

## FINANCIAL STATEMENT REPORT

Second quarter of 2026

Unit of

| Target                                                                                         | Code       | Explanation  | Final figures for the quarter | First issue of the year |
|------------------------------------------------------------------------------------------------|------------|--------------|-------------------------------|-------------------------|
| 1                                                                                              | 2          | 3            | 4                             | 5                       |
| <b>A. SHORT-TERM ASSETS</b>                                                                    | <b>100</b> |              | <b>25,575,294,249</b>         | <b>25,710,560,587</b>   |
| <b>I. Cash and cash equivalents</b>                                                            | <b>110</b> |              | <b>8,883,318,684</b>          | <b>13,097,450,492</b>   |
| 1. Money                                                                                       | 111        | VI.01        | 8,883,318,684                 | 13,097,450,492          |
| 2. Cash equivalents                                                                            | 112        |              |                               |                         |
| <b>II. Short-term financial investments</b>                                                    | <b>120</b> |              |                               |                         |
| 1. Trading securities                                                                          | 121        |              |                               |                         |
| 2. Provision for impairment of trading securities (*)                                          | 122        |              |                               |                         |
| 3. Investment held until maturity.                                                             | 123        |              |                               |                         |
| 4. Provision for short-term investments held until maturity (*)                                | 124        |              |                               |                         |
| 5. Other short-term investments                                                                | 125        |              |                               |                         |
| 6. Provision for losses on other short-term investments (*)                                    | 126        |              |                               |                         |
| <b>III. Short-term receivables</b>                                                             | <b>130</b> |              | <b>13,146,604,100</b>         | <b>9,058,347,021</b>    |
| 1. Short-term receivables from customers                                                       | 131        | VI.03.a      | 1,778,334,100                 | 8,983,347,021           |
| 2. Prepayment to short-term suppliers                                                          | 132        |              | 4,368,270,000                 | 75,000,000              |
| 3. Short-term intercompany receivables                                                         | 133        |              |                               |                         |
| 4. Payments must be collected according to the progress schedule of the construction contract. | 134        |              |                               |                         |
| 5. Other short-term receivables                                                                | 135        | VI.04.a      | 7,000,000,000                 |                         |
| 6. Provision for doubtful short-term receivables (*)                                           | 136        |              |                               |                         |
| 7. Assets awaiting processing                                                                  | 137        |              |                               |                         |
| <b>IV. Inventory</b>                                                                           | <b>140</b> | <b>VI.07</b> |                               |                         |
| 1. Inventory                                                                                   | 141        |              |                               |                         |
| 2. Provision for inventory devaluation (*)                                                     | 142        |              |                               |                         |
| <b>V. Short-term biological assets</b>                                                         | <b>150</b> |              |                               |                         |
| 1. Livestock raised for short-term, one-time production.                                       | 151        |              |                               |                         |
| 2. Crops grown seasonally or for short-term, single-harvest production.                        | 152        |              |                               |                         |
| 3. Provision for short-term losses of biological assets (*)                                    | 153        |              |                               |                         |
| <b>VI. Other short-term assets</b>                                                             | <b>160</b> |              | <b>3,545,371,465</b>          | <b>3,554,763,074</b>    |
| 1. Short-term prepaid expenses                                                                 | 161        |              | 2,599,999                     |                         |
| 2. Deductible VAT                                                                              | 162        |              | 3,542,771,466                 | 3,554,763,074           |
| 3. Taxes and other amounts due to the State                                                    | 163        | VI.19        |                               |                         |
| 4. Government bond repurchase transactions                                                     | 164        |              |                               |                         |
| 5. Other current assets                                                                        | 165        | VI.15.a      |                               |                         |
| <b>B. LONG-TERM ASSETS</b>                                                                     | <b>200</b> |              |                               | <b>27,768,000,000</b>   |
| <b>I. Long-term receivables</b>                                                                | <b>210</b> |              |                               |                         |
| 1. Long-term receivables from customers                                                        | 211        | VI.03.b      |                               |                         |
| 2. Long-term upfront payment to the seller.                                                    | 212        |              |                               |                         |
| 3. Business capital in subsidiary units                                                        | 213        |              |                               |                         |
| 4. Long-term intercompany receivables                                                          | 214        |              |                               |                         |
| 5. Other long-term receivables                                                                 | 215        | VI.04.b      |                               |                         |
| 6. Provision for long-term doubtful receivables (*)                                            | 216        |              |                               |                         |
| <b>II. Fixed Assets</b>                                                                        | <b>220</b> |              |                               |                         |

| Target                                                                          | Code       | Explanation  | Final figures for the quarter | First issue of the year |
|---------------------------------------------------------------------------------|------------|--------------|-------------------------------|-------------------------|
| 1                                                                               | 2          | 3            | 4                             | 5                       |
| I. Tangible fixed assets                                                        | 221        | VI.09        |                               |                         |
| - Original price                                                                | 222        |              |                               |                         |
| - Accumulated depreciation value (*)                                            | 223        |              |                               |                         |
| 2. Fixed assets under finance lease                                             | 224        | VI.11        |                               |                         |
| - Original price                                                                | 225        |              |                               |                         |
| - Accumulated depreciation value (*)                                            | 226        |              |                               |                         |
| 3. Intangible fixed assets                                                      | 227        | VI.10        |                               |                         |
| - Original price                                                                | 228        |              |                               |                         |
| - Accumulated depreciation value (*)                                            | 229        |              |                               |                         |
| <b>III. Long-term biological assets</b>                                         | <b>230</b> |              |                               |                         |
| 1. Regularly raise livestock for product production.                            | 231        |              |                               |                         |
| a) Livestock raised for periodic production that have not yet reached maturity. | 232        |              |                               |                         |
| b) Livestock raised for regular production until they reach maturity.           | 233        |              |                               |                         |
| - Original price                                                                | 234        |              |                               |                         |
| - Accumulated depreciation value (*)                                            | 235        |              |                               |                         |
| 2. Livestock raised for a single, long-term product.                            | 236        |              |                               |                         |
| 3. Crops grown seasonally or for long-term, single-product harvesting.          | 237        |              |                               |                         |
| 4. Provision for long-term losses of biological assets (*)                      | 238        |              |                               |                         |
| <b>III. Investment Properties</b>                                               | <b>240</b> | <b>VI.13</b> |                               | <b>27,768,000,000</b>   |
| - Original price                                                                | 241        |              |                               | 27,768,000,000          |
| - Accumulated depreciation value (*)                                            | 242        |              |                               |                         |
| <b>IV. Long-term work-in-progress assets</b>                                    | <b>250</b> | <b>VI.08</b> |                               |                         |
| 1. Long-term work-in-progress production and business costs                     | 251        | VI.08.a      |                               |                         |
| 2. Construction in progress costs                                               | 252        | VI.08.b      |                               |                         |
| <b>V. Long-term financial investment</b>                                        | <b>260</b> |              |                               |                         |
| 1. Investing in subsidiaries                                                    | 261        |              |                               |                         |
| 2. Investing in joint ventures and affiliated companies.                        | 262        |              |                               |                         |
| 3. Investing capital in other entities.                                         | 263        |              |                               |                         |
| 4. Provision for long-term financial investments (*)                            | 264        |              |                               |                         |
| 5. Investment held until maturity.                                              | 265        |              |                               |                         |
| 6. Provision for long-term investments held to maturity (*)                     | 266        |              |                               |                         |
| <b>VI. Other long-term assets</b>                                               | <b>270</b> |              |                               |                         |
| 1. Long-term deferred costs                                                     | 271        | VI.14.b      |                               |                         |
| 2. Deferred income tax assets                                                   | 272        | VI.26.a      |                               |                         |
| 3. Long-term equipment, supplies, and spare parts.                              | 273        |              |                               |                         |
| 4. Other long-term assets                                                       | 274        | VI.15.b      |                               |                         |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                                           | <b>280</b> |              | 25,575,294,249                | 53,478,560,587          |
| <b>FUNDING</b>                                                                  |            |              |                               |                         |
| <b>C - LIABILITIES</b>                                                          | <b>300</b> |              | 21,543,383,429                | 39,018,272,331          |
| <b>I. Short-term debt</b>                                                       | <b>310</b> |              | 21,543,383,429                | 39,018,272,331          |
| 1. Short-term payables to suppliers.                                            | 311        | VI.17.a      | 903,145,600                   | 6,409,558,400           |
| 2. Short-term advance payment by the buyer                                      | 312        |              | 5,685,083,875                 |                         |
| 3. Dividends and profits must be paid.                                          | 313        |              |                               |                         |
| 4. Taxes and other payments due to the State short limit                        | 314        | VI.19.a      |                               |                         |

| Target                                                               | Code       | Explanation  | Final figures for the quarter | First issue of the year |
|----------------------------------------------------------------------|------------|--------------|-------------------------------|-------------------------|
| 1                                                                    | 2          | 3            | 4                             | 5                       |
| 5. Workers must be paid.                                             | 315        |              |                               |                         |
| 6. Short-term payable costs                                          | 316        | VI.20.a      |                               |                         |
| 7. Short-term internal payments required.                            | 317        |              |                               |                         |
| 8. Payment must be made according to the construction contract       | 318        |              |                               |                         |
| 9. Pending Revenue fertilizer short-term supplements                 | 319        | VI.22.a      |                               | 10,845,316,757          |
| 10. Other short-term payables                                        | 320        | VI. 21.a     | 2,416,932,866                 | 9,225,176,086           |
| 1. Short-term loans and financial leases                             | 321        |              | 12,432,106,523                | 12,432,106,523          |
| 1 2. Short-term provisions for liabilities                           | 322        |              |                               |                         |
| 1.3 . Reward and Welfare Fund                                        | 323        |              | 106,114,565                   | 106,114,565             |
| 1 4 . Price Stabilization Fund                                       | 324        |              |                               |                         |
| 1.5 . Government bond repurchase transactions                        | 325        |              |                               |                         |
| <b>II. Long-term debt</b>                                            | <b>330</b> |              |                               |                         |
| 1. Long-term payment to the seller.                                  | 331        |              |                               |                         |
| 2. Buyers pay in advance for a long term.                            | 332        |              |                               |                         |
| 3. Taxes and other payments due to the State short limit             | 333        | VI.19a       |                               |                         |
| 4. Long-term costs                                                   | 334        | VI.20.b      |                               |                         |
| 5. Internal payments for working capital.                            | 335        |              |                               |                         |
| 6. Long-term internal payment required.                              | 336        |              |                               |                         |
| 7. Long-term unearned revenue                                        | 337        | VI.22.b      |                               |                         |
| 8. Other long-term payables                                          | 338        | VI.21.b      |                               |                         |
| 9. Long-term loans and financial leases                              | 339        |              |                               |                         |
| 10. Convertible bonds                                                | 340        |              |                               |                         |
| 1. Preferred stock                                                   | 341        |              |                               |                         |
| 1 2. Deferred income tax payable                                     | 342        | VI.26.b      |                               |                         |
| 1.3 . Long-term provisions for liabilities .                         | 343        |              |                               |                         |
| 1 4. Science and Technology Development Fund                         | 344        |              |                               |                         |
| <b>D - EQUITY</b>                                                    | <b>400</b> |              | <b>4,031,910,820</b>          | <b>14,460,288,256</b>   |
| <b>I. Equity</b>                                                     | <b>410</b> | <b>VI.27</b> | <b>4,031,910,820</b>          | <b>14,460,288,256</b>   |
| 1. Owner's equity contribution                                       | 411        |              | 603,109,880,000               | 603,109,880,000         |
| - Common stock with voting rights                                    | 411a       |              | 603,109,880,000               | 603,109,880,000         |
| - Preferred stock                                                    | 411b       |              |                               |                         |
| 2. Shareholder surplus                                               | 412        |              | 8,329,176,600                 | 8,329,176,600           |
| 3. Bond conversion option                                            | 413        |              |                               |                         |
| 4. Other owner's equity                                              | 414        |              |                               |                         |
| 5. Purchased shares again belong to main me (*)                      | 415        |              | (14,550,000)                  | (14,550,000)            |
| 6. Revaluation difference of assets                                  | 416        |              |                               |                         |
| 7. Exchange rate differences                                         | 417        |              |                               |                         |
| 8. Development Investment Fund                                       | 418        |              | 4,293,837,340                 | 4,293,837,340           |
| 9. Other funds belonging to equity capital                           | 419        |              |                               |                         |
| 10. Undistributed after-tax profit                                   | 420        |              | (611,686,433,120)             | (601,258,055,684)       |
| - Undistributed net profit accumulated up to the end of the previous | 420a       |              | (618,180,738,927)             | 18,340,970,041          |
| - Undistributed net profit for this period                           | 420b       |              | 6,494,305,807                 | (619,599,025,725)       |
| <b>TOTAL CAPITAL (440 = 300 + 400)</b>                               | <b>440</b> |              | <b>25,575,294,249</b>         | <b>53,478,560,587</b>   |

**Prepared by**

(Sign, full name)

Vmm

Hoàng Xuân Vũ

**Chief accountant**

(Sign, full name)

Vmm

Hoàng Xuân Vũ

Form, Day 20 month 7 year 2026

**Legal Representative**

(Signature, seal)



NGUYỄN DINH HÙNG

## REPORT ON BUSINESS PERFORMANCE

### Second quarter of 2026

Unit of measurement: VND

| Target                                                                   | Code     | Explanation | Second quarter of 2026 | Second quarter of 2025 | Number from head year arrive last previous This | Number from head year arrive last previous This |
|--------------------------------------------------------------------------|----------|-------------|------------------------|------------------------|-------------------------------------------------|-------------------------------------------------|
| <b>I</b>                                                                 | <b>2</b> | <b>3</b>    | <b>4</b>               | <b>5</b>               | <b>6</b>                                        | <b>7</b>                                        |
| 1. Revenue from sales and services                                       | 01       | VII.1       | 1,069,253,793          |                        | 2,462,349,495                                   |                                                 |
| 2. Revenue deductions                                                    | 02       | VII.2       | 370,000                |                        | 370,000                                         |                                                 |
| 3. Net revenue from sales and services (10 = 01 - 02)                    | 10       |             | 1,068,883,793          |                        | 2,461,979,495                                   |                                                 |
| 4. Cost of goods sold                                                    | 11       | VII.3       | 811,228,973            |                        | 2,034,161,737                                   |                                                 |
| 5. Gross profit from sales and services (20 = 10 - 11)                   | 20       |             | 257,654,820            |                        | 427,817,758                                     |                                                 |
| 6. Profit / Loss belong to active movement sell , pay reason no movement | 21       |             |                        |                        |                                                 |                                                 |
| 7. Financial operating revenue                                           | 22       | VII. 5      | 5,981                  | 36,210                 | 147,817                                         | 50,558                                          |
| 8. Financial costs                                                       | 23       | VII. 6      | 248,642,130            | 248,642,130            | 497,284,260                                     | 497,284,260                                     |
| - Including: Interest expense                                            | 24       |             |                        |                        |                                                 |                                                 |
| 9. Cost of goods sold                                                    | 25       | VII. 9      |                        |                        |                                                 |                                                 |
| 10. Business management costs                                            | 26       | VII. 9      | 108,677,147            | 399,295,622            | 418,702,988                                     | 435,002,584                                     |
| 11. Net profit from business operations (30 = 20 + (21 - 22) - 25 - 26)  | 30       |             | (99,658,476)           | (647,901,542)          | (488,021,673)                                   | (932,236,286)                                   |
| 12. Other income                                                         | 31       | VII. 7      |                        |                        |                                                 |                                                 |
| 13. Other expenses                                                       | 32       | VII. 8      |                        | (10,469,138,816)       | 320,000,000                                     | (10,469,138,816)                                |
| 14. Other profit (40 = 31 - 32)                                          | 40       |             |                        | 10,469,138,816         | (320,000,000)                                   | 10,469,138,816                                  |
| 15. Total accounting profit before tax (50 = 30 + 40)                    | 50       |             | (99,658,476)           | 9,821,237,274          | (808,021,673)                                   | 9,536,902,530                                   |
| 16. Current Corporate Income Tax Expense                                 | 51       | VII. 11     |                        |                        |                                                 |                                                 |
| 17. Deferred Corporate Income Tax Expense                                | 52       | VII.11      |                        |                        |                                                 |                                                 |
| 18. Profit after corporate income tax (60 = 50 - 51 - 52 )               | 60       |             | (99,658,476)           | 9,821,237,274          | (808,021,673)                                   | 9,536,902,530                                   |
| 19. Basic earnings per share ( *)                                        | 70       |             |                        |                        |                                                 |                                                 |
| 20. Declining earnings per share ( *)                                    | 71       |             |                        |                        |                                                 |                                                 |

Note:

(\*) This item is only applied to joint stock company

Prepared by

(Sign, full name)

  
Hoàng Xuân Vũ

Chief accountant

(Sign, full name)

  
Hoàng Xuân Vũ

Form, Day 30 month 7 year 2026

Legal Representative



NGUYỄN ĐÌNH HÙNG

## CASH FLOW STATEMENT

(Using the direct method)

Second quarter of 2026

Unit of measurement:

| Target                                                                                        | Code      | Explanati<br>on | Cumulative figures<br>from the beginning<br>of the year to<br>Q2/2026 | Cumulative figures<br>from the beginning<br>of the year to<br>Q2/2025 |
|-----------------------------------------------------------------------------------------------|-----------|-----------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------|
| 1                                                                                             | 2         | 3               | 4                                                                     | 5                                                                     |
| <b>I. Cash flow from operating activities</b>                                                 |           |                 |                                                                       |                                                                       |
| 1. Revenue from the sale of goods, provision of services, and other income.                   | 01        |                 | 8,605,572,057                                                         | 2,563,490,558                                                         |
| 2. Payments to suppliers of goods and services                                                | 02        |                 | (12,434,059,965)                                                      | (1,850,074,828)                                                       |
| 3. Payments to employees                                                                      | 03        |                 | (28,514,700)                                                          |                                                                       |
| 4. Costs Go get a loan Satisfied pay                                                          | 04        |                 |                                                                       |                                                                       |
| 5. Corporate income tax paid                                                                  | 05        |                 |                                                                       |                                                                       |
| 6. Other income from business operations                                                      | 06        |                 | 9,300,000                                                             | 600,110,000                                                           |
| 7. Other expenses for business operations                                                     | 07        |                 | (366,429,200)                                                         | (92,500,000)                                                          |
| <b>Net cash flow from operating activities</b>                                                | <b>20</b> |                 | <b>(4,214,131,808)</b>                                                | <b>1,221,025,730</b>                                                  |
| <b>II. Cash flow from investing activities</b>                                                |           |                 |                                                                       |                                                                       |
| 1. Expenses for purchasing and constructing fixed assets and other long-term assets.          | 21        |                 |                                                                       |                                                                       |
| 2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.         | 22        |                 |                                                                       |                                                                       |
| 3. Money spent on loans and purchasing debt instruments from other entities.                  | 23        |                 |                                                                       |                                                                       |
| 4. Proceeds from loan repayments and resale of debt instruments from other entities.          | 24        |                 |                                                                       |                                                                       |
| 5. Funds spent on investment and capital contributions to other entities.                     | 25        |                 |                                                                       |                                                                       |
| 6. Recovered investment capital contributed to other entities.                                | 26        |                 |                                                                       |                                                                       |
| 7. Interest income from loans, dividends, and distributed profits.                            | 27        |                 |                                                                       |                                                                       |
| <b>Net cash flow from investing activities</b>                                                | <b>30</b> |                 |                                                                       |                                                                       |
| <b>III. Cash flow from financing activities</b>                                               |           |                 |                                                                       |                                                                       |
| 1. Proceeds from issuing shares and receiving capital contributions from owners.              | 31        |                 |                                                                       |                                                                       |
| 2. Payment of capital contributions to owners, repurchase of issued shares of the enterprise. | 32        |                 |                                                                       |                                                                       |
| 3. Money received from borrowing                                                              | 33        |                 |                                                                       |                                                                       |
| 4. Loan principal repayment                                                                   | 34        |                 |                                                                       |                                                                       |
| 5. Principal repayment of a financial lease                                                   | 35        |                 |                                                                       |                                                                       |
| 6. Dividends and profits paid to owners                                                       | 36        |                 |                                                                       |                                                                       |
| <b>Net cash flow from financing activities</b>                                                | <b>40</b> |                 |                                                                       |                                                                       |
| <b>Net cash flow during the period (50 = 20 + 30 + 40)</b>                                    | <b>50</b> |                 | <b>(4,214,131,808)</b>                                                | <b>1,221,025,730</b>                                                  |
| <b>Cash and cash equivalents at the beginning of the period</b>                               | <b>60</b> |                 | <b>13,097,450,492</b>                                                 | <b>41,299,222</b>                                                     |
| The impact of changes in foreign exchange rates                                               | 61        |                 |                                                                       |                                                                       |
| <b>Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)</b>                 | <b>70</b> | <b>8</b>        | <b>8,883,318,684</b>                                                  | <b>1,262,324,952</b>                                                  |

CÔNG TY CỔ PHẦN TẬP ĐOÀN EDX

51 Phố Lê Đại Hành, Phường Hai Bà Trưng, Thành phố Hà Nội

**Prepared by**

(Sign, full name)

*Umm*

*Hoàng Xuân Vũ*

**Chief accountant**

(Sign, full name)

*Umm*

*Hoàng Xuân Vũ*

Form, Day 30 month 7 year 2026

**Legal Representative**

(Signature, seal)



NGUYỄN DÌNH HÙNG

## **NOTES TO THE FINANCIAL STATEMENTS**

*Second quarter of 2026*

### **I. Characteristics of business operations**

1. Forms of capital ownership.
2. Business field.
3. Business sector.
4. Normal production and business cycle.
5. The characteristics of the business's operations during the fiscal year affect the financial statements.
6. Business Structure
  - List of subsidiaries;
  - List of joint ventures and affiliated companies;
  - List of subordinate units.
7. The number of employees at the end of the fiscal year or the average number of employees during the fiscal year.
8. Statement on the comparability of information in the Financial Statements: If the Financial Statements are not comparable, the reasons for the incomparability between the information of the reporting period and the information of the comparative period must be clearly explained in the Notes to the Financial Statements of the enterprise.
9. Provide explanations of other information in the Financial Statements in accordance with relevant legal regulations such as corporate law, securities law, etc.

### **II. Accounting period and currency used in accounting**

1. Quarterly accounting period: begins on January 1, 2026 and ends on June 30, 2026.
2. The currency used in accounting: VND.

### **III. Applicable Accounting Standards and Regulations**

1. Applicable accounting system: The company applies the Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.
2. Statement on Compliance with Vietnamese Accounting Standards and Accounting Regulations: The Company has applied Vietnamese Accounting Standards and guiding documents issued by the State. Financial statements are prepared and presented in accordance with the provisions of each standard, guiding circulars for the implementation of the standards, and the current Accounting Regulations.

#### **Applicable accounting policies, accounting estimates , and relevant legal regulations.**

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong); Impacts (if any) of converting financial statements from foreign currency to Vietnamese Dong.
2. Types of exchange rates applied in accounting: Transactions denominated in foreign currency are converted using the exchange rate on the date the transaction occurs. Balances of monetary items denominated in foreign currency at the end of the accounting period are converted using the exchange rate on that date. Exchange rate differences arising are accounted for in the Income Statement.
3. Principles for determining the effective interest rate (interest rate) used to discount cash flows.

4. Principles for recognizing cash and cash equivalents: Cash and cash equivalents include cash on hand, demand deposits, and short-term investments that are highly liquid, easily convertible into cash, and have low risk associated with fluctuations in value.
5. Accounting principles for financial investments
  - a) Trading securities;
  - b) Investments held to maturity: Investments held to maturity include investments that the Company intends and is able to hold until maturity. Investments held to maturity are recognized at cost less the provision for doubtful receivables in accordance with current accounting regulations.
  - c) Investing in subsidiaries; joint ventures, associated companies;
  - d) Investing in other entities;
  - d) Accounting methods for other transactions related to financial investments.
6. Accounting Principles for Accounts Receivable: Accounts receivable are amounts that are recoverable from customers or other parties. Accounts receivable are presented at their book value minus provisions for doubtful accounts. Provisions for doubtful accounts are established for accounts receivable that are overdue for six months or more, or accounts receivable that the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.
7. Inventory Accounting Principles: Inventory is determined on the basis of the lower of its cost and net realizable value. The cost of inventory is determined using the weighted average method. Provisions for inventory devaluation are established in accordance with current accounting regulations.
  - Inventory valuation method: Weighted average at the end of the period.
  - Method of establishing provision for inventory devaluation: Provision for inventory devaluation is established in accordance with current accounting regulations.
8. Accounting and Depreciation Principles for Tangible Fixed Assets, Intangible Fixed Assets, Leased Fixed Assets, and Investment Properties: Tangible fixed assets are presented at their original cost less accumulated depreciation. The original cost of tangible fixed assets includes the purchase price and all costs directly related to bringing the asset into a ready-to-use condition. Intangible fixed assets and investment properties, if any, are recognized and depreciated/allocated according to current accounting regulations.
9. Principles of accounting for biological assets.
10. Accounting principles for various types of business cooperation contracts.
11. Accounting principle for deferred expenses: Deferred expenses include actual expenses incurred but related to the business results of multiple accounting periods; these amounts are capitalized and allocated to the Income Statement using the straight-line method or according to current accounting regulations.
- Accounting principles for accounts payable to suppliers.
13. Accounting principles for dividend and profit payments.
14. Principles for recognizing accrued expenses.
15. Principles for recognizing revenue awaiting allocation.
16. Accounting Principles for Provisions for Liabilities: Provisions for liabilities are recognized when the Company has a current liability resulting from an event that has occurred and the Company is likely to settle that liability. Provisions are determined on the basis of the Management's estimate of the costs necessary to settle the liability at the end of the accounting period.
17. Principles of accounting for deferred corporate income tax.
18. Principles for recognizing loans and financial lease liabilities.  
borrowing costs .
20. Principles for recognizing convertible bonds .
21. Principles for recognizing equity:

- Principles for recognizing owner's equity, capital surplus, convertible bond options, and other owner's equity;
- Principles for recognizing differences from asset revaluation;
- Principles for recording exchange rate differences;
- Principles for recognizing undistributed profits.

22. Principles and methods for recognizing revenue and other income: Sales revenue is recognized when the Company transfers the majority of the risks and benefits associated with ownership of the product or goods to the buyer, the revenue is determined with reasonable certainty, and the Company is likely to obtain economic benefits from the transaction. Revenue from providing services is recognized when the outcome of the transaction is reliably determined. Financial income is recognized on an accrual basis; other income is recognized according to current accounting regulations.

- Revenue from sales and services

- + Sales revenue.

- + Revenue from providing services.

- + Revenue from construction contracts.

- + Revenue from the sale of real estate includes tourist apartments , office spaces with accommodation, or similar properties.

- + Revenue from the sale of investment properties.

- Revenue from financial activities;

- Other income.

23. Accounting principles for revenue deductions.

24. Principles of cost of goods sold accounting.

25. Principles of accounting for financial costs.

26. Principles of accounting for selling expenses and administrative expenses.

27. Accounting principles for the sale and disposal of fixed assets and investment properties.

28. Principles and methods for recognizing current and deferred corporate income tax expenses: Corporate income tax represents the total value of current and deferred tax payable. Current income tax is calculated based on taxable income during the period. Deferred income tax is calculated on the differences between the book value and the tax base of asset or liability items on the financial statements and is recognized according to current accounting regulations.

29. Other accounting principles and methods.

## V. Additional information for items presented in the Statement of Financial Position

*Unit of measurement: VND*

### 1. Cash and cash equivalents

| Cash and cash equivalents held by the business but not subject to restrictions on their use. | End of quarter | Beginning of the year |
|----------------------------------------------------------------------------------------------|----------------|-----------------------|
| - Cash                                                                                       | 8,874,807,260  | 3,558,662,440         |
| - Demand deposits                                                                            | 8,511,424      | 9,538,788,052         |
| - Money is in transit                                                                        |                |                       |
| - Equivalent to money                                                                        |                |                       |
| <b>Add</b>                                                                                   | 8,883,318,684  | 13,097,450,492        |

- Detailed explanation of the balance of demand deposits by bank, accounting for at least 10% of the total balance of demand deposits;

- Provide detailed explanations of the content, term, and balance of each item classified as cash equivalents of

the enterprise (details for each type accounting for at least 10% of the total cash equivalent value).

## 2. Financial investments

### a) Trading securities

| Target                                                                                                    | End of quarter |            |               | Beginning of the year |            |               |
|-----------------------------------------------------------------------------------------------------------|----------------|------------|---------------|-----------------------|------------|---------------|
|                                                                                                           | Original price | Fair value | Reserve value | Original price        | Fair value | Reserve value |
| - Total value shares ; (details of each type of share representing 10% or more of the total share value ) |                |            |               |                       |            |               |
| - Total value of bonds (similar to stocks)                                                                |                |            |               |                       |            |               |
| - Other investments                                                                                       |                |            |               |                       |            |               |
| <b>Add</b>                                                                                                |                |            |               |                       |            |               |

- Reasons for changes vary for each investment/type of stock/bond:

+ In terms of quantity

+ In terms of value

- Basis for determining fair value of trading securities .

### b) Investments held until maturity

| Target                                                                                                                               | Last precious |                   |                     | Beginning of the year |                   |                     |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------|-------------------|---------------------|-----------------------|-------------------|---------------------|
|                                                                                                                                      | Price origin  | Recoverable value | Expected value room | Price origin          | Recoverable value | Expected value room |
| - Short term                                                                                                                         |               |                   |                     |                       |                   |                     |
| + Time deposits (details of each short-term time deposit account for 10% or more of the total short-term time deposit value )        |               |                   |                     |                       |                   |                     |
| + Bonds (details of each short- term bond investment must account for 10% or more of the total value of short-term bond investments) |               |                   |                     |                       |                   |                     |
| short- term loan accounting for 10% or more of the total short-term loan value)                                                      |               |                   |                     |                       |                   |                     |
| + Other investments                                                                                                                  |               |                   |                     |                       |                   |                     |
| - Long term (similar to short term)                                                                                                  |               |                   |                     |                       |                   |                     |
| + Time deposits                                                                                                                      |               |                   |                     |                       |                   |                     |
| + Bonds                                                                                                                              |               |                   |                     |                       |                   |                     |
| + Lending                                                                                                                            |               |                   |                     |                       |                   |                     |
| + Other investments                                                                                                                  |               |                   |                     |                       |                   |                     |
| <b>Add</b>                                                                                                                           |               |                   |                     |                       |                   |                     |

- Explanation of interest on investments held until maturity but not yet paid Due to the possibility of recovery, the business is not allowed to recognize revenue.

- Reasons for making additional provisions or reversing provisions for investment losses held up to the maturity date .

c) Capital investment in other entities (details of each investment by ownership percentage and voting rights percentage)

| Target                                                                                                                                              | End of quarter |                   |               | Beginning of the year |                   |               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|---------------|-----------------------|-------------------|---------------|
|                                                                                                                                                     | Original price | Recoverable value | Reserve value | Original price        | Recoverable value | Reserve value |
| - Investing in subsidiaries                                                                                                                         |                |                   |               |                       |                   |               |
| - Investing in joint ventures and affiliated companies.                                                                                             |                |                   |               |                       |                   |               |
| - Investing in other entities                                                                                                                       |                |                   |               |                       |                   |               |
| + In which: Investing in a BCC contract where the business does not have joint control but benefits from the after-tax profits of the BCC contract. |                |                   |               |                       |                   |               |
| <b>Add</b>                                                                                                                                          |                |                   |               |                       |                   |               |

- Summary of the operational status of subsidiaries, joint ventures, and affiliated companies. Status of BCC contracts during the period.

- Significant transactions between the enterprise and its subsidiaries , joint ventures, associates, and BCCs during the period.

- If the fair value or recoverable value of the investment cannot be determined, clearly explain the reasons .

- Basis for determining the value of intangible fixed assets such as intellectual property rights, etc., when investing capital in subsidiaries, joint ventures, and associated companies.

### 3. Accounts receivable from customers

| Indicator                                                                                                      | Last previous |               | Beginning of the year |               |
|----------------------------------------------------------------------------------------------------------------|---------------|---------------|-----------------------|---------------|
|                                                                                                                | Book value    | Reserve value | Book value            | Reserve value |
| a) Short-term accounts receivable from customers                                                               | 1,778,334,100 |               | 8,983,347,021         |               |
| - Details of short-term customer receivables account for 10% or more of total short-term customer receivables. |               |               |                       |               |
| - Other accounts receivable from customers                                                                     |               |               |                       |               |
| b) Long-term accounts receivable from customers (similar to short-term)                                        |               |               |                       |               |
| c) Accounts receivable from related parties (details for each party )                                          |               |               |                       |               |
| <b>Add</b>                                                                                                     | 1,778,334,100 |               | 8,983,347,021         |               |

- Reasons for making additional provisions or reversing provisions for doubtful receivables.

### 4. Other receivables

| Target        | End of quarter |               | Beginning of the year |               |
|---------------|----------------|---------------|-----------------------|---------------|
|               | Book value     | Reserve value | Book value            | Reserve value |
| a) Short term |                |               |                       |               |

|                                                                         |               |  |  |  |
|-------------------------------------------------------------------------|---------------|--|--|--|
| - Dividends and distributed profits must be collected.                  |               |  |  |  |
| - Accounts receivable from employees                                    |               |  |  |  |
| - Deposit, collateral                                                   |               |  |  |  |
| - Lending non-monetary assets                                           |               |  |  |  |
| - Payments made on behalf of others                                     |               |  |  |  |
| - Other receivables                                                     | 7,000,000,000 |  |  |  |
| b) Long term (similar to short term)                                    |               |  |  |  |
| c) Receivables from BCC contracts that the enterprise jointly controls. |               |  |  |  |
| <b>Add</b>                                                              | 7,000,000,000 |  |  |  |

- Businesses must provide detailed explanations regarding the nature, content, value, duration of the advance payment, repayment period, expected recovery period, and any overdue recovery periods (if applicable). (including)... and other information related to funds and assets that the enterprise entrusts to individuals or departments within the enterprise to use as deposits, collateral, or guarantees in the form of advances or other receivables accounting for 10% or more of the total other receivables. If there is an agreement between the parties that the recipient of the money or assets must pay interest to the enterprise, the enterprise must provide detailed information on the interest rate, payment period, payment method, etc., and should base its recording and accounting on the nature of the transaction rather than its name.

the company's BCC contracts /has a significant impact:

+ Number/Name of the BCC contract.

+ The nature of BCC contracts (description) (the nature of the relationship between the participating parties, the terms and conditions of the BCC contract, the rights and obligations of the business related to the BCC contract, etc.)

+ Status and progress of the BCC contract.

+ Other necessary information such as the basis for reassessing the value of jointly controlled assets divided from the BCC contract (if any), ...

#### 5. Assets awaiting processing (Details of each type of missing asset)

| Target           | End of quarter |       | Beginning of the year |       |
|------------------|----------------|-------|-----------------------|-------|
|                  | Quantity       | Value | Quantity              | Value |
| a) Money;        |                |       |                       |       |
| b) Inventory;    |                |       |                       |       |
| c) Fixed assets; |                |       |                       |       |
| d) Other assets. |                |       |                       |       |
| <b>Add</b>       |                |       |                       |       |

Businesses must provide further clarification regarding the timeframe they will define. The reasons for each type of pending asset, the results of handling pending assets in the previous period's Statement of Financial Position (those handled in this period and those not handled in this period), the reasons why pending assets were reflected in the previous period's Statement of Financial Position but not handled in this period, etc.

#### 6. Bad debts

| Target | End of quarter          |                   |                             | Beginning of the year   |                   |                             |
|--------|-------------------------|-------------------|-----------------------------|-------------------------|-------------------|-----------------------------|
|        | Principal value of debt | Recoverable value | Opposite to statute in debt | Principal value of debt | Recoverable value | Opposite to statute in debt |

|                                                                                                                                                                                                                                                                                                       |  |  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|
| - Total value of overdue receivables and loans, or those not yet overdue but unlikely to be recovered ( including details of the overdue period and the value of overdue receivables and loans for each entity if the receivables for each entity account for 10% or more of the total overdue debt). |  |  |  |  |  |  |
| - Ability to recover overdue accounts receivable                                                                                                                                                                                                                                                      |  |  |  |  |  |  |
| <b>Add</b>                                                                                                                                                                                                                                                                                            |  |  |  |  |  |  |

- Explanation of penalties, late payment interest, etc., arising from these matters. Accounts receivable that are uncollectible are not recognized as revenue by the business.

#### 7. Inventory:

| Target                                            | End of quarter |            | Beginning of the year |            |
|---------------------------------------------------|----------------|------------|-----------------------|------------|
|                                                   | Original price | Preventive | Original price        | Preventive |
| - Goods purchased are in transit.                 |                |            |                       |            |
| - Raw materials                                   |                |            |                       |            |
| - Tools and equipment                             |                |            |                       |            |
| - Work-in-progress production costs               |                |            |                       |            |
| - Product                                         |                |            |                       |            |
| - Goods                                           |                |            |                       |            |
| - Goods sent for sale                             |                |            |                       |            |
| - Raw materials and supplies in bonded warehouses |                |            |                       |            |
| Add                                               |                |            |                       |            |

- Criteria for allocating raw materials and supplies

- The value of stagnant, substandard, defective, or technologically obsolete inventory that is unsaleable at the end of the period; Causes and solutions for stagnant , substandard, defective, or technologically obsolete inventory;

- The value of inventory used as collateral or security for liabilities at the end of the period;

- Reasons for making additional provisions or reversing provisions for inventory devaluation.

#### 8. Long-term work-in-progress assets

| Indicator                                                                                                                                                                                     | End of quarter |                   | Beginning of the year |                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|-----------------------|-------------------|
|                                                                                                                                                                                               | Original price | Recoverable value | Original price        | Recoverable value |
| a) Long-term work-in-progress production and business costs (Details for each type, stating the reason why the production process of the work-in-progress asset was interrupted unexpectedly) |                |                   |                       |                   |
| <b>Add</b>                                                                                                                                                                                    |                |                   |                       |                   |

|                                                                                                               |  |  |  |  |
|---------------------------------------------------------------------------------------------------------------|--|--|--|--|
| b) Construction in progress (Details for projects accounting for 10% or more of the total construction value) |  |  |  |  |
| - Shopping                                                                                                    |  |  |  |  |
| - XDCB                                                                                                        |  |  |  |  |
| Regular repair and maintenance                                                                                |  |  |  |  |
| - Upgrading and renovating fixed assets                                                                       |  |  |  |  |
| <b>Add</b>                                                                                                    |  |  |  |  |

*in tangible fixed assets*

| Item                                           | Houses ,<br>buildings | Machinery,<br>equipment<br>bag | Transportation<br>load ,<br>transmission | Perennial<br>plants<br>provide a<br>recurring<br>crop. |  | Total |
|------------------------------------------------|-----------------------|--------------------------------|------------------------------------------|--------------------------------------------------------|--|-------|
| <b>Original price</b>                          |                       |                                |                                          |                                                        |  |       |
| Beginning balance                              |                       |                                |                                          |                                                        |  |       |
| - Purchase within the year                     |                       |                                |                                          |                                                        |  |       |
| - Capital investment completed                 |                       |                                |                                          |                                                        |  |       |
| - Other increases                              |                       |                                |                                          |                                                        |  |       |
| - Switch to real estate investment<br>private  |                       |                                |                                          |                                                        |  |       |
| - Liquidation, sale                            |                       |                                |                                          |                                                        |  |       |
| - Other discounts                              |                       |                                |                                          |                                                        |  |       |
| Year-end balance                               |                       |                                |                                          |                                                        |  |       |
| <b>Accumulated depreciation<br/>value plan</b> |                       |                                |                                          |                                                        |  |       |
| Beginning balance                              |                       |                                |                                          |                                                        |  |       |
| - Depreciation during the year                 |                       |                                |                                          |                                                        |  |       |
| - Other increases                              |                       |                                |                                          |                                                        |  |       |
| - Switch to real estate investment<br>private  |                       |                                |                                          |                                                        |  |       |
| - Liquidation, sale                            |                       |                                |                                          |                                                        |  |       |
| - Other discounts                              |                       |                                |                                          |                                                        |  |       |
| - end balance                                  |                       |                                |                                          |                                                        |  |       |
| <b>Remaining value</b>                         |                       |                                |                                          |                                                        |  |       |
| - On New Year's Day                            |                       |                                |                                          |                                                        |  |       |
| - On the last day of the year                  |                       |                                |                                          |                                                        |  |       |

- The remaining value at the end of the period of tangible fixed assets used as collateral or security for a loan.  
get a loan;

- Provide information about perennial plants that produce recurring products and working animals (if any);
- Provide a detailed list of existing and liquidated/sold/transferred tangible fixed assets during the period with a value of 10% or more of the total tangible fixed asset value;
- Fixed assets that have been fully depreciated at the end of the quarter are still in use;
- Fixed assets awaiting liquidation at the end of the quarter;
- Commitments regarding the purchase and sale of tangible fixed assets of significant value in the future;
- Other changes to tangible fixed assets.

**10. Increases and decreases in intangible fixed assets :**

| Item                                    | Land use rights | Copyright | Industrial property rights | Part soft |  | Total add |
|-----------------------------------------|-----------------|-----------|----------------------------|-----------|--|-----------|
| <b>Original price</b>                   |                 |           |                            |           |  |           |
| Beginning balance                       |                 |           |                            |           |  |           |
| - Purchase within the year              |                 |           |                            |           |  |           |
| - Created internally within the company |                 |           |                            |           |  |           |
| - Increase due to business mergers      |                 |           |                            |           |  |           |
| - Other increases                       |                 |           |                            |           |  |           |
| - Liquidation, sale                     |                 |           |                            |           |  |           |
| - Other discounts                       |                 |           |                            |           |  |           |
| Year-end balance                        |                 |           |                            |           |  |           |
| <b>Accumulated depreciation</b>         |                 |           |                            |           |  |           |
| Beginning balance                       |                 |           |                            |           |  |           |
| - Depreciation during the year          |                 |           |                            |           |  |           |
| - Other increases                       |                 |           |                            |           |  |           |
| - Liquidation, sale                     |                 |           |                            |           |  |           |
| - Other discounts                       |                 |           |                            |           |  |           |
| Year-end balance                        |                 |           |                            |           |  |           |
| <b>Remaining value</b>                  |                 |           |                            |           |  |           |
| - On New Year's Day                     |                 |           |                            |           |  |           |
| - On the last day of the year           |                 |           |                            |           |  |           |

- Provide a detailed explanation of the list of existing and liquidated/sold/transferred intangible fixed assets during the period, with a value of 10% or more of the total value of intangible fixed assets ;
- The remaining value at the end of the period of intangible fixed assets used as collateral or security for loans;
- Intangible fixed assets that have been fully depreciated but are still in use;
- Change the depreciation method;
- Explanation of data and other justifications.

**11. Increase or decrease in leased fixed assets:**

| Item | Houses, buildings | Machinery and equipment | Transportation and transmission |  | Total add |
|------|-------------------|-------------------------|---------------------------------|--|-----------|
|------|-------------------|-------------------------|---------------------------------|--|-----------|

|                                       |  |  |  |  |  |
|---------------------------------------|--|--|--|--|--|
| <b>Original price</b>                 |  |  |  |  |  |
| Beginning balance                     |  |  |  |  |  |
| - Financial lease for the year        |  |  |  |  |  |
| - Acquisition of leased fixed assets  |  |  |  |  |  |
| - Other increases                     |  |  |  |  |  |
| - Return leased fixed assets          |  |  |  |  |  |
| - Other discounts                     |  |  |  |  |  |
| Year-end balance                      |  |  |  |  |  |
| <b>Accumulated depreciation value</b> |  |  |  |  |  |
| Beginning balance                     |  |  |  |  |  |
| - Depreciation during the year        |  |  |  |  |  |
| - Acquisition of leased fixed assets  |  |  |  |  |  |
| - Other increases                     |  |  |  |  |  |
| - Return leased fixed assets          |  |  |  |  |  |
| - Other discounts                     |  |  |  |  |  |
| Year - end balance                    |  |  |  |  |  |
| <b>Remaining value</b>                |  |  |  |  |  |
| - On New Year's Day                   |  |  |  |  |  |
| - On the last day of the year         |  |  |  |  |  |

- Additional rent payments are recognized as expenses during the year;
- Basis for determining additional rent charges;
- Lease extension clauses or the right to purchase the property;
- Provide a detailed list of existing leased fixed assets whose value is 10% or more of the total leased fixed assets .

## 12. Biological assets

### 12.1. Other biological assets, excluding animals that periodically reach maturity.

| Target                                                                 | End of quarter |                   | Beginning of the year |                   |
|------------------------------------------------------------------------|----------------|-------------------|-----------------------|-------------------|
|                                                                        | Original price | Recoverable value | Original price        | Recoverable value |
| <b>1. Livestock are harvested once.</b>                                |                |                   |                       |                   |
| a) Livestock raised for short-term, one-time production                |                |                   |                       |                   |
| b) Livestock raised for long-term, one-time product distribution       |                |                   |                       |                   |
| <b>2. Crops grown seasonally or for single-harvest production.</b>     |                |                   |                       |                   |
| a) Crops grown seasonally or for short-term, single-harvest production |                |                   |                       |                   |
| b) Crops grown seasonally or for long-term, single-product harvesting  |                |                   |                       |                   |

### 3. Animals that provide products periodically have not reached maturity .

- Describe the types of biological assets that account for 10% or more of the total biological asset value . Education level or higher: the nature and characteristics of each type of biological asset, the accounting policies applicable to each type of biological asset, etc .;
- Methods for allocating care and cultivation costs during the period for parent biological assets, newly created biological assets, agricultural products, etc.;
- Methods of depreciating biological assets ;
- Useful life/depreciation rate of biological assets;
- The total book value and accumulated depreciation at the beginning and end of the accounting period;
- Provisions for losses to biological assets (if any);
- The value of biological assets used as collateral or security for debts payable at the end of the period;
- A commitment to invest in or purchase biological assets ;
- Changes such as disclosures regarding the fair value less costs of sale of observable and measurable biological assets (if any);
- Explanation of other issues related to biological assets .

#### 12.2 . Animals that produce the product periodically reach maturity.

| Item                            | Group 1 | Group 2 |  |  | Total add |
|---------------------------------|---------|---------|--|--|-----------|
| <b>Original price</b>           |         |         |  |  |           |
| Beginning balance               |         |         |  |  |           |
| - Purchase within the year      |         |         |  |  |           |
| - Liquidation, sale             |         |         |  |  |           |
| - Other discounts               |         |         |  |  |           |
| - end balance                   |         |         |  |  |           |
| <b>Accumulated depreciation</b> |         |         |  |  |           |
| Beginning balance               |         |         |  |  |           |
| - Depreciation during the year  |         |         |  |  |           |
| - Other increases               |         |         |  |  |           |
| - Liquidation, sale             |         |         |  |  |           |
| - Other discounts               |         |         |  |  |           |
| Year-end balance                |         |         |  |  |           |
| <b>Remaining value</b>          |         |         |  |  |           |
| - On New Year's Day             |         |         |  |  |           |
| - On the last day of the year   |         |         |  |  |           |

Groups 1, 2,... are categorized according to the animal group that periodically reaches maturity as classified by the business.

#### 13. Increase or decrease in investment properties :

| Item                                | Number beginning of the year | Increase during the quarter | Decreased during the quarter | Number end of the year |
|-------------------------------------|------------------------------|-----------------------------|------------------------------|------------------------|
| a) Investment properties for rental |                              |                             |                              |                        |

|                                                       |  |  |  |  |
|-------------------------------------------------------|--|--|--|--|
| <b>income</b>                                         |  |  |  |  |
| <b>Original price</b>                                 |  |  |  |  |
| - Land use rights                                     |  |  |  |  |
| But Home                                              |  |  |  |  |
| - House and land use rights                           |  |  |  |  |
| - Infrastructure                                      |  |  |  |  |
| <b>Accumulated depreciation</b>                       |  |  |  |  |
| - Land use rights                                     |  |  |  |  |
| But Home                                              |  |  |  |  |
| - House and land use rights                           |  |  |  |  |
| - Infrastructure                                      |  |  |  |  |
| <b>Remaining value</b>                                |  |  |  |  |
| - Land use rights                                     |  |  |  |  |
| But Home                                              |  |  |  |  |
| - House and land use rights                           |  |  |  |  |
| - Infrastructure                                      |  |  |  |  |
| <b>b) Investment properties held for appreciation</b> |  |  |  |  |
| <b>Original price</b>                                 |  |  |  |  |
| - Land use rights                                     |  |  |  |  |
| But Home                                              |  |  |  |  |
| - House and land use rights                           |  |  |  |  |
| - Infrastructure                                      |  |  |  |  |
| <b>Losses due to depreciation</b>                     |  |  |  |  |
| - Land use rights                                     |  |  |  |  |
| But Home                                              |  |  |  |  |
| - House and land use rights                           |  |  |  |  |
| - Infrastructure                                      |  |  |  |  |
| <b>Remaining value</b>                                |  |  |  |  |
| - Land use rights                                     |  |  |  |  |
| But Home                                              |  |  |  |  |
| - House and land use rights                           |  |  |  |  |
| - Infrastructure                                      |  |  |  |  |

- The remaining value at the end of the period of investment real estate used as collateral for a loan ;
- The original cost of investment properties has been fully depreciated but they are still being rented out or held in anticipation of price appreciation;
- Provide a detailed list of existing and liquidated/sold investment properties during the period, with a value accounting for 10% or more of the total investment property value;
- Explanation of data and other justifications.

**14. Waiting time costs supplement**

| Item                                        | End of quarter | Beginning of the year |
|---------------------------------------------|----------------|-----------------------|
| a) Short-term (details by expenditure item) | 2,599,999      |                       |
| b) Long-term (details by expenditure item ) |                |                       |
| <b>Add</b>                                  | 2,599,999      |                       |

**15. Other assets**

| Item                             | End of quarter | Beginning of the year |
|----------------------------------|----------------|-----------------------|
| a) Short-term (detailed by item) |                |                       |
| b) Long-term (detailed by item)  |                |                       |
| <b>Add</b>                       |                |                       |

**16. Loans and financial leases**

| Item                                                                                                                                        | End of quarter | During the quarter |        | Beginning of the year |
|---------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|--------|-----------------------|
|                                                                                                                                             |                | Increase           | Reduce |                       |
| a) Short-term loans (provide detailed explanation by borrower if the balance accounts for 10% or more of the total short-term loan balance) | 12,432,106,523 |                    |        | 12,432,106,523        |
| b) Long-term loans (similar to short-term loans)                                                                                            |                |                    |        |                       |
| c) Loans from related parties                                                                                                               |                |                    |        |                       |
| <b>Add</b>                                                                                                                                  | 12,432,106,523 |                    |        | 12,432,106,523        |

d) Financial lease liabilities (detailed explanation by subject if there is a significant balance) 10% or more of the total outstanding balance of financial lease liabilities)

| Duration                                         | Q2, 2026                       |                      |                     | Q2, 2025                       |                      |                     |
|--------------------------------------------------|--------------------------------|----------------------|---------------------|--------------------------------|----------------------|---------------------|
|                                                  | Total financial lease payments | Paying rent interest | Repay the principal | Total financial lease payments | Paying rent interest | Repay the principal |
| One year or less                                 |                                |                      |                     |                                |                      |                     |
| Over 1 year to 5 years                           |                                |                      |                     |                                |                      |                     |
| Over 5 years                                     |                                |                      |                     |                                |                      |                     |
| Financial lease liabilities from related parties |                                |                      |                     |                                |                      |                     |
| <b>Add</b>                                       |                                |                      |                     |                                |                      |                     |

d) Amount of overdue loans and financial leases that remain unpaid ( detailed explanation as per item ) (This applies if the outstanding balance represents 10% or more of the total outstanding balance of overdue loans and financial leases.)

| Item                   | End of quarter |          | Beginning of the year |          |
|------------------------|----------------|----------|-----------------------|----------|
|                        | Origin         | Interest | Origin                | Interest |
| - Get a loan           |                |          |                       |          |
| - Financial lease debt |                |          |                       |          |

|                              |  |  |  |  |
|------------------------------|--|--|--|--|
| - Reason for overdue payment |  |  |  |  |
| <b>Add</b>                   |  |  |  |  |

e) Loans and financial lease liabilities from related parties that are overdue but have not yet been paid.

| Item                           | End of quarter |          | Beginning of the year |          |
|--------------------------------|----------------|----------|-----------------------|----------|
|                                | Origin         | Interest | Origin                | Interest |
| - Get a loan                   |                |          |                       |          |
| - Financial lease debt         |                |          |                       |          |
| - Reasons for overdue payments |                |          |                       |          |
| <b>Add</b>                     |                |          |                       |          |

**17. Payment must be made to the seller.**

| Item                                                                               | End of quarter | Beginning of the year |
|------------------------------------------------------------------------------------|----------------|-----------------------|
| a) Short-term payables to suppliers                                                | 903,145,600    | 6,409,558,400         |
| - Details for each individual account for 10% or more of the total amount payable. |                |                       |
| - Payment must be made to other parties.                                           |                |                       |
| b) Long-term payables to suppliers (details similar to short-term)                 |                |                       |
| <b>Add</b>                                                                         | 903,145,600    | 6,409,558,400         |
| c) Amount of overdue debt that remains unpaid                                      |                |                       |
| - Details of each category accounting for 10% or more of the total overdue cases.  |                |                       |
| - Opponents other statues                                                          |                |                       |
| <b>Add</b>                                                                         |                |                       |
| d) Payments to related parties (details for each party)                            |                |                       |

**Dividends and profits must be returned.**

| Item                                    | End of quarter | Beginning of the year |
|-----------------------------------------|----------------|-----------------------|
| Dividends and profits must be returned. |                |                       |

- Explanation of the payment schedule for dividends or profits in cash, non-monetary assets for dividends, owners, etc.

- Dividends and profits that were promised but have not been paid by the company to shareholders or owners by the deadline...

**19. Taxes and other payments due to the government.**

| Item                                           | Head year | Amount due this quarter | Amount actually paid during the quarter | End of quarter |
|------------------------------------------------|-----------|-------------------------|-----------------------------------------|----------------|
| a) Taxes payable (details of each type of tax) |           |                         |                                         |                |
| - Short term                                   |           |                         |                                         |                |
| - Long term                                    |           |                         |                                         |                |

|                                                      |  |  |  |  |
|------------------------------------------------------|--|--|--|--|
| <b>Add</b>                                           |  |  |  |  |
| b) Accounts Receivable (details of each type of tax) |  |  |  |  |
| - Short term                                         |  |  |  |  |
| - Long term                                          |  |  |  |  |
| <b>Add</b>                                           |  |  |  |  |

In cases where a business is subject to additional corporate income tax payments under the global minimum tax regulations, it must explain the criteria or basis for recording the additional corporate income tax payable in the reporting year, as well as the adjustments to tax obligations due to differences between the tax declaration year and the year in which the additional corporate income tax expense is recorded under the global minimum tax regulations,...

## 20. Costs payable

| Item                                        | End of quarter | Beginning of the year |
|---------------------------------------------|----------------|-----------------------|
| a) Short-term (details by expenditure item) |                |                       |
| b) Long-term (details by expenditure item)  |                |                       |
| <b>Add</b>                                  |                |                       |

### 21. Other payables

| Item                                                                                                                                       | End of quarter | Beginning of the year |
|--------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|
| a) Short term                                                                                                                              |                |                       |
| - Surplus assets awaiting resolution                                                                                                       |                |                       |
| - Trade union funds                                                                                                                        |                |                       |
| - Social insurance                                                                                                                         |                | 2,550,000             |
| - Health insurance                                                                                                                         |                | 450,000               |
| - Unemployment insurance                                                                                                                   |                | 200,000               |
| - Accepting short-term deposits and collateral.                                                                                            |                |                       |
| - Other payables and liabilities                                                                                                           | 2,416,932,866  | 9,221,976,086         |
| <b>Add</b>                                                                                                                                 | 2,416,932,866  | 9,225,176,086         |
| b) Long-term (details of each item)                                                                                                        |                |                       |
| - Accepting long-term deposits and collateral.                                                                                             |                |                       |
| - Other payables and liabilities                                                                                                           |                |                       |
| c) Amount of overdue debt that remains unpaid (details of each item included) . (clearly state the reason for not paying the overdue debt) |                |                       |

### 22. Revenue awaiting allocation supplement

| Item                                                                                                                                                             | End of quarter | Beginning of the year |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------|
| a) Short-term                                                                                                                                                    |                |                       |
| - Other pending revenue items                                                                                                                                    |                | 10,845,316,757        |
| b) Long-term (details of each item)                                                                                                                              |                |                       |
| c) The possibility of not being able to fulfill the contract with the customer (details of each item, reasons for the inability to fulfill the contract with the |                |                       |

|            |  |                |
|------------|--|----------------|
| customer)  |  |                |
| <b>Add</b> |  | 10,845,316,757 |

### 23. Bonds issued

#### 23.1. Ordinary bonds (details by type)

| Item                                                                        | End of quarter | Beginning of the year |
|-----------------------------------------------------------------------------|----------------|-----------------------|
| a) Bonds issued                                                             |                |                       |
| - Issued at face value                                                      |                |                       |
| - Discounted issuance type                                                  |                |                       |
| - The type of release includes extra dominant                               |                |                       |
| <b>Add</b>                                                                  |                |                       |
| b) Detailed explanation of bonds held by the related parties (by bond type) |                |                       |
| c) Bond issuance costs                                                      |                |                       |
| <b>Add</b>                                                                  |                |                       |

Businesses must provide detailed information regarding the issuance date; the quantity of each type of bond issued; the interest rate of the issued bonds; and the principal term of the issued bonds. Each group of bonds is issued at par value, with or without a discount or premium; the method of allocating the discount or premium, bond issuance costs, etc.

#### 23.2. Convertible bonds:

Businesses must disclose information about:

##### a) Convertible bonds at the beginning of the period:

- The issuance date, original term, and remaining term for each type of convertible bond ;
- The number, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- The discount rate is used to determine the value of the principal portion of each type of convertible bond ;
- The value of the principal debt and the stock option portion of each type of convertible bond.

##### b) Additional convertible bonds issued during the period:

- The issuance date and original maturity period for each type of convertible bond;
- The number, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond ;
- The discount rate is used to determine the value of the principal portion of each type of convertible bond ;
- The value of the principal debt and the stock option portion of each type of convertible bond.

##### c) Convertible bonds are converted into shares during the period:

- The number of each type of bond that converted into shares during the period;
- The number of additional shares issued during the period to convert bonds;
- The principal value of the convertible bond is recorded as an increase in equity.

##### d) Convertible bonds that have matured are not converted into shares during the period:

- The number of each type of bond that matured but was not converted into shares during the period;
- The principal amount of the convertible bond is repaid to the investor.

Convertible bonds at the end of the term:

- The original term and remaining term for each type of convertible bond ;
  - The number, face value, and interest rate of each type of convertible bond;
  - Conversion ratio into shares for each type of convertible bond;
  - The discount rate is used to determine the value of the principal portion of each type of convertible bond ;
  - The value of the principal debt and the stock option portion of each type of convertible bond.
- e) Detailed explanation of convertible bonds held by related parties (the explanation content is similar to items a, b, c, d, and e above).

**24. Preferred stock is classified as a liability.**

- Face value;
- Target audience (management, officers, employees, other parties);
- A clause requiring the issuer to repurchase or pay dividends at a fixed rate regardless of the issuer's business performance (Timeframe, repurchase price, and other basic terms in the issuance contract);
- Value of repurchases during the period;
- Other explanations.

**25. Provisions for liabilities**

| Item                                         | Head year | Number attend<br>room increase in<br>precious | Provisions<br>decreased during<br>the quarter. | End of<br>quarter |
|----------------------------------------------|-----------|-----------------------------------------------|------------------------------------------------|-------------------|
| a) Short-term (Details by type of provision) |           |                                               |                                                |                   |
| <b>Add</b>                                   |           |                                               |                                                |                   |
| b) Long term (similar to short term)         |           |                                               |                                                |                   |
| <b>Add</b>                                   |           |                                               |                                                |                   |

- Businesses must provide information regarding legal or joint obligations, including estimated values (if any), related to environmental restoration, cleanup, restoration, and site return obligations.
- Provide a detailed explanation of the estimated total cost that the business will have to incur to pay severance pay to employees in accordance with labor laws.

**Deferred income tax assets and deferred income tax liabilities**

a) Deferred income tax assets

| Item                                                                                       | End of quarter | Beginning of<br>the year |
|--------------------------------------------------------------------------------------------|----------------|--------------------------|
| - The corporate income tax rate used to determine the value of deferred income tax assets. |                |                          |
| deductible temporary differences .                                                         |                |                          |
| - Deferred income tax assets related to unused tax losses.                                 |                |                          |
| - Deferred income tax assets related to unused tax incentives                              |                |                          |
| - The amount offset against deferred income tax payable                                    |                |                          |
| <b>Deferred income tax assets</b>                                                          |                |                          |

b) Deferred income tax payable

| Item                                                                                        | End of quarter | Beginning of<br>the year |
|---------------------------------------------------------------------------------------------|----------------|--------------------------|
| - The corporate income tax rate used to determine the value of deferred income tax payable. |                |                          |
| - Refundable income tax payable arising from taxable temporary differences.                 |                |                          |
| - Offset amount against deferred income tax assets                                          |                |                          |

## 27. Equity

### a) Counterpart table reflection of changes in equity

| Item                                                                                                                                  | Items belonging to equity   |                 |                         |                      |                                  |                                    |                                                    |                 |                 |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------|-------------------------|----------------------|----------------------------------|------------------------------------|----------------------------------------------------|-----------------|-----------------|
|                                                                                                                                       | Owner's equity contribution | Capital surplus | Bond convertible option | Other owner's equity | Revaluation difference of assets | Exchange rate difference of regret | Undistributed net profit after tax and other funds | Other items ... | Add             |
| A                                                                                                                                     | 1                           | 2               | 3                       | 4                    | 5                                | 6                                  | 7                                                  | 8               |                 |
| Beginning balance                                                                                                                     |                             |                 |                         |                      |                                  |                                    |                                                    |                 |                 |
| - Capital increase in Q2/2025 - Profit in Q2/2025 - Other increases - Capital decrease in Q2/2025 - Loss in Q2/2025 - Other decreases | 603,109,880,000             | 8,329,176,600   |                         |                      |                                  |                                    |                                                    |                 | 611,439,056,600 |
| <b>Beginning balance this year</b>                                                                                                    | 603,109,880,000             | 8,329,176,600   |                         |                      |                                  |                                    | (596,964,218,344)                                  | (14,550,000)    | 14,460,288,256  |
| - Capital increase in Q2/2026                                                                                                         |                             |                 |                         |                      |                                  |                                    |                                                    |                 |                 |
| - Profit in Q2/2026                                                                                                                   |                             |                 |                         |                      |                                  |                                    |                                                    |                 |                 |
| - Other increases - Capital decrease in Q2/2026                                                                                       |                             |                 |                         |                      |                                  |                                    |                                                    |                 |                 |
| - Loss in Q2/2026 - Other decreases                                                                                                   |                             |                 |                         |                      |                                  |                                    |                                                    |                 |                 |
| Ending balance                                                                                                                        | 603,109,880,000             | 8,329,176,600   |                         |                      |                                  |                                    | (607,392,595,780)                                  | (14,550,000)    | 4,031,910,820   |

### b) Details of owner's capital contribution

| Item                                                                   | End of quarter  | Beginning of the year |
|------------------------------------------------------------------------|-----------------|-----------------------|
| - Capital contribution from the parent company (if it is a subsidiary) |                 |                       |
| - Capital contributions from other parties                             | 603,109,880,000 | 603,109,880,000       |
| <b>Add</b>                                                             | 603,109,880,000 | 603,109,880,000       |

### Capital transactions with owners and dividend distribution, profit sharing

| Item                                                        | Q2, 2026        | Q2, 2025 |
|-------------------------------------------------------------|-----------------|----------|
| - Owner's investment capital                                |                 |          |
| + Initial capital contribution at the beginning of the year | 603,109,880,000 |          |
| + Capital contribution increased during the year            |                 |          |
| + Capital contribution decreased during the year            |                 |          |
| + Year-end capital contribution                             | 603,109,880,000 |          |
| - Dividends and distributed profits                         |                 |          |

### d) Stocks

| Item | End of quarter | Beginning of the year |
|------|----------------|-----------------------|
|------|----------------|-----------------------|

|                                                                                              |  |  |
|----------------------------------------------------------------------------------------------|--|--|
| - Number of shares registered for issuance                                                   |  |  |
| - Number of shares sold to the public                                                        |  |  |
| + Common stock                                                                               |  |  |
| + Preferred stock (classified as equity)                                                     |  |  |
| - Number of shares repurchased (treasury shares, shares repurchased from the company itself) |  |  |
| + Common stock                                                                               |  |  |
| + Preferred stock (classified as equity)                                                     |  |  |
| - Number of outstanding shares                                                               |  |  |
| + Common stock                                                                               |  |  |
| + Preferred stock (classified as equity)                                                     |  |  |

\* *Par value of outstanding shares:* .....

d) Dividends, profits

- Dividends and profits announced after the end of the accounting period:

+ Dividends and profits declared on common shares or charter capital: .....

+ Dividends already declared on preferred shares: .....

+ Stock dividends .....

+ A portion of the profits is distributed to supplement the charter capital of the invested enterprise....

Accumulated unrecorded dividends on preferred stock : .....

- Explanation regarding the fact that the company is not allowed to use the entire amount of money it has received from the public offering or issuance of shares that is currently frozen.

e) Reasons for the increase/decrease in equity items of the enterprise

- Capital surplus;

- Bond conversion option;

- Development investment fund;

- Shares repurchased from itself;

- Other funds that are part of equity capital;

g) Income and expenses, profits or losses are recognized directly in equity in accordance with specific Vietnamese Accounting Standards.

**28. Revaluation difference of assets**

| Item                                                                                                                                                                                 | Q2, 2026 | Q2, 2025 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| Reasons for the change between the beginning and end-of-year figures (in which cases was the revaluation carried out, which assets were revalued, according to which decision ?...). |          |          |

**29. Exchange rate difference**

| Item                                                                                                            | Q2, 2026 | Q2, 2025 |
|-----------------------------------------------------------------------------------------------------------------|----------|----------|
| - Exchange rate differences resulting from converting financial statements prepared in foreign currency to VND. |          |          |
| - Exchange rate differences arising from other causes (please specify the cause)                                |          |          |

**30. Items outside the Statement of Financial Position**

| Item                                                                                                                                  | Last precious | Beginning of the year |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------|
| a) Leased assets: The minimum total future lease payments of an irrevocable operating lease agreement for assets over various terms . |               |                       |
| - One year or less                                                                                                                    |               |                       |
| - Over 1 year to 5 years                                                                                                              |               |                       |
| - Over 5 years                                                                                                                        |               |                       |

- Businesses must provide details on the quantity, type, characteristics, properties, and duration of the transaction. leases,... of each type or group of leased assets at the end of the accounting period.

b) Assets received for safekeeping, consignment, processing, or entrusted for import and export

- Explain the value and reasons for large amounts of cash and cash equivalents held by the enterprise but not used due to legal restrictions or other constraints that the enterprise must comply with.

- Provide detailed information on the nature, quantity, type, specifications, dimensions, quality, etc., of each type of product, material, goods, and asset received for safekeeping or processing at the end of the accounting period. For businesses in the logistics and warehouse management sectors, detailed information must be provided on the group of goods being held in safekeeping, the rights and obligations of the parties involved in the safekeeping of those goods, as well as any significant risks associated with the goods being held in safekeeping. If it is not possible to provide specific information about the goods being held in safekeeping, the reason for this inability must be clearly stated and explained.

- For goods received for consignment sale, consignment sale, agency sale, or import/export consignment: Businesses must provide detailed information on the quantity, type, specifications, and quality of each type of goods;

- Assets pledged or mortgaged: Businesses must provide detailed explanations for each type of asset pledged or mortgaged; each term and the subject of the pledge or mortgage, etc.

- Assets belonging to other units were found to be in excess during inventory checks .

c) Infrastructure assets not included in the state capital component of the enterprise: The enterprise must provide disclosure on the original cost and accumulated depreciation in accordance with relevant laws.

d) Assets of the enterprise used as collateral: The enterprise must provide detailed explanations for each type of asset used as collateral; each term and the recipient of the collateral, etc.

d) Foreign currencies of all kinds: USD 3,667,469.

Monetary gold: Businesses must present the quantity in domestic units of measurement.

Precious metals and gemstones: Businesses must provide detailed explanations of the original cost, quantity, and type of precious metals and gemstones.

e) Written-off bad debts: The enterprise must provide detailed explanations of the value (in original currency and VND) of written-off bad debts within 10 years from the date of writing, broken down by debtor and the reasons for writing off the bad debts from accounting records.

g) Interest on deferred or installment payments when purchasing assets: The enterprise must provide details on the number of deferred or installment payment periods; the total amount of interest payable; and the amount Interest has been paid; interest is still payable when purchasing property on deferred payment or installment plans.

h) Interest on deferred or installment payments when selling assets: The enterprise must provide details on the number of deferred or installment payment periods; the total interest due; the interest already collected; and the remaining interest due when selling assets on deferred or installment payments.

i) Other information about items outside the Financial Statements to provide useful information to users of the report.

***31. The value of assets held by the enterprise from other parties but whose use is restricted due to legal limitations, or liabilities that the enterprise is obligated to pay under contractual agreements or legal***

regulations ( e.g., assets under BCC contracts, funds frozen when a public company issues/offers shares to raise capital from shareholders, etc.).

| Item<br>(Depending on the content of the item, the explanation should be adapted to reflect the actual situation of the business.) | Q2, 2026 | Q2, 2025 |
|------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>Asset</b>                                                                                                                       |          |          |
| - Cash and cash equivalents                                                                                                        |          |          |
| - Accounts receivable                                                                                                              |          |          |
| - Inventory                                                                                                                        |          |          |
| - Fixed assets                                                                                                                     |          |          |
| - Real Estate Investment                                                                                                           |          |          |
| - Other assets                                                                                                                     |          |          |
| <b>Add</b>                                                                                                                         |          |          |
| <b>Liabilities</b>                                                                                                                 |          |          |
| - Payment must be made to the seller.                                                                                              |          |          |
| - Loans must be repaid.                                                                                                            |          |          |
| - Costs payable                                                                                                                    |          |          |
| - Other payables                                                                                                                   |          |          |
| <b>Add</b>                                                                                                                         |          |          |

32. Other information that the business deems necessary to explain or clarify further in order to provide useful information to users.

- Provide information explaining the basis for determining the value of non-monetary assets that are donated or gifted;
- Other information.

## VII . Additional information for items presented in the Statement of Income

Unit of measurement: VND

### 1. Total revenue from sales and services

| Item                                                                                                                    | Q2, 2026      | Q2, 2025 |
|-------------------------------------------------------------------------------------------------------------------------|---------------|----------|
| a) Revenue                                                                                                              | 2,462,349,495 |          |
| - Revenue from the sale of products and goods (excluding revenue from the sale or liquidation of investment properties) | 2,086,356,313 |          |
| - Revenue from providing services (excluding construction services)                                                     | 375,993,182   |          |
| - Revenue from construction services                                                                                    |               |          |
| + Revenue from construction services generated during the period                                                        |               |          |
| + Total cumulative revenue from construction services recognized up to the end of the accounting period.                |               |          |
| - Revenue from subsidies and price support                                                                              |               |          |
| - Other revenue                                                                                                         |               |          |
| <b>Add</b>                                                                                                              | 2,462,349,495 |          |
| b) Revenue from related parties (details for each party)                                                                |               |          |

c) In cases where a business generates revenue from the sale of tourist apartments, office apartments combined with accommodation, or similar products, it must disclose in its financial statements the accounting policy, the nature of the contract (rights and obligations of the parties), and the accounting method that the business deems most appropriate.

## 2. Revenue deductions

| Item                                | Q2, 2026       | Q2, 2025 |
|-------------------------------------|----------------|----------|
| - Trade discount                    | 370,000        |          |
| - Sales discount                    |                |          |
| - Sales revenue from returned goods |                |          |
| <b>Add</b>                          | <b>370,000</b> |          |

## 3. Cost of goods sold

| Item                                                                                                            | Q2, 2026             | Q2, 2025 |
|-----------------------------------------------------------------------------------------------------------------|----------------------|----------|
| - Cost of goods sold (excluding the remaining value and costs of selling and liquidating investment properties) | 2,034,161,737        |          |
| - Cost of services provided (including construction services)                                                   |                      |          |
| - Value of inventory lost during the period                                                                     |                      |          |
| - The value of each type of inventory that is lost beyond the standard during the period.                       |                      |          |
| - Production costs exceeding normal levels are directly included in the cost of goods sold.                     |                      |          |
| - Provision for inventory devaluation, provision for devaluation of biological assets.                          |                      |          |
| - Deductions from the cost of goods sold                                                                        |                      |          |
| <b>Add</b>                                                                                                      | <b>2,034,161,737</b> |          |

## 4. Profit/ loss from the sale and liquidation of investment properties .

| Item                                                                        | Q2, 2026 | Q2, 2025 |
|-----------------------------------------------------------------------------|----------|----------|
| - Revenue from the sale and liquidation of investment properties.           |          |          |
| - The remaining value of investment properties                              |          |          |
| - Costs of selling or liquidating investment properties.                    |          |          |
| <b>Profit/ loss from the sale and liquidation of investment properties.</b> |          |          |

## 5. Financial operating revenue

| Item                                                                    | Q2, 2026       | Q2, 2025      |
|-------------------------------------------------------------------------|----------------|---------------|
| - Interest on deposits and loans                                        |                |               |
| - Profits from the sale or liquidation of financial investments         |                |               |
| - Dividends and profits are distributed in cash or non-monetary assets. |                |               |
| - Exchange rate gains                                                   |                |               |
| - Interest on deferred payment and installment sales                    |                |               |
| - Payment discount received                                             |                |               |
| - Other financial operating revenue                                     | 147,817        | 50,558        |
| <b>Add</b>                                                              | <b>147,817</b> | <b>50,558</b> |

## 6. Financial costs

| Item                                                                                                    | Q2, 2026    | Q2, 2025    |
|---------------------------------------------------------------------------------------------------------|-------------|-------------|
| - Borrowing costs                                                                                       |             |             |
| - Losses from selling or liquidating financial investments                                              |             |             |
| - Exchange rate difference loss                                                                         |             |             |
| - Interest on deferred payment or installment purchases                                                 |             |             |
| - Payment discount                                                                                      |             |             |
| - Provision for impairment of trading securities and provision for investment losses in other entities. |             |             |
| - Costs of unsuccessful bond or stock issuances                                                         |             |             |
| - Other financial costs                                                                                 | 497,284,260 | 497,284,260 |
| - Deductions from financial expenses                                                                    |             |             |
| <b>Add</b>                                                                                              | 497,284,260 | 497,284,260 |

**7. Other income**

| Item                                                                                          | Q2, 2026 | Q2, 2025 |
|-----------------------------------------------------------------------------------------------|----------|----------|
| - Liquidation and sale of fixed assets                                                        |          |          |
| - Profit from asset revaluation when contributing capital.                                    |          |          |
| - Fines collected                                                                             |          |          |
| - Taxes are reduced.                                                                          |          |          |
| - Amounts received as support, sponsorship, gifts, or donations are recorded as other income. |          |          |
| - Other items                                                                                 |          |          |
| <b>Add</b>                                                                                    |          |          |

**8. Other expenses**

| Item                                                                                        | Q2, 2026    | Q2, 2025         |
|---------------------------------------------------------------------------------------------|-------------|------------------|
| - The remaining value of fixed assets and the costs of liquidating or selling fixed assets. |             |                  |
| - Losses due to asset revaluation when contributing capital.                                |             |                  |
| - Penalties                                                                                 |             |                  |
| - Other expenses                                                                            | 320,000,000 | (10,469,138,816) |
| <b>Add</b>                                                                                  | 320,000,000 | (10,469,138,816) |

**Selling expenses and administrative expenses**

| Item                                                                              | Q2, 2026    | Q2, 2025    |
|-----------------------------------------------------------------------------------|-------------|-------------|
| a) Business management expenses incurred during the period                        | 418,702,988 | 435,002,584 |
| - Details of items accounting for 10% or more of total business management costs. |             |             |
| - Other business management expenses                                              | 418,702,988 | 435,002,584 |
| b) Selling expenses incurred during the period                                    |             |             |
| - Details of items accounting for 10% or more of total selling expenses.          |             |             |
| Other selling expenses                                                            |             |             |

|                                                                         |  |  |
|-------------------------------------------------------------------------|--|--|
| c) Reductions in selling expenses and administrative expenses           |  |  |
| - Reversal of provisions for product, goods, and construction warranty. |  |  |
| - Reversal of restructuring provisions and other provisions             |  |  |
| - Other write-offs                                                      |  |  |

**10. Production and business costs by element**

| Item                                 | Q2, 2026           | Q2, 2025           |
|--------------------------------------|--------------------|--------------------|
| - Cost of raw materials and supplies | 3,100,001          | 9,822,559          |
| - Labor costs                        |                    |                    |
| - Depreciation costs of fixed assets |                    |                    |
| - Outsourced service costs           | 415,602,987        | 425,180,025        |
| - Other expenses in cash             |                    |                    |
| <b>Add</b>                           | <b>418,702,988</b> | <b>435,002,584</b> |

**Note:**

Regarding the explanation of the "Production and Business Costs by Element" indicator, depending on the characteristics and industry of the business and based on the beginning balance and transactions during the period of the relevant accounting accounts, the enterprise shall provide a detailed explanation of the production and business costs by element reflected in the Income Statement.

In cases where the nature of the business prevents an enterprise from presenting information elements on the Income Statement according to the function of the cost, it may present them according to the nature of the cost. When presenting the explanation of production and business costs by element, it must be ensured that the total of production and business costs by element equals the total costs recorded in the Income Statement.

Businesses have the right to choose other cost bases, but they must ensure that they provide a full explanation of costs by element.

**11. Corporate income tax expense**

| Item                                                                                                          | Q2, 2026      | Q2, 2025      |
|---------------------------------------------------------------------------------------------------------------|---------------|---------------|
| - Pre-tax accounting profit                                                                                   | (808.021.673) | 9,536,902,530 |
| - Tax is calculated based on the current corporate income tax rate.                                           |               |               |
| Adjustments (depending on the specific characteristics of the business, explain the adjustments accordingly): |               |               |
| - Tax-exempt income                                                                                           |               |               |
| - Non-deductible expenses                                                                                     |               |               |
| - Provision for shortfalls/surpluses from previous years                                                      |               |               |
| Corporate income tax expense                                                                                  |               |               |
| Current corporate income tax expense                                                                          |               |               |
| Deferred corporate income tax expense (**)                                                                    |               |               |
| Corporate income tax expense (*)                                                                              |               |               |

(\*) Corporate income tax expense for the fiscal year is estimated based on taxable income and may be subject to adjustments depending on tax authority audits.

| Deferred corporate income tax expense                                                            | Q2, 2026 | Q2, 2025 |
|--------------------------------------------------------------------------------------------------|----------|----------|
| - Deferred corporate income tax expense arising from taxable temporary differences.              |          |          |
| - Deferred corporate income tax expense arising from the reversal of deferred income tax assets. |          |          |

|                                                                                                  |  |  |
|--------------------------------------------------------------------------------------------------|--|--|
| - Deferred corporate income tax income arising from deductible temporary differences.            |  |  |
| - Deferred corporate income tax income arising from taxable losses and unused tax credits .      |  |  |
| - Deferred corporate income tax income arising from the reversal of deferred income tax payable. |  |  |
| - Total deferred corporate income tax expense                                                    |  |  |

### **VIII . Additional Information for Items Presented in the Statement of Cash Flows**

#### **1. Funds held by a business but not used.**

Provide a detailed explanation of the value and reasons for holding cash and cash equivalents that the enterprise cannot use due to legal restrictions or other constraints that the enterprise must comply with.

#### **2. Non-cash transactions that will affect the Cash Flow Statement in the future.**

| <b>Item</b>                                                                               | <b>Q2, 2026</b> | <b>Q2, 2025</b> |
|-------------------------------------------------------------------------------------------|-----------------|-----------------|
| - Acquiring assets by assuming directly related liabilities or through financial leasing. |                 |                 |
| - Acquiring a business through a stock issuance.                                          |                 |                 |
| - Convert debt into equity                                                                |                 |                 |
| - Other non-cash transactions                                                             |                 |                 |

#### **3. Amount of borrowed funds actually collected during the period:**

- Money received from borrowing under a standard loan agreement;
- Proceeds from the issuance of ordinary bonds;
- Proceeds from the issuance of convertible bonds;
- Proceeds from the issuance of preferred shares are classified as liabilities;
- Proceeds from repurchase agreements of government bonds and securities REPOs;
- Money received from borrowing in other forms.

#### **4. Amount of principal actually repaid during the period:**

- Repayment of principal loan amount according to a standard loan agreement;
- Payment of principal on ordinary bonds;
- Payment of principal on convertible bonds;
- Payments for the principal of preferred stock are classified as liabilities;
- Payments for repurchase agreements of government bonds and securities REPOs;
- Repayment of loans in other forms.

#### **5. Acquisition and disposal of subsidiaries during the reporting period.**

- Total value of acquisitions or liquidations of subsidiaries during the period;
- The value of the purchase or liquidation of the subsidiary is paid in cash and cash equivalents;
- The actual cash and cash equivalents held in the subsidiary or other business unit being acquired or liquidated;
- The portion of asset value (aggregated by asset type) excluding cash and cash equivalents and liabilities in the subsidiary acquired or disposed of during the period.

### **IX. Other information**

1. Contingent liabilities, commitments, and other financial information:
2. Events occurring after the end of the accounting period: .....
3. Information about stakeholders (in addition to the information already explained in the sections above).
4. Present assets, revenue, and business results by segment (by business sector or geographic area) as prescribed by Vietnamese Accounting Standard No. 28 - Segment Reporting.
- (1):...
- (2):...
5. Comparative information (changes in information in the Financial Statements of previous accounting periods): .....

6. Information regarding the fulfillment of the going concern assumption applies when the Board of Directors determines that there exist events or conditions that may cast substantial doubt on the entity's ability to continue as a going concern. In such cases, the disclosures to the financial statements of the enterprise must:

- Provide a full description of the principal events or conditions that give rise to substantial doubt about the business's ability to continue operating and the Board of Directors' plans to address these events or conditions;
- Clearly state the uncertainties that the company's management is aware of relating to events or conditions that could cast significant doubt on the company's ability to continue as a going concern;
- The Board of Directors' conclusion on whether or not there are material uncertainties relating to the going concern of the business, thereby determining whether or not the business can recover its assets and pay its liabilities in the normal course of its business.

7. Explanation of key assumptions and estimates, including:

- a) The nature of the assumptions or the uncertainty of the estimate;
- b) Reasons and amounts that may be affected by assumptions or uncertainties in the estimate;
- c) Assessing the likelihood of different scenarios occurring;
- d) Measures/solutions that the Board of Directors intends to implement to mitigate the impact on items on the Financial Statements should uncertainty occur in the following fiscal year.

8. Other measures/solutions .....

**X. Amendments and additions to the forms, names, and content of indicators of the Financial Statement compared to the Financial Statement forms prescribed by the Ministry of Finance (if any)**

But The names of the indicators have been amended, supplemented, or changed according to regulations: ...

- The content of the indicators has been amended, supplemented, or changed according to regulations: ....

- Reason for the change:...

Prepared by

(Sign, full name)

*Uum*

*Hoàng Xuân Vũ*

Chief accountant

(Sign, full name)

*Uum*

*Hoàng Xuân Vũ*

Form, Day 30 month 07 year 2016



Director

(Signature, seal)

CHỦ TỊCH

*Nguyễn Đình Hùng*