual amount paid during the period	June 30, 2026	
	Receivables	Payables			Receivables	Payables
VAT payable	-	-	-	-	-	-
Corporate income tax	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Total	-	-	-	-	-	-

10 . Other short-term payables

	June 30, 2026	January 1, 2026
Social insurance, health insurance, unemployment insurance	123,947,678	123,947,678
Payables to employees	-	12,900,000
Payables to other parties	120,000,000	-
Total	243,947,678	136,847,678

11 . Equity

11.1. Statement of changes in equity

Khoản mục	Unit: VND				
	Equity	Share premium	Other capital of equity	Retained earnings	Total
Opening balance of the pri	247,159,580,000	(149,090,909)	-	(50,486,590,964)	196,523,898,127
Increase in equity during the	-	-	-	-	-
Profit of the previous year	-	-	-	-	-
Increase in capital	-	-	-	-	-
Other increases	-	-	-	-	-
Decrease in equity during th	-	-	-	(5,681,211,608)	(5,681,211,608)
Dividend payments	-	-	-	-	-
Other decreases	-	-	-	-	-
Loss of the previous year	-	-	-	(5,681,211,608)	(5,681,211,608)
Opening balance of the cui	247,159,580,000	(149,090,909)	-	(56,167,802,572)	190,842,686,519
Increase in equity during the	-	-	-	-	-
Profit during the period	-	-	-	-	-
Decrease in equity during	-	-	-	(34,797,334,258)	(34,797,334,258)
- Loss during the period	-	-	-	(34,797,334,258)	(34,797,334,258)
Closing balance	247,159,580,000	(149,090,909)	-	(90,965,136,830)	156,045,352,261

11.2. Details of owner's contributed capital

Other shareholders

Total

June 30, 2026

January 1, 2026

247,159,580,000

247,159,580,000

247,159,580,000

247,159,580,000

11.3. Capital transactions with owners

Owner's contributed capital

Contributed capital at the beginning of the year

Increase in contributed capital during the year

Decrease in contributed capital during the year

Contributed capital at the end of the year

Current Year

Previous Year

247,159,580,000

247,159,580,000

-

-

-

-

247,159,580,000

247,159,580,000

11.4. Shares

Number of registered shares issued

Number of shares sold to the public

Ordinary shares

June 30, 2026

January 1, 2026

24,715,958

24,715,958

24,715,958

24,715,958

24,715,958

24,715,958

Preference shares (classified as equity)	-	-
Number of repurchased shares	-	-
Ordinary shares	-	-
Preference shares (classified as equity)	-	-
Number of outstanding shares	24,715,958	24,715,958
Ordinary shares	24,715,958	24,715,958
Preference shares (classified as equity)	-	-
Par value of outstanding shares	10,000	10,000
Basic earnings per share	Current period	Previous period
Profit after tax	(33,208,481,148)	(1,562,737,625)
Adjustments to increase or decrease accounting profit to determine profit or loss attributable to owners of ordinary shares		
Weighted average number of ordinary shares outstanding during the period	24,715,958	24,715,958
Basic earnings per share	(1,343.6)	(63.2)
Owner's funds	June 30, 2026	January 1, 2026
Development investment fund	-	-
Bonus and welfare fund	-	-
Total	-	-

VI. Additional information for items presented in the Income Statement

		QII	
		Current Year	Previous Year
1 . Total revenue from sales of goods and rendering of services			
Revenue from sales of goods		5,310,000,000	21,879,600,000
Revenue from rendering of services		-	795,000,000
Total		5,310,000,000	22,674,600,000
2 . Cost of goods sold		Current Year	Previous Year
Cost of goods sold		5,188,500,000	21,441,940,000
Cost of services rendered			762,121,212
Cost of exported goods			
Total		5,188,500,000	22,204,061,212
3 . Financial income		Current Year	Previous Year
Interest income from bank deposits at		7,153,812	38,549
Dividend income			
Income from transfer of shares			
Total		7,153,812	38,549
4 . Financial expenses		Current Year	Previous Year
Provision for long-term financial inve		(32,317,793,800)	(1,169,708,675)
Total		(32,317,793,800)	(1,169,708,675)
5 . Other income		Current Year	Previous Year
Other income		-	-
Total		-	-
6 . Other expenses		Current Year	Previous Year
Penalties		-	-
Expenses from disposal of assets		-	-
Other expenses		762,121,212	268,371,913
Total		762,121,212	268,371,913
7 . Selling expenses and general and administrative expenses		Current Year	Previous Year
a) General and administrative expenses incurred during the		1,019,341,160	595,234,374
Management staff expenses		38,700,000	38,700,000
Management materials and office supplies expenses		2,016,624	59,933,700
Taxes, fees and charges		6,415,324	-

Outsourced service expenses	210,088,000	470,218,133
Depreciation expenses of fixed assets	762,121,212	-
Other cash expenses		26,382,541
b) Selling expenses incurred during the period	-	-
Sales staff expenses	-	-

8 . Current corporate income tax expense

	Current Year	Previous Year
-Profit before tax	(33,208,481,148)	(1,562,737,625)
- Adjustments increasing (+) or decreasing (-) taxable profit	-	-
+ Non-deductible expenses	-	-
+ Dividends and profit distributions receive	-	-
+ Other expenses	-	-
- Total taxable corporate income tax pro	-	-
- Current corporate income tax expense	-	-

VII . OTHER INFORMATION

1 . Contingent liabilities, commitments and other information:

No contingent liabilities have arisen from past events that may affect the information presented in the separate financial statements and that are beyond the Company's control or have not been recognized.

2 . Events occurring after the end of the accounting period

No events have arisen that may affect the information presented in the separate financial statements or have or may have a significant impact on the Company's operations.

3 . Segment reporting

The Company does not prepare segment reports as it does not satisfy one of the three conditions requiring the preparation of segment reports by business segment or geographical segment as prescribed in Circular No. 20/2006/TT-BTC dated March 26, 2006, issued by the Ministry of Finance, providing guidance on the implementation of six (06) accounting standards promulgated under Decision No. 12/2005/QĐ-BTC dated February 15, 2005, of the Minister of Finance.

4 . Financial instruments

	June 30, 2026		Book value		January 1, 2026	
	Cost	Provision	Cost	Provision	Cost	Provision
	VND	VND				
Financial assets						
Cash and cash equivalents	161,862,496	-	1,866,303,551	-		
Trade receivables and other receivables	25,611,661,025	-	10,627,450,000	-		
Total	25,773,523,521	-	12,493,753,551	-		

	Book value		June 30, 2026		January 1, 2026	
	Cost	Provision	Cost	Provision	Cost	Provision
Financial liabilities						
Trade payables and other payables	12,238,066,288	-	12,238,066,288	-	2,283,266,288	-
Accrued expenses	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Total	12,238,066,288	-	12,238,066,288	-	2,283,266,288	-

Collateral assets

The Company does not have any mortgaged or pledged assets as collateral for other entities as at June 30, 2026.

Credit risk

Credit risk is the risk that a counterparty will fail to perform its obligations under the terms of a financial instrument or customer contract, resulting in financial loss. The Company has credit risk arising from its business activities (primarily from trade receivables) and from its financial activities, including bank deposits and other financial instruments.

Trade receivables

The Company's management of customer credit risk is based on the Company's relevant policies, procedures and control regulations relating to the management of customer credit risk.

Outstanding trade receivables are regularly monitored. Analysis of the ability to make provisions is performed at the reporting date on a customer-by-customer basis for major customers.

Bank deposits

The majority of the Company's bank deposits are placed with reputable major banks in Vietnam. The Company considers that the concentration of credit risk arising from bank deposits is low.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations due to a shortage of capital. The Company's liquidity risk primarily arises from mismatches between the maturities of financial assets and financial liabilities.

The Company monitors liquidity risk by maintaining cash and cash equivalents at a level considered sufficient by the Board of General Directors to finance the Company's business operations and minimize the impact of changes in cash flows.

Information on the maturity profile of the Company's financial liabilities is based on undiscounted contractual payment amounts as follows:

	Up to 1 year	From 1 to 5 years	Total
Closing balance (June 30, 2026)			
Loans	-	-	-
Trade payables	11,994,118,610	-	11,994,118,610
Payables to employees	-	-	-
Accrued expenses	-	-	-
Other payables	243,947,678	-	243,947,678
Opening balance (Janua			
Loans	-	-	-
Trade payables	2,159,318,610	-	2,159,318,610
Accrued expenses	-	-	-
Other payables	123,947,678	-	123,947,678

The Company considers that the concentration of risk associated with debt repayment is low. The Company is able to settle its matured liabilities from cash flows generated from operating activities and proceeds from matured financial assets.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in 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 the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The foreign currency subject to this risk is primarily the United States Dollar (USD).

The Company manages foreign currency risk by considering current and expected market conditions when planning future foreign currency transactions. The Company monitors risks related to foreign currency-denominated financial assets and liabilities.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company's exposure to market interest rate changes mainly relates to short-term deposits and borrowings.

The Company manages interest rate risk by closely monitoring relevant market conditions to determine appropriate interest rate policies for the purpose of managing the Company's risk limits.

The Company does not perform sensitivity analysis on interest rates because the risk of interest rate changes at the reporting date is insignificant.

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 changes in market prices other than changes in interest rates and foreign exchange rates.

The shares held by the Company may be affected by risks relating to the future value of investment shares. The Company manages share price risk by establishing investment limits and diversifying its investment portfolio.

Prepared by


Ngo Van Khanh

Chief Accountant


Ngo Van Khanh

Approved on July 20, 2026

Legal Representative



Bui Thuy Linh

**CÔNG TY CỔ
PHẦN ĐẦU TƯ
VÀ PHÁT
TRIỂN DOANH
NGHIỆP VIỆT
NAM**

Digitally signed by CÔNG TY CỔ PHẦN
ĐẦU TƯ VÀ PHÁT TRIỂN DOANH
NGHIỆP VIỆT NAM
DN: C=VN, S=Hà Nội, O=CÔNG TY CỔ
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