

**INTERIM COMBINED  
FINANCIAL STATEMENTS**  
FOR THE ACCOUNTING PERIOD  
FROM 1 JANUARY 2026 TO 30 JUNE 2026

**ONE TECHNOLOGIES  
CORPORATION**

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# ONE TECHNOLOGIES CORPORATION

## GENERAL INFORMATION

### Corporate information

One Technologies Corporation (hereinafter referred to as “the Company”) is a joint stock company operating under Enterprise Registration Certificate 0100233174, initially issued on 06 March 2001 and amended for the 25<sup>th</sup> time on 07 July 2026 by Hanoi Department of Finance.

*The Company’s principal business activities include:* Consulting, designing, providing and executing installation of electronic and telecommunications equipment, informatics, industrial electrical systems, fire alarm, burglar alarm, security and etc.; generating commercial electricity.

### Head office

- Address : No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam
- Tel. : (024) 3976 5086
- Fax : (024) 3976 5123

### Affiliate:

The Company only has one affiliate, which is a branch located at No. 62 Nguyen Duy Hieu Road, An Khanh Ward, Ho Chi Minh City, Vietnam.

### Board of Directors

The members of the Board of Directors during the period and up to the date of this statement include:

| Full name           | Position           |                           |
|---------------------|--------------------|---------------------------|
| Mr. Lu Hong Chieu   | Chairman           |                           |
| Mr. Dang Anh Phuong | Vice Chairman      |                           |
| Mr. Hoang Ha        | Member             | Resigned on 30 June 2026  |
| Mr. Nguyen Ha Thanh | Independent Member | Resigned on 30 June 2026  |
| Mr. Dinh Quang Thai | Independent Member | Resigned on 30 June 2026  |
| Mr. Le Thang Long   | Independent Member | Appointed on 30 June 2026 |
| Mr. Dinh Ngoc Lan   | Vice Chairman      | Appointed on 01 July 2026 |
|                     | Member             | Appointed on 30 June 2026 |
| Ms. Nguyen Thi Hai  | Member             | Appointed on 30 June 2026 |

### Board of Supervisors (“BOS”)

The members of the Board of Supervisors during the period and up to the date of this statement include:

| Full name         | Position    |
|-------------------|-------------|
| Mr. Vu Binh Minh  | Head of BOS |
| Ms. Doan Thu Hang | Member      |
| Ms. Do Lien Huong | Member      |

### Executive Officers

The members of the Executive Officers during the period and up to the date of this statement include:

| Full name                  | Position                |                          |
|----------------------------|-------------------------|--------------------------|
| Mr. Dang Anh Phuong        | General Director        |                          |
| Mr. Lu Hong Chieu          | Deputy General Director | Resigned on 13 May 2026  |
| Mr. Hoang Ha               | Deputy General Director |                          |
| Mr. Le Viet Thang          | Deputy General Director |                          |
| Mr. Dinh Ngoc Lan          | Deputy General Director | Appointed on 13 May 2026 |
| Ms. Nguyen Thi Hai         | Chief Financial Officer | Appointed on 13 May 2026 |
| Mr. La Thanh Can           | Branch Director         |                          |
| Ms. Nguyen Thi Minh Nguyet | Chief Accountant        |                          |

## **ONE TECHNOLOGIES CORPORATION**

### **GENERAL INFORMATION (cont.)**

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#### **Legal representative**

The legal representative of the Company during the period and up to the date of this statement is Mr. Dang Anh Phuong - General Director. From 07 July 2026, the Company has two legal representatives, including Mr. Dang Anh Phuong - General Director and Mr. Lu Hong Chieu – BOD Chairman.

#### **Auditor**

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.



## **STATEMENT OF THE LEGAL REPRESENTATIVE**

The legal representative of One Technologies Corporation (hereinafter referred to as “the Company”) presents this statement together with the Interim Combined Financial Statements for the accounting period from 1 January 2026 to 30 June 2026.

### **Responsibilities of the Executive Officers**

The Executive Officers are responsible for the preparation of the Interim Combined Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Interim Combined Financial Statements, the legal representative must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Interim Combined Financial Statements;
- Prepare the Interim Combined Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Combined Financial Statements.

The Executive Officers hereby ensure that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The Executive Officers are also responsible for safeguarding the Company’s assets and consequently have taken appropriate measures to prevent and detect frauds and other irregularities.

The Executive Officers representative hereby confirm that the Company has complied with the aforementioned requirements in preparation of the Interim Combined Financial Statements.

### **Statement of the legal representative**

In the opinion of the legal representative, the Interim Combined Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026 and of its financial performance and cash flows for the accounting period from 1 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Combined Financial Statements.



**Dang Anh Phuong**

21 August 2026



No. 2.0563/26/TC-AC

**REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION****To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE EXECUTIVE OFFICERS  
ONE TECHNOLOGIES CORPORATION**

We have reviewed the accompanying Interim Combined Financial Statements of One Technologies Corporation (hereinafter referred to as "the Company"), which were prepared on 21 August 2026, from page 06 to page 35, comprising the Interim Combined Statement of Financial Position as at 30 June 2026, the Interim Combined Statement of Income, the Interim Combined Statement of Cash Flows for the accounting period from 1 January 2026 to 30 June 2026 and the Notes to the Interim Combined Financial Statements.

**Responsibility of the Executive Officers**

The Company's Executive Officers are responsible for the preparation, true and fair presentation of the Company's Interim Combined Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Combined Financial Statements; and responsible for such internal control as the Executive Officers determine necessary to enable the preparation and presentation of the Interim Combined Financial Statements to be free from material misstatement due to fraud or error.

**Responsibility of Auditors**

Our responsibility is to express a conclusion on the Interim Combined Financial Statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards on Auditing and therefore, it does not enable us to obtain a reasonable assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express our audit opinion.

**Conclusion of Auditors**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Combined Financial Statements do not give a true and fair view, in all material respects, of the financial position of One Technologies Corporation as at 30 June 2026 and of its financial performance and cash flows for the accounting period from 1 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Combined Financial Statements.

**Other matter**

The Report on review of the Company's Interim Combined Financial Statements for the accounting period from 1 January 2026 to 30 June 2026 has been prepared in both Vietnamese and English. In the event of any discrepancy between the two versions, the Vietnamese version shall prevail.

**For and on behalf of****A&C Auditing and Consulting Co., Ltd.****Hanoi Branch****Nguyen Hoang Duc – Partner***Audit Practice Registration Certificate: No. 0368-2023-008-1*

Authorized Signatory

Hanoi, 21 August 2026





**ONE TECHNOLOGIES CORPORATION**

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

**INTERIM COMBINED FINANCIAL STATEMENTS**

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

**INTERIM COMBINED STATEMENT OF FINANCIAL POSITION**

(Full form)

As at 30 June 2026

Unit: VND

| ITEMS                                                                   | Code       | Note       | Ending balance         | Beginning balance      |
|-------------------------------------------------------------------------|------------|------------|------------------------|------------------------|
| <b>A - CURRENT ASSETS</b>                                               | <b>100</b> |            | <b>538,814,846,373</b> | <b>338,273,321,140</b> |
| <b>I. Cash and cash equivalents</b>                                     | <b>110</b> | <b>V.1</b> | <b>49,246,991,828</b>  | <b>51,038,525,395</b>  |
| 1. Cash                                                                 | 111        |            | 49,246,991,828         | 33,225,177,704         |
| 2. Cash equivalents                                                     | 112        |            | -                      | 17,813,347,691         |
| <b>II. Short-term financial investments</b>                             | <b>120</b> |            | <b>44,731,542,674</b>  | -                      |
| 1. Trading securities                                                   | 121        |            | -                      | -                      |
| 2. Provisions for diminution in value of trading securities             | 122        |            | -                      | -                      |
| 3. Short-term held-to-maturity investments                              | 123        | V.2        | 44,731,542,674         | -                      |
| 4. Provisions for impairment of short-term held-to-maturity investments | 124        |            | -                      | -                      |
| 5. Other short-term investments                                         | 125        |            | -                      | -                      |
| 6. Provisions for impairment of other short-term investments            | 126        |            | -                      | -                      |
| <b>III. Short-term receivables</b>                                      | <b>130</b> |            | <b>367,365,315,599</b> | <b>222,260,400,739</b> |
| 1. Short-term trade receivables                                         | 131        | V.3        | 161,258,399,748        | 254,224,534,589        |
| 2. Short-term prepayments to suppliers                                  | 132        | V.4        | 226,584,908,538        | 3,680,185,416          |
| 3. Short-term inter-company receivables                                 | 133        |            | -                      | -                      |
| 4. Receivables based on the progress of construction contracts          | 134        |            | -                      | -                      |
| 5. Other short-term receivables                                         | 135        | V.5a       | 7,512,664,711          | 6,367,656,397          |
| 6. Allowance for short-term doubtful debts                              | 136        | V.6        | (27,990,657,398)       | (42,011,975,663)       |
| 7. Shortage of assets awaiting resolution                               | 137        |            | -                      | -                      |
| <b>IV. Inventories</b>                                                  | <b>140</b> | <b>V.7</b> | <b>72,320,668,571</b>  | <b>64,483,631,629</b>  |
| 1. Inventories                                                          | 141        |            | 73,981,512,490         | 66,144,475,548         |
| 2. Allowance for devaluation of inventories                             | 142        |            | (1,660,843,919)        | (1,660,843,919)        |
| <b>V. Short-term biological assets</b>                                  | <b>150</b> |            | -                      | -                      |
| 1. Short-term consumable livestock                                      | 151        |            | -                      | -                      |
| 2. Short-term consumable crops/plants                                   | 152        |            | -                      | -                      |
| 3. Provisions for impairment of short-term biological assets            | 153        |            | -                      | -                      |
| <b>VI. Other current assets</b>                                         | <b>160</b> |            | <b>5,150,327,701</b>   | <b>490,763,377</b>     |
| 1. Short-term deferred expenses                                         | 161        | V.8a       | 3,103,709,256          | 153,304,691            |
| 2. Deductible VAT                                                       | 162        |            | 1,592,378,737          | -                      |
| 3. Taxes and other receivables from the State                           | 163        | V.12       | 454,239,708            | 337,458,686            |
| 4. Trading Government bonds                                             | 164        |            | -                      | -                      |
| 5. Other current assets                                                 | 165        |            | -                      | -                      |



**ONE TECHNOLOGIES CORPORATION**

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

**INTERIM COMBINED FINANCIAL STATEMENTS**

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

**Interim Combined Statement of Financial Position (cont.)**

| ITEMS                                                                   | Code       | Note | Ending balance         | Beginning balance      |
|-------------------------------------------------------------------------|------------|------|------------------------|------------------------|
| <b>B - NON-CURRENT ASSETS</b>                                           | <b>200</b> |      | <b>13,245,593,837</b>  | <b>9,722,830,526</b>   |
| <b>I. Long-term receivables</b>                                         | <b>210</b> |      | <b>115,600,000</b>     | <b>108,100,000</b>     |
| 1. Long-term trade receivables                                          | 211        |      | -                      | -                      |
| 2. Long-term prepayments to suppliers                                   | 212        |      | -                      | -                      |
| 3. Working capital in affiliates                                        | 213        |      | -                      | -                      |
| 4. Long-term inter-company receivables                                  | 214        |      | -                      | -                      |
| 5. Other long-term receivables                                          | 215        | V.5b | 115,600,000            | 108,100,000            |
| 6. Allowance for long-term doubtful debts                               | 216        |      | -                      | -                      |
| <b>II. Fixed assets</b>                                                 | <b>220</b> |      | <b>8,496,731,327</b>   | <b>9,424,999,998</b>   |
| 1. Tangible fixed assets                                                | 221        | V.9  | 8,496,731,327          | 9,424,999,998          |
| - Historical costs                                                      | 222        |      | 25,219,459,054         | 25,307,263,395         |
| - Accumulated depreciation                                              | 223        |      | (16,722,727,727)       | (15,882,263,397)       |
| 2. Finance lease assets                                                 | 224        |      | -                      | -                      |
| - Historical costs                                                      | 225        |      | -                      | -                      |
| - Accumulated depreciation                                              | 226        |      | -                      | -                      |
| 3. Intangible fixed assets                                              | 227        |      | -                      | -                      |
| - Historical costs                                                      | 228        |      | -                      | -                      |
| - Accumulated amortization                                              | 229        |      | -                      | -                      |
| <b>III. Long-term biological assets</b>                                 | <b>230</b> |      | -                      | -                      |
| 1. Bearer livestock                                                     | 231        |      | -                      | -                      |
| a) Immature bearer livestock                                            | 232        |      | -                      | -                      |
| b) Mature bearer livestock                                              | 233        |      | -                      | -                      |
| - Historical costs                                                      | 234        |      | -                      | -                      |
| - Accumulated depreciation                                              | 235        |      | -                      | -                      |
| 2. Long-term consumable livestock                                       | 236        |      | -                      | -                      |
| 3. Long-term consumable crops/plants                                    | 237        |      | -                      | -                      |
| 4. Provisions for impairment of long-term biological assets             | 238        |      | -                      | -                      |
| <b>IV. Investment properties</b>                                        | <b>240</b> |      | -                      | -                      |
| - Historical costs                                                      | 241        |      | -                      | -                      |
| - Accumulated depreciation                                              | 242        |      | -                      | -                      |
| <b>V. Long-term assets in progress</b>                                  | <b>250</b> |      | -                      | -                      |
| 1. Long-term work in progress                                           | 251        |      | -                      | -                      |
| 2. Construction-in-progress                                             | 252        |      | -                      | -                      |
| <b>VI. Long-term financial investments</b>                              | <b>260</b> |      | -                      | -                      |
| 1. Investments in subsidiaries                                          | 261        |      | -                      | -                      |
| 2. Investments in joint ventures and associates                         | 262        |      | -                      | -                      |
| 3. Investments in other entities                                        | 263        |      | -                      | -                      |
| 4. Provisions for impairment of long-term investments in other entities | 264        |      | -                      | -                      |
| 5. Long-term held-to-maturity investments                               | 265        |      | -                      | -                      |
| 6. Provisions for impairment of long-term held-to-maturity investments  | 266        |      | -                      | -                      |
| <b>VII. Other non-current assets</b>                                    | <b>270</b> |      | <b>4,633,262,510</b>   | <b>189,730,528</b>     |
| 1. Long-term deferred expenses                                          | 271        | V.8b | 4,633,262,510          | 189,730,528            |
| 2. Deferred income tax assets                                           | 272        |      | -                      | -                      |
| 3. Long-term components and spare parts                                 | 273        |      | -                      | -                      |
| 4. Other non-current assets                                             | 274        |      | -                      | -                      |
| <b>TOTAL ASSETS</b>                                                     | <b>280</b> |      | <b>552,060,440,210</b> | <b>347,996,151,666</b> |



**ONE TECHNOLOGIES CORPORATION**

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

**INTERIM COMBINED FINANCIAL STATEMENTS**

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

**Interim Combined Statement of Financial Position (cont.)**

| ITEMS                                                         | Code       | Note  | Ending balance         | Beginning balance      |
|---------------------------------------------------------------|------------|-------|------------------------|------------------------|
| <b>C - LIABILITIES</b>                                        | <b>300</b> |       | <b>436,846,479,837</b> | <b>242,609,147,123</b> |
| <b>I. Current liabilities</b>                                 | <b>310</b> |       | <b>430,071,369,669</b> | <b>241,334,463,576</b> |
| 1. Short-term trade payables                                  | 311        | V.10  | 80,070,951,388         | 160,474,538,284        |
| 2. Short-term advances from customers                         | 312        | V.11  | 199,105,533,975        | 13,912,772,455         |
| 3. Payables for dividends and profit distributions            | 313        |       | 4,100,824,550          | 4,100,824,550          |
| 4. Short-term taxes and other obligations to the State Budget | 314        | V.12  | 2,951,479,954          | 2,621,711,057          |
| 5. Payables to employees                                      | 315        |       | 405,217,614            | 599,847,496            |
| 6. Short-term accrued expenses                                | 316        | V.13  | 3,418,170,843          | 5,440,524,710          |
| 7. Short-term inter-company payables                          | 317        |       | -                      | -                      |
| 8. Payables based on the progress of construction contracts   | 318        |       | -                      | -                      |
| 9. Short-term deferred revenue                                | 319        | V.14  | 4,627,322,059          | 4,565,717,646          |
| 10. Other short-term payables                                 | 320        | V.15  | 1,245,413,538          | 1,209,466,032          |
| 11. Short-term borrowings and finance leases                  | 321        | V.16a | 133,852,591,033        | 48,293,390,227         |
| 12. Short-term provisions                                     | 322        |       | -                      | -                      |
| 13. Bonus and welfare funds                                   | 323        | V.17  | 293,864,715            | 115,671,119            |
| 14. Price stabilization fund                                  | 324        |       | -                      | -                      |
| 15. Trading Government bonds                                  | 325        |       | -                      | -                      |
| <b>II. Non-current liabilities</b>                            | <b>330</b> |       | <b>6,775,110,168</b>   | <b>1,274,683,547</b>   |
| 1. Long-term trade payables                                   | 331        |       | -                      | -                      |
| 2. Long-term advances from customers                          | 332        |       | -                      | -                      |
| 3. Long-term taxes and other obligations to the State Budget  | 333        |       | -                      | -                      |
| 4. Long-term accrued expenses                                 | 334        |       | -                      | -                      |
| 5. Inter-company payables for working capital                 | 335        |       | -                      | -                      |
| 6. Long-term inter-company payables                           | 336        |       | -                      | -                      |
| 7. Long-term deferred revenue                                 | 337        | V.14  | 6,456,439,279          | -                      |
| 8. Other long-term payables                                   | 338        |       | -                      | -                      |
| 9. Long-term borrowings and finance leases                    | 339        | V.16b | 318,670,889            | 1,274,683,547          |
| 10. Convertible bonds                                         | 340        |       | -                      | -                      |
| 11. Preferred shares                                          | 341        |       | -                      | -                      |
| 12. Deferred income tax liabilities                           | 342        |       | -                      | -                      |
| 13. Long-term provisions                                      | 343        |       | -                      | -                      |
| 14. Science and technology development fund                   | 344        |       | -                      | -                      |

**ONE TECHNOLOGIES CORPORATION**

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

**INTERIM COMBINED FINANCIAL STATEMENTS**

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

**Interim Combined Statement of Financial Position (cont.)**

| ITEMS                                                             | Code       | Note        | Ending balance         | Beginning balance      |
|-------------------------------------------------------------------|------------|-------------|------------------------|------------------------|
| <b>D - OWNERS' EQUITY</b>                                         | <b>400</b> | <b>V.18</b> | <b>115,213,960,373</b> | <b>105,387,004,543</b> |
| 1. Owners' contribution capital                                   | 411        |             | 79,603,100,000         | 79,603,100,000         |
| - Ordinary shares carrying voting rights                          | 411a       |             | 79,603,100,000         | 79,603,100,000         |
| - Preferred shares                                                | 411b       |             | -                      | -                      |
| 2. Share premiums                                                 | 412        |             | 569,520,609            | 569,520,609            |
| 3. Bond conversion options                                        | 413        |             | -                      | -                      |
| 4. Other sources of capital                                       | 414        |             | 5,716,846,282          | 5,548,535,177          |
| 5. Treasury shares                                                | 415        |             | (330,903,170)          | (330,903,170)          |
| 6. Differences on asset revaluation                               | 416        |             | -                      | -                      |
| 7. Foreign exchange differences                                   | 417        |             | -                      | -                      |
| 8. Investment and development fund                                | 418        |             | 8,217,877,737          | 8,217,877,737          |
| 9. Other funds                                                    | 419        |             | -                      | -                      |
| 10. Retained earnings                                             | 420        |             | 21,437,518,915         | 11,778,874,190         |
| - Retained earnings accumulated to the end of the previous period | 420a       |             | 10,780,749,489         | 11,778,874,190         |
| - Retained earnings of the current period                         | 420b       |             | 10,656,769,426         | -                      |
| <b>TOTAL RESOURCES</b>                                            | <b>440</b> |             | <b>552,060,440,210</b> | <b>347,996,151,666</b> |

Prepared by



Pham Thi Ngoc Mai

Chief Accountant

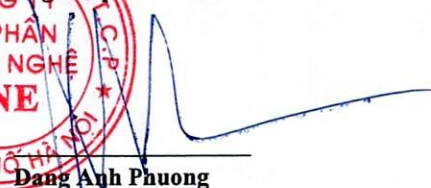


Nguyen Thi Minh Nguyet



Approved on 21 August 2026

Legal representative

  
Dang Anh Phuong



**ONE TECHNOLOGIES CORPORATION**

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

**INTERIM COMBINED FINANCIAL STATEMENTS**

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

**INTERIM COMBINED STATEMENT OF INCOME**

(Full form)

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

Unit: VND

| ITEMS                                                                       | Code | Note | Accumulated from the beginning of the year<br>to the end of the current period |                 |
|-----------------------------------------------------------------------------|------|------|--------------------------------------------------------------------------------|-----------------|
|                                                                             |      |      | Current year                                                                   | Previous year   |
| 1. Revenue from sales of merchandise and rendering of services              | 01   | VI.1 | 199,376,788,307                                                                | 103,380,555,557 |
| 2. Revenue deductions                                                       | 02   |      | -                                                                              | -               |
| 3. Net revenue from sales of merchandise and rendering of services          | 10   |      | 199,376,788,307                                                                | 103,380,555,557 |
| 4. Cost of sales                                                            | 11   | VI.2 | 187,301,288,914                                                                | 89,135,760,618  |
| 5. Gross profit/ (loss) from sales of merchandise and rendering of services | 20   |      | 12,075,499,393                                                                 | 14,244,794,939  |
| 6. Gain/(loss) on disposal, liquidation of investment properties            | 21   |      | -                                                                              | -               |
| 7. Financial income                                                         | 22   | VI.3 | 1,328,646,551                                                                  | 197,410,296     |
| 8. Financial expenses                                                       | 23   | VI.4 | 2,850,735,235                                                                  | 1,230,149,289   |
| In which: Borrowing costs                                                   | 24   |      | 2,819,925,732                                                                  | 741,595,756     |
| 9. Selling expenses                                                         | 25   | VI.5 | 1,127,261,653                                                                  | 1,404,640,552   |
| 10. General and administration expenses                                     | 26   | VI.6 | (3,894,734,358)                                                                | 11,114,191,117  |
| 11. Net operating profit/ (loss)                                            | 30   |      | 13,320,883,414                                                                 | 693,224,277     |
| 12. Other income                                                            | 31   | VI.7 | 578,542,876                                                                    | 1,613,111       |
| 13. Other expenses                                                          | 32   | VI.8 | 305,729,202                                                                    | 29,913,016      |
| 14. Other profit/ (loss)                                                    | 40   |      | 272,813,674                                                                    | (28,299,905)    |
| 15. Total accounting profit/ (loss) before tax                              | 50   |      | 13,593,697,088                                                                 | 664,924,372     |
| 16. Current income tax                                                      | 51   | V.12 | 2,936,927,662                                                                  | 189,995,137     |
| 17. Deferred income tax                                                     | 52   |      | -                                                                              | -               |
| 18. Profit/ (loss) after tax                                                | 60   |      | 10,656,769,426                                                                 | 474,929,235     |
| 19. Basic earnings per share                                                | 70   | VI.9 | 1,350                                                                          | 60              |
| 20. Diluted earnings per share                                              | 71   | VI.9 | 1,350                                                                          | 60              |

Prepared by

Chief Accountant

Pham Thi Ngoc Mai

Nguyen Thi Minh Nguyet

Approved on 21 August 2026

Legal representative

Dang Anh Phuong



**ONE TECHNOLOGIES CORPORATION**

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

**INTERIM COMBINED FINANCIAL STATEMENTS**

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

**INTERIM COMBINED STATEMENT OF CASH FLOWS**

(Full form)

(Indirect method)

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

Unit: VND

| ITEMS                                                                              | Code      | Note | Accumulated from the beginning of the year<br>to the end of the current period |                       |
|------------------------------------------------------------------------------------|-----------|------|--------------------------------------------------------------------------------|-----------------------|
|                                                                                    |           |      | Current year                                                                   | Previous year         |
| <b>I. Cash flows from operating activities</b>                                     |           |      |                                                                                |                       |
| 1. Profit/ (loss) before tax                                                       | 01        |      | 13,593,697,088                                                                 | 664,924,372           |
| 2. Adjustments:                                                                    |           |      |                                                                                |                       |
| - Depreciation and amortization of fixed assets and investment properties          | 02        | V.9  | 981,963,115                                                                    | 1,092,965,123         |
| - Provisions and allowances                                                        | 03        | VI.6 | (14,021,318,265)                                                               | 2,388,765,101         |
| - Exchange (gain)/ loss due to revaluation of monetary items in foreign currencies | 04        | VI.4 | 26,634,006                                                                     | 228,457,805           |
| - (Gain)/ loss from investing and financing activities                             | 05        | VI.3 | (781,465,962)                                                                  | (500,000)             |
| - Borrowing costs                                                                  | 06        | VI.4 | 2,819,925,732                                                                  | 741,595,756           |
| - Others                                                                           | 07        |      | -                                                                              | -                     |
| 3. Operating profit/ (loss) before changes in working capital                      | 08        |      | 2,619,435,714                                                                  | 5,116,208,157         |
| - (Increase)/ decrease in receivables                                              | 09        |      | (132,812,310,398)                                                              | 68,886,145,129        |
| - (Increase)/ decrease in inventories                                              | 10        |      | (7,837,036,942)                                                                | 6,891,600,316         |
| - Increase/ (decrease) in payables                                                 | 11        |      | 107,829,263,037                                                                | (57,051,823,183)      |
| - Increase/ (decrease) in deferred expenses                                        | 12        |      | (7,393,936,547)                                                                | 186,508,112           |
| - (Increase)/ decrease in trading securities                                       | 13        |      | -                                                                              | -                     |
| - Borrowing costs paid                                                             | 14        |      | (2,303,930,103)                                                                | (972,195,950)         |
| - Corporate income tax paid                                                        | 15        | V.12 | (1,841,007,821)                                                                | (228,850,888)         |
| - Other cash inflows from operating activities                                     | 16        |      | -                                                                              | -                     |
| - Other cash outflows from operating activities                                    | 17        | V.17 | (651,620,000)                                                                  | (294,844,000)         |
| <b>Net cash flows from operating activities</b>                                    | <b>20</b> |      | <b>(42,391,143,060)</b>                                                        | <b>22,532,747,693</b> |
| <b>II. Cash flows from investing activities</b>                                    |           |      |                                                                                |                       |
| 1. Purchases and construction of fixed assets and other non-current assets         | 21        | V.9  | (53,694,444)                                                                   | -                     |
| 2. Proceeds from disposals of fixed assets and other non-current assets            | 22        |      | -                                                                              | 500,000               |
| 3. Cash outflows for lending, buying debt instruments of other entities            | 23        | V.2  | (44,442,000,000)                                                               | -                     |
| 4. Cash recovered from lending, selling debt instruments of other entities         | 24        |      | -                                                                              | -                     |
| 5. Investments in other entities                                                   | 25        |      | -                                                                              | -                     |
| 6. Proceeds from divestment of investments in other entities                       | 26        |      | 491,923,288                                                                    | -                     |
| 7. Interests earned, dividends and profits received                                | 27        |      | -                                                                              | -                     |
| <b>Net cash flows from investing activities</b>                                    | <b>30</b> |      | <b>(44,003,771,156)</b>                                                        | <b>500,000</b>        |

This statement should be read in conjunction with the Notes to the Interim Combined Financial Statements



**ONE TECHNOLOGIES CORPORATION**

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

**INTERIM COMBINED FINANCIAL STATEMENTS**

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

**Interim Combined Statement of Cash Flows (cont.)**

| ITEMS                                                                            | Code      | Note       | Accumulated from the beginning of the year<br>to the end of the current period |                                |
|----------------------------------------------------------------------------------|-----------|------------|--------------------------------------------------------------------------------|--------------------------------|
|                                                                                  |           |            | Current year                                                                   | Previous year                  |
| <b>III. Cash flows from financing activities</b>                                 |           |            |                                                                                |                                |
| 1. Proceeds from share issuance and capital contributions from owners            | 31        |            | -                                                                              | -                              |
| 2. Repayment for capital contributions and re-purchases of stocks already issued | 32        |            | -                                                                              | -                              |
| 3. Proceeds from borrowings                                                      | 33        | V.16a      | 161,835,367,897                                                                | 17,632,409,435                 |
| 4. Repayment for borrowings                                                      | 34        | V.16a      | (77,232,179,749)                                                               | (94,388,720,420)               |
| 5. Repayments for finance lease principal                                        | 35        |            | -                                                                              | -                              |
| 6. Dividends and profits paid to the owners                                      | 36        |            | -                                                                              | -                              |
| <i>Net cash flows from financing activities</i>                                  | <b>40</b> |            | <u><b>84,603,188,148</b></u>                                                   | <u><b>(76,756,310,985)</b></u> |
| <b>Net cash flows during the period</b>                                          | <b>50</b> |            | <b>(1,791,726,068)</b>                                                         | <b>(54,223,063,292)</b>        |
| <b>Beginning cash and cash equivalents</b>                                       | <b>60</b> | <b>V.1</b> | <b>51,038,525,395</b>                                                          | <b>76,029,793,987</b>          |
| Effects of fluctuations in foreign exchange rates                                | 61        |            | 192,501                                                                        | 148,693                        |
| <b>Ending cash and cash equivalents</b>                                          | <b>70</b> | <b>V.1</b> | <u><b>49,246,991,828</b></u>                                                   | <u><b>21,806,879,388</b></u>   |

Prepared by



Pham Thi Ngoc Mai

Chief Accountant



Nguyen Thi Minh Nguyet

Approved on 21 August 2026

Legal representative



Đang Anh Phuong

# ONE TECHNOLOGIES CORPORATION

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

## INTERIM COMBINED FINANCIAL STATEMENTS

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

### NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS

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

#### I. GENERAL INFORMATION

##### 1. Form of ownership

One Technologies Corporation (hereinafter referred to as “the Company”) is a joint stock company.

##### 2. Operating fields

The Company operates in the fields of commercial trade and services.

##### 3. Business activities

The principal business activities of the Company include: Consulting, designing, providing and executing installation of electronic and telecommunications equipment, informatics, industrial electrical systems, fire alarm systems, burglar alarm systems, security systems, etc.; generating commercial electricity.

##### 4. Normal operating cycle

The normal operating cycle of the Company is within 12 months.

##### 5. Effects of the Company’s operations during the period on the Financial Statements

During the period, the Company’s revenue increased significantly compared with the comparable period of the previous year, primarily due to revenue generated from the sale of three genuine Caterpillar machines, model 3516C, with a capacity of 2,525 kW, with a total value of VND 111,105,000,000.

##### 6. Structure of the Company

###### *Affiliates*

The Company only has one affiliate that is a legal entity and uses centralized accounting, which is the Branch of One Technologies Corporation, located at 62 Nguyen Duy Hieu Street, An Khanh Ward, Ho Chi Minh City, Vietnam.

##### 7. Number of employees

As at 30 June 2026, the Company had 78 employees (as at 1 January 2026: 69 employees).

##### 8. Statement on information comparability in the Financial Statements

The corresponding figures of the previous period are comparable to those of the current period. During the period, the Company first adopted the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance (“Circular 99”) in place of Circular No. 200/2014/TT-BTC dated 22 December 2014 (“Circular 200”). Accordingly, certain line items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the “Beginning balance of the previous year” and “Previous period” columns in the Interim Financial Statements have been restated in accordance with the new classifications and terminology of Circular 99 to ensure comparability. These changes do not affect the Company’s total assets, total liabilities, owners’ equity, or profit after tax.

##### 9. Other information

The Company’s shares were listed on the Hanoi Stock Exchange (HNX) under the stock code “ONE” pursuant to Decision No. 210/QĐ-TTGDHN dated 12 June 2008 issued by the Hanoi Stock Exchange. The first date of transaction was 25 June 2008. The number of listed shares at the end of the accounting period was 7,960,310 shares, with a face value of VND 10,000 per share.



# **ONE TECHNOLOGIES CORPORATION**

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

## **INTERIM COMBINED FINANCIAL STATEMENTS**

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

### **Notes to the Interim Combined Financial Statements (continued)**

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## **II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY**

### **1. Accounting period**

The Company's accounting period begins on 01 January and ends on 31 December annually.

### **2. Accounting currency**

The accounting currency is the Vietnamese Dong (VND), as transactions are primarily conducted in VND.

## **III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM**

### **1. Applicable Accounting System**

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), as well as the Ministry of Finance's guiding circulars on the implementation of accounting standards in the preparation and presentation of Financial Statements.

#### ***Adoption of the New Enterprise Accounting System***

The fiscal year ended 31 December 2026 is the first year in which the Company adopts the Enterprise Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to Circular 99 is carried out using the following methods:

- For changes in accounting policies for which Circular 99 provides specific transition guidance, the Company follows that guidance.
- For changes in accounting policies for which Circular 99 does not require retrospective or simplified retrospective adjustment, the Company applies the non-retrospective method.

### **2. Statement on the compliance with the Accounting Standards and System**

The Company's Executive Officers ensure the compliance with all the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of Financial Statements.

## **IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL PROVISIONS**

### **1. Basis of preparation of the Financial Statements**

The Financial Statements are prepared on the accrual basis accounting (except for information related to cash flows), in accordance with the historical cost convention and on the going-concern basis.

The Company's affiliates maintain separate accounting systems and operate on a centralized accounting basis. The Company's Financial Statements are prepared by combining the Financial Statements of the Head Office and its affiliates authorized to prepare their own Financial Statements. Intra-group transactions and balances between the Head Office and its affiliates, as well as among the affiliates themselves, are eliminated during the preparation of the Combined Financial Statements.

### **2. Foreign currency transactions**

Foreign currency transactions are translated at the actual exchange rate on the date of transaction. The ending balances of monetary items in foreign currencies at the end of the accounting period (excluding foreign currency-denominated accounts receivable for which an allowance for doubtful debts has been established) are revalued at the average transfer exchange rate of Vietnam Technological and Commercial Joint Stock Bank (where the Company frequently conducts transactions).



# ONE TECHNOLOGIES CORPORATION

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

## INTERIM COMBINED FINANCIAL STATEMENTS

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

Notes to the Interim Combined Financial Statements (continued)

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Foreign exchange rate differences incurred during the period from foreign currency transactions are recognized as financial income (if a gain) or financial expenses (if a loss). Exchange differences arising from the revaluation of foreign currency-denominated monetary items at the end of the accounting period are presented as the net amount of total gains and total losses arising from the revaluation of such items and are recognized as financial income (if a gain) or financial expenses (if a loss).

### 3. Cash and cash equivalents

Cash includes cash on hand, demand deposits. Cash equivalents are short-term investments with maturities not exceeding 3 months from the date of investment that are readily convertible into known amounts of cash and are subject to an insignificant risk of change in value at the end of the accounting period. Cash and cash equivalents subject to restrictions on use are not presented under this line item but are presented under "Other Current Assets" or "Other Non-Current Assets", depending on the duration of the restriction.

### 4. Held-to-maturity investments

Investments are classified as held-to-maturity investments when the Company has the intent and ability to hold them until the maturity date. The Company's held-to-maturity investments consist solely of term deposits held to maturity for the purpose of earning periodic interest.

Held-to-maturity investments are initially recognized at costs. Following initial recognition, interest income from term bank deposits is recognized in held-to-maturity investments and the Statement of Income on the accrual basis.

A provision for impairment of held-to-maturity investments is recognized when there is evidence that part or all of the investment may not be recoverable and the amount of the loss can be reliably measured. Increases or decreases in provisions for impairment of held-to-maturity investments at the end of the accounting period are recognized in "Financial expenses".

### 5. Receivables

Receivables are presented at their carrying amount less allowance for doubtful debts.

Receivables are classified as trade receivables or other receivables based on the following principles:

- Trade receivables represent amounts of a commercial nature arising from purchase and sale transactions between the Company and customers that are independent of the Company.
- Other receivables represent amounts of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in detail by debtor, maturity, and original currency.

Trade receivables and other receivables are classified as short-term or long-term in the Statement of Financial Position based on their remaining maturity at the end of the accounting period.

An allowance for doubtful debts is made for each doubtful receivable after offsetting against the corresponding payable, if any. The amount of the allowance is determined based on the ageing of overdue receivables or the estimated loss that may be incurred, as follows:

- As for overdue debts:
  - 30% of the receivable amount overdue from 6 months to less than 1 year;
  - 50% of the receivable amount overdue from 1 year to less than 2 years;
  - 70% of the receivable amount overdue from 2 years to less than 3 years; and
  - 100% of the receivable amount overdue from 3 years or more.
- For receivables that are not yet overdue but are considered unlikely to be recovered, the allowance is made based on the estimated loss.



## ONE TECHNOLOGIES CORPORATION

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### INTERIM COMBINED FINANCIAL STATEMENTS

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

#### Notes to the Interim Combined Financial Statements (continued)

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Increases or decreases in allowance for doubtful debts at the end of the accounting period are recognized in "General and administration expenses".

#### 6. Inventories

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

Costs of inventories are determined as follows:

- Merchandise: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and condition.
- Work in progress: Costs comprise main materials, labor and other directly attributable costs.

The cost of inventories is determined using the weighted average method and recorded in accordance with the perpetual inventory system.

Net realizable value is the estimated selling prices of inventories in an ordinary course of business less the estimated expenses on product completion and other necessary expenses to make the sale.

An allowance for devaluation of inventories is made for each inventory item or work-in-progress service whose original costs exceed its net realizable value. Increases or decreases in the allowance at the end of the accounting period are recognized in "Costs of sales".

#### 7. Deferred expenses

Deferred expenses represent actual expenses incurred, including both prepaid and non-prepaid expenses, that relate to the results of production and business activities over multiple accounting periods and are allocated to the production and business expenses of the relevant accounting periods.

Deferred expenses are classified in the Statement of Financial Position as short-term when the allocation period does not exceed 12 months or falls within one normal operating cycle, and as long-term when the allocation period exceeds 12 months or is longer than one normal operating cycle. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing the Financial Statements.

Allocation for deferred expenses to production and business expenses is performed for each period based on the nature and extent of each type of expense to select the appropriate allocation method and criteria.

The Company's deferred expenses consist primarily of costs relating to warranty and technical supporting services for customers, which are amortized on a straight-line basis over the period of use of the service packages.

Other expenses that have been incurred and relate to multiple accounting periods are recognized as deferred expenses and amortized to production and operating expenses according to criteria appropriate to the characteristics and nature of each expense item.

#### 8. Tangible fixed assets

Tangible fixed assets are stated at historical costs less accumulated depreciation.

The historical costs of a tangible fixed asset include all costs incurred by the Company to acquire the asset up to the date it is ready for use.



# ONE TECHNOLOGIES CORPORATION

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## INTERIM COMBINED FINANCIAL STATEMENTS

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

### Notes to the Interim Combined Financial Statements (continued)

Subsequent expenditures are capitalized as part of the cost of fixed assets only when it can be clearly demonstrated that the expenditures will result in future economic benefits expected to flow to the entity from the use of such assets. Those that do not meet these criteria are recognized as operating expenses during the period in which they are incurred. For fixed assets that require periodic repairs and maintenance in accordance with technical requirements, significant periodic repair and maintenance costs are recognized as deferred expenses and amortized to production and operating expenses until the next scheduled repair and maintenance.

When a tangible fixed asset is sold or disposed of, its historical costs and accumulated depreciation are written off, and any gain or loss arising from disposal is recognized in profit or loss during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted if necessary. The number of years for various classes of tangible fixed assets are as follows:

| <u>Class of fixed assets</u> | <u>Number of years</u> |
|------------------------------|------------------------|
| Buildings and structures     | 10                     |
| Machinery and equipment      | 03 - 10                |
| Means of transportation      | 05 - 10                |
| Office equipment             | 03 - 05                |
| Other fixed assets           | 07                     |

#### 9. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses, and other payables based on the following principles:

- Trade payables represent payables of a commercial nature arising from purchases of merchandise, services and assets from suppliers that are independent of the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers during the period but not yet paid because the supporting accounting documents and records are not yet complete; amounts payable to employees for vacation pay; and other operating expenses to be accrued, such as expenses incurred during seasonal production shutdowns and accrued interest expenses.
- Other payables represent payables of a non-commercial nature that do not arise from purchases, sales or the provision of merchandise and services.

Payables and accrued expenses are classified as current and non-current in the Statement of Financial Position based on their remaining settlement periods at the end of the accounting period.

#### 10. Payable for dividends and profit distributions

Dividends are recognized as payables when the Company has no discretion to avoid the obligation to pay dividends to shareholders in accordance with securities laws.

#### 11. Deferred revenue

Deferred revenue includes: amounts prepaid by customers across multiple accounting periods for warranty and technical support services.



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### INTERIM COMBINED FINANCIAL STATEMENTS

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

#### Notes to the Interim Combined Financial Statements (continued)

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Deferred revenue does not include advance payments received from customers for which the Company has not yet delivered products, merchandise or services; nor does it include revenue from asset leasing or services provided over multiple accounting periods for which payment has not yet been received.

#### 12. Owners' equity

##### *Owners' contribution capital*

Owners' contribution capital is recognized at the actual amount of capital contributed by the shareholders.

##### *Capital surplus*

Capital surplus is recognized including:

- The difference between the issuance price and the par value of shares upon an initial public offering or an additional issue.
- The difference between the repurchase price and the re-issuance price of the Company's treasury shares.
- The excess of the principal component of convertible bonds over the par value of the additional shares issued upon conversion, together with the entire value of the conversion option transferred to capital surplus, regardless of whether the bondholders exercise the conversion option.
- The difference between the actual amount of capital contributed and the amount of capital stated in the Company's Charter.

Direct costs attributable to a successful share issuance are deducted from capital surplus. Costs of an unsuccessful share issuance are recognized as financial expenses during the period.

##### *Other sources of capital*

Other sources of capital are due to the supplementation from operating results.

##### *Treasury shares*

When the Company repurchases its own shares, the total consideration paid, including directly attributable transaction costs, is recognized as treasury shares and presented as a deduction from equity. At the end of the accounting period, the carrying amount of treasury shares is presented as a negative amount in the Statement of Financial Position as a deduction from owners' contributed capital. When shares are repurchased for immediate cancellation, their carrying amount is deducted directly from owners' contributed capital and capital surplus. Upon reissuance, the carrying amount of the treasury shares reissued is determined using the weighted average method. The difference between the reissuance proceeds and the carrying amount of the treasury shares reissued is recognized in capital surplus.

#### 13. Profit distribution

Profit after tax is distributed to the shareholders after appropriation to funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The profit distribution to the shareholders takes into account non-monetary items included in retained earnings after tax that may affect cash flows and the ability to pay dividends, such as: gains from revaluation of assets invested in other entities, gains from revaluation of monetary items, financial instruments and other non-monetary items.

#### 14. Recognition of revenue and income

##### *Revenue from sales of merchandise*

Revenue from sales of merchandise recognized when the Company satisfies its performance obligation under the contract by transferring control of the merchandise, finished goods to the customer and all of the following conditions are satisfied:



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### INTERIM COMBINED FINANCIAL STATEMENTS

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

#### Notes to the Interim Combined Financial Statements (continued)

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- The Company has transferred substantially all the risks and rewards incidental to ownership of the merchandise to the customer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise sold;
- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the sale transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

#### *Revenue from rendering of services*

Revenue from rendering of services shall be recognized when the Company satisfies its performance obligation under the contract and all of the following conditions are satisfied:

- Revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services rendered under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the services rendered;
- It is probable that the economic benefits associated with the rendering of services will flow to the Company;
- The stage of completion of the transaction at the end of reporting period can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are rendered in several accounting periods, revenue is recognized on the basis of the stage of completion at the end of the accounting period.

#### *Interest income*

Interest income is recognized on a time-proportion basis using the effective interest rate for each period.

#### 15. **Borrowing costs**

Borrowing costs include interest expenses and other expenses incurred directly in connection with the borrowings.

Borrowing costs are recorded as expenses when incurred, unless they qualify for capitalization.

#### 16. **Expenses**

Expenses are decreases in economic benefits and are recognized when transactions occur or when it is probable that they will arise in the future, regardless of whether payment has been made. Expenses are recognized even when they are not yet due for payment, provided that it is probable that they will be incurred, in order to comply with the principles of prudence and capital maintenance.

When the Company recognizes revenue, it also recognizes the corresponding expenses incurred in generating that revenue. Such expenses include expenses incurred during the period in which the revenue is generated, expenses incurred in prior periods, and accrued expenses attributable to the revenue of that period. When the matching principle conflicts with the principle of prudence, expenses are recognized based on the substance of the transaction and the Vietnamese Accounting Standards to ensure that the transaction is presented faithfully and fairly.

#### 17. **Corporate income tax**

The Company's corporate income tax accounting policy is applied in accordance with Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 December 2025 issued by the Government, providing detailed guidance on the implementation of certain articles of the Corporate Income Tax Law, relevant guidance issued by the Ministry of Finance, and other applicable laws and regulations.



## ONE TECHNOLOGIES CORPORATION

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### INTERIM COMBINED FINANCIAL STATEMENTS

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#### Notes to the Interim Combined Financial Statements (continued)

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The Company's corporate income tax expense comprises only current corporate income tax, which is the amount of corporate income tax payable calculated based on taxable income for the year and the current corporate income tax rate. The difference between taxable income and accounting profit results from adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax losses carried forward.

Each quarter, the Company determines and records the estimated corporate income tax payable based on its provisional corporate income tax return. At the end of the accounting period, the Company determines the actual corporate income tax payable based on its annual corporate income tax finalization return and adjusts for any differences from the amounts provisionally recorded during the year.

#### 18. Related parties

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

Related parties of the Company include:

- Individuals with direct or indirect voting rights that result in significant influence over the Company, including the members of Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, direct, and control the Company's operations, including the Executive Officers, the Board of Supervisors, other management personnel, and their close family members.
- Enterprises in which individuals belonging to the above groups directly or indirectly hold a sufficiently large voting interest to exercise significant influence over those enterprises, including enterprises owned by key management personnel or major shareholders of the Company and enterprises that have key management personnel in common with the Company.

Close family members of an individual are those who can influence or be influenced by that individual when transacting with the Company, including their parents, spouse, children, and siblings.

Transactions between related parties are transfers of resources or obligations between such parties, regardless of whether they involve consideration.

In considering related party relationships, the substance of the relationship is given greater consideration than its legal form.

#### 19. Segment reporting

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

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

During the period, the Company's principal business activity - the supply and installation of telecommunications equipment - was conducted entirely within the territory of Vietnam. The Executive Officers have determined that the Company has only one business segment and one geographical segment; therefore, the Company does not present segment reporting by business segment or by geographical segment.



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**INTERIM COMBINED FINANCIAL STATEMENTS**

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

**Notes to the Interim Combined Financial Statements (continued)****V. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM COMBINED STATEMENT OF FINANCIAL POSITION****1. Cash and cash equivalents**

Cash and cash equivalents held by the Company that are not restricted on use, including:

|                                                                    | <u>Ending balance</u>        | <u>Beginning balance</u>     |
|--------------------------------------------------------------------|------------------------------|------------------------------|
| Cash on hand                                                       | 138,378,674                  | 124,045,767                  |
| Demand deposits                                                    | 49,108,613,154               | 33,101,131,937               |
| <i>Tien Phong Commercial Joint Stock Bank</i>                      | 806,479,733                  | 5,496,918,116                |
| <i>Vietnam Maritime Commercial Joint Stock Bank</i>                | 5,063,793,282                | 9,840,830,025                |
| <i>Vietnam Technological and Commercial Joint Stock Bank</i>       | 6,394,777,290                | 9,885,085,794                |
| <i>Military Commercial Joint Stock Bank</i>                        | 36,740,553,216               | 7,751,331,143                |
| <i>Other banks</i>                                                 | 103,009,633                  | 126,966,859                  |
| Cash equivalents                                                   | -                            | 17,813,347,691               |
| <i>Military Commercial Joint Stock Bank – 1-month term deposit</i> | -                            | 17,696,040,000               |
| <i>Accrued interest income on cash equivalents</i>                 | -                            | 117,307,691                  |
| <b>Total</b>                                                       | <b><u>49,246,991,828</u></b> | <b><u>51,038,525,395</u></b> |

**2. Short-term held-to-maturity investments**

These represent 6-month term deposits at Military Commercial Joint Stock Bank, which are recoverable at their principal amounts plus interest at maturity.

|                                   | <u>Ending balance</u>        |                  | <u>Beginning balance</u> |                  |
|-----------------------------------|------------------------------|------------------|--------------------------|------------------|
|                                   | <u>Historical cost</u>       | <u>Provision</u> | <u>Historical cost</u>   | <u>Provision</u> |
| Term deposits                     | 44,442,000,000               | -                | -                        | -                |
| Accrued interest on term deposits | 289,542,674                  | -                | -                        | -                |
| <b>Total</b>                      | <b><u>44,731,542,674</u></b> | <b><u>-</u></b>  | <b><u>-</u></b>          | <b><u>-</u></b>  |

**3. Short-term trade receivables**

|                                                                        | <u>Ending balance</u>         |                                | <u>Beginning balance</u>      |                                |
|------------------------------------------------------------------------|-------------------------------|--------------------------------|-------------------------------|--------------------------------|
|                                                                        | <u>Book value</u>             | <u>Allowance</u>               | <u>Book value</u>             | <u>Allowance</u>               |
| Viettel Group                                                          | 52,314,771,612                | -                              | 83,092,456,607                | -                              |
| Viettel Enterprise Solutions Corporation - Branch of the Viettel Group | 11,830,578,228                | -                              | 73,475,709,768                | -                              |
| Samjin Vietnam Co., Ltd.                                               | 35,275,804,288                | (17,440,495,688)               | 35,275,804,288                | (16,095,164,443)               |
| Other customers                                                        | 61,837,245,620                | (9,695,419,151)                | 62,380,563,926                | (25,062,068,661)               |
| <b>Total</b>                                                           | <b><u>161,258,399,748</u></b> | <b><u>(27,135,914,839)</u></b> | <b><u>254,224,534,589</u></b> | <b><u>(41,157,233,104)</u></b> |

In which, the short-term trade receivables balance as at 30 June 2026 was VND 5,730,204,000 (beginning balance: VND 136,444,724,825), has been pledged as collateral for the Company's bank loans (see Note V.16a).

Reason for additional allowance /reversal of allowance for doubtful debts: See Note V.6.



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### Notes to the Interim Combined Financial Statements (continued)

#### 4. Short-term prepayments to suppliers

|                                                  | Ending balance         |                      | Beginning balance    |                      |
|--------------------------------------------------|------------------------|----------------------|----------------------|----------------------|
|                                                  | Book value             | Allowance            | Book value           | Allowance            |
| Almight Marine and Engineering Pte.LTD (ALM) (*) | 113,860,197,238        | -                    | -                    | -                    |
| Sandav Busines Solutions Pte Ltd (*)             | 78,670,819,225         | -                    | -                    | -                    |
| Other customers                                  | 34,053,892,075         | (180,265,949)        | 3,680,185,416        | (180,265,949)        |
| <b>Total</b>                                     | <b>226,584,908,538</b> | <b>(180,265,949)</b> | <b>3,680,185,416</b> | <b>(180,265,949)</b> |

(\*) These represent advance payments under contracts for the purchase of merchandise for sales to Hong Ha Shipbuilding One Member Limited Liability Company and 189 One-Member Limited Liability Company (see Note V.11).

#### 5. Other receivables

##### 5a. Other short-term receivables

|                                                             | Ending balance       |                      | Beginning balance    |                      |
|-------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                                             | Book value           | Allowance            | Book value           | Allowance            |
| <b>Receivables from related parties</b>                     | <b>2,159,618,138</b> | <b>-</b>             | <b>794,008,419</b>   | <b>-</b>             |
| Mr. Dang Anh Phuong – Payments on behalf                    | 699,618,138          | -                    | 794,008,419          | -                    |
| Mr. La Thanh Can – Advances                                 | 1,460,000,000        | -                    | -                    | -                    |
| <b>Receivables from other organizations and individuals</b> | <b>5,353,046,573</b> | <b>(674,476,610)</b> | <b>5,573,647,978</b> | <b>(674,476,610)</b> |
| Advances to other employees                                 | 1,413,317,071        | -                    | 1,740,177,071        | -                    |
| Deposits                                                    | 3,196,619,982        | -                    | 3,099,181,545        | -                    |
| Materials and goods provided to others temporarily          | 735,409,520          | (674,476,610)        | 726,589,362          | (674,476,610)        |
| Others                                                      | 7,700,000            | -                    | 7,700,000            | -                    |
| <b>Total</b>                                                | <b>7,512,664,711</b> | <b>(674,476,610)</b> | <b>6,367,656,397</b> | <b>(674,476,610)</b> |

##### 5b. Other long-term receivables

These represent receivables for long-term deposits.

#### 6. Doubtful debts

These represent loans that have been overdue for three years or more. Details are as follows:

|                                                                    | Ending balance        |                         | Beginning balance     |                         |
|--------------------------------------------------------------------|-----------------------|-------------------------|-----------------------|-------------------------|
|                                                                    | Original cost         | Allowance               | Original cost         | Allowance               |
| <b>Trade receivables</b>                                           | <b>27,135,914,840</b> | <b>(27,135,914,839)</b> | <b>42,520,884,630</b> | <b>(41,157,233,104)</b> |
| Samjin Vietnam Co., Ltd.                                           | 17,440,495,689        | (17,440,495,688)        | 17,440,495,689        | (16,095,164,443)        |
| Department of Health of Thanh Hoa Province                         | -                     | -                       | 10,969,112,000        | (10,969,112,000)        |
| Department of Information and Communications of Hai Duong Province | 4,929,600,000         | (4,929,600,000)         | 4,929,600,000         | (4,929,600,000)         |
| Thanh Do Investment Development and Construction JSC.              | 462,000,000           | (462,000,000)           | 4,206,680,218         | (4,206,680,218)         |
| Kien Giang Provincial Department of Tourism                        | 1,678,977,999         | (1,678,977,999)         | 2,350,155,571         | (2,350,155,571)         |
| Other customers                                                    | 2,624,841,152         | (2,624,841,152)         | 2,624,841,152         | (2,606,520,872)         |



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### Notes to the Interim Combined Financial Statements (continued)

|                                                                           | Ending balance        |                         | Beginning balance     |                         |
|---------------------------------------------------------------------------|-----------------------|-------------------------|-----------------------|-------------------------|
|                                                                           | Original cost         | Allowance               | Original cost         | Allowance               |
| <i>Prepayments to suppliers</i>                                           | 180,265,949           | (180,265,949)           | 180,265,949           | (180,265,949)           |
| <i>Receivables for materials and goods provided to others temporarily</i> | 674,476,610           | (674,476,610)           | 674,476,610           | (674,476,610)           |
| <b>Total</b>                                                              | <b>27,990,657,399</b> | <b>(27,990,657,398)</b> | <b>43,375,627,189</b> | <b>(42,011,975,663)</b> |

Fluctuations in allowance for short-term doubtful debts are as follows:

|                       | Current period        | Previous period       |
|-----------------------|-----------------------|-----------------------|
| Beginning balance     | 42,011,975,663        | 32,978,959,164        |
| Additional allowance  | 1,363,651,525         | 2,388,765,101         |
| Reversal of allowance | (15,384,969,790)      | -                     |
| <b>Ending balance</b> | <b>27,990,657,398</b> | <b>35,367,724,265</b> |

During the period, the Company continued to recognize additional allowance for doubtful debts in respect of the receivable from Samjin Vietnam Co., Ltd. based on the overdue period for the outstanding balances. At the same time, the Company carried out the reversal of allowance for doubtful debts in respect of receivables that were recovered during the period.

#### 7. Inventories

|                                      | Ending balance        |                        | Beginning balance     |                        |
|--------------------------------------|-----------------------|------------------------|-----------------------|------------------------|
|                                      | Original cost         | Allowance              | Original cost         | Allowance              |
| Work in progress                     | 55,908,228,191        | -                      | 53,856,643,830        | -                      |
| Of which:                            |                       |                        |                       |                        |
| <i>Viet Duc Hospital Project (*)</i> | 11,463,087,150        | -                      | 11,463,087,150        | -                      |
| <i>Bach Mai Hospital Project (*)</i> | 5,083,258,468         | -                      | 5,083,258,468         | -                      |
| <i>Other projects</i>                | 39,361,882,573        | -                      | 37,310,298,212        | -                      |
| Merchandise                          | 18,073,284,299        | (1,660,843,919)        | 12,287,831,718        | (1,660,843,919)        |
| <b>Total</b>                         | <b>73,981,512,490</b> | <b>(1,660,843,919)</b> | <b>66,144,475,548</b> | <b>(1,660,843,919)</b> |

- (\*) To date, the merchandise has been delivered and fully installed at Facility 2 of Bach Mai Hospital and Viet Duc Hospital. However, the investor is awaiting new decisions and guidelines from the Government regarding acceptance and payment procedures. The Company is continuing to monitor the situation and coordinate with Related parties to finalize the documentation, acceptance procedures, and final settlement.

At the end of the accounting period, work in progress with a carrying amount of VND 7,109,239,165, have been pledged as collateral for the Company's bank loans.

#### 8. Deferred expenses

##### 8a. Short-term deferred expenses

|                                                         | Ending balance       | Beginning balance  |
|---------------------------------------------------------|----------------------|--------------------|
| Expenses for warranty and technical supporting services | 3,051,468,821        | -                  |
| Other expenses                                          | 52,240,435           | 153,304,691        |
| <b>Total</b>                                            | <b>3,103,709,256</b> | <b>153,304,691</b> |

##### 8b. Long-term deferred expenses

|                                                         | Ending balance       | Beginning balance  |
|---------------------------------------------------------|----------------------|--------------------|
| Expenses for warranty and technical supporting services | 4,237,800,716        | -                  |
| Other expenses                                          | 395,461,794          | 189,730,528        |
| <b>Total</b>                                            | <b>4,633,262,510</b> | <b>189,730,528</b> |



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### 9. Tangible fixed assets

|                                           | Buildings and structures | Machinery and equipment | Means of transportation | Office equipment     | Total                 |
|-------------------------------------------|--------------------------|-------------------------|-------------------------|----------------------|-----------------------|
| <b>Historical costs</b>                   |                          |                         |                         |                      |                       |
| Beginning balance                         | 4,850,000,000            | 13,688,500,000          | 4,783,094,461           | 1,985,668,934        | 25,307,263,395        |
| New acquisition                           | -                        | -                       | -                       | 53,694,444           | 53,694,444            |
| Destruction                               | -                        | -                       | -                       | (141,498,785)        | (141,498,785)         |
| <b>Ending balance</b>                     | <b>4,850,000,000</b>     | <b>13,688,500,000</b>   | <b>4,783,094,461</b>    | <b>1,897,864,593</b> | <b>25,219,459,054</b> |
| <i>Of which:</i>                          |                          |                         |                         |                      |                       |
| Assets fully depreciated but still in use | -                        | -                       | 3,783,094,461           | 1,711,570,149        | 5,494,664,610         |
| Assets waiting for liquidation            | -                        | 38,500,000              | -                       | 132,600,000          | 171,100,000           |
| <b>Depreciation</b>                       |                          |                         |                         |                      |                       |
| Beginning balance                         | 2,505,833,333            | 7,091,000,000           | 4,299,761,130           | 1,985,668,934        | 15,882,263,397        |
| Depreciation during the period            | 242,500,000              | 682,500,000             | 50,000,000              | 6,963,115            | 981,963,115           |
| Destruction                               | -                        | -                       | -                       | (141,498,785)        | (141,498,785)         |
| <b>Ending balance</b>                     | <b>2,748,333,333</b>     | <b>7,773,500,000</b>    | <b>4,349,761,130</b>    | <b>1,851,133,264</b> | <b>16,722,727,727</b> |
| <b>Net book value</b>                     |                          |                         |                         |                      |                       |
| Beginning balance                         | 2,344,166,667            | 6,597,500,000           | 483,333,331             | -                    | 9,424,999,998         |
| <b>Ending balance</b>                     | <b>2,101,666,667</b>     | <b>5,915,000,000</b>    | <b>433,333,331</b>      | <b>46,731,329</b>    | <b>8,496,731,327</b>  |
| <i>Of which:</i>                          |                          |                         |                         |                      |                       |
| Assets temporarily not in use             | -                        | -                       | -                       | -                    | -                     |
| Assets waiting for liquidation            | -                        | -                       | -                       | -                    | -                     |

At the end of the accounting period, the list of tangible fixed assets was as follows:

|                    | Historical cost       | Accumulated depreciation | Net book value       |
|--------------------|-----------------------|--------------------------|----------------------|
| Solar power system | 19,500,000,000        | (11,050,000,002)         | 8,449,999,998        |
| Other fixed assets | 5,719,459,054         | (5,672,727,725)          | 46,731,329           |
| <b>Total</b>       | <b>25,219,459,054</b> | <b>(16,722,727,727)</b>  | <b>8,496,731,327</b> |

Details of tangible fixed assets destroyed during the period are as follows:

|                                                                            | Historical cost    | Accumulated depreciation | Net book value |
|----------------------------------------------------------------------------|--------------------|--------------------------|----------------|
| IBM ThinkPad computer                                                      | 30,476,250         | (30,476,250)             | -              |
| IBM ThinkPad computer                                                      | 31,998,890         | (31,998,890)             | -              |
| Alcatel 48-port Gigabit EUCORD (OS6450-48-EU)                              | 30,073,645         | (30,073,645)             | -              |
| LAN test equipment LRAT-2000 + MT-8200-63A signal transmitter and detector | 48,950,000         | (48,950,000)             | -              |
| <b>Total</b>                                                               | <b>141,498,785</b> | <b>(141,498,785)</b>     | <b>-</b>       |

*Tangible fixed assets used as*

Certain tangible fixed assets with the net book value of VND 8,449,999,998 have been pledged as collateral for the Company's loans at Joint Stock Commercial Bank for Investment and Development of Vietnam.



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## INTERIM COMBINED FINANCIAL STATEMENTS

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### Notes to the Interim Combined Financial Statements (continued)

#### 10. Short-term trade payables

##### 10a. Short-term trade payables

|                                     | Ending balance        | Beginning balance      |
|-------------------------------------|-----------------------|------------------------|
| Nokia Solutions and Networks OY     | 9,905,688,400         | 48,379,055,388         |
| Sandav Business Solutions Pte Ltd   | 7,367,037,049         | 46,661,493,294         |
| Juniper Networks International B.V. | -                     | 14,304,456,798         |
| Kingsway Dynamic Pte. Ltd (KSW)     | 8,831,302,917         | 8,858,674,566          |
| Inverfuture International Pte (Ivf) | 7,753,315,476         | 905,872,960            |
| Other suppliers                     | 46,213,607,546        | 41,364,985,278         |
| <b>Total</b>                        | <b>80,070,951,388</b> | <b>160,474,538,284</b> |

##### 10b. Overdue debts

The Company has no overdue trade payables.

#### 11. Short-term advances from customers

|                                                                        | Ending balance         | Beginning balance     |
|------------------------------------------------------------------------|------------------------|-----------------------|
| Hong Ha Shipbuilding One Member Limited Liability Company              | 68,568,000,000         | -                     |
| 189 One Member Limited Liability Company                               | 47,835,495,840         | -                     |
| Viettel Enterprise Solutions Corporation - Branch of the Viettel Group | 32,511,318,015         | -                     |
| Other customers                                                        | 50,190,720,120         | 13,912,772,455        |
| <b>Total</b>                                                           | <b>199,105,533,975</b> | <b>13,912,772,455</b> |

#### 12. Taxes and other obligations to the State Budget

|                        | Beginning balance    |                    | Incurred in the period |                        | Ending balance       |                    |
|------------------------|----------------------|--------------------|------------------------|------------------------|----------------------|--------------------|
|                        | Payable              | Receivable         | Amount payable         | Amount already paid    | Payable              | Receivable         |
| VAT on local sales     | 750,875,233          | -                  | 975,925,994            | (1,837,316,526)        | -                    | 110,515,299        |
| Export-import duties   | -                    | 296,056,043        | 1,711,861              | (1,711,861)            | -                    | 296,056,043        |
| Corporate income tax   | 1,848,486,688        | -                  | 2,936,927,662          | (1,841,007,821)        | 2,944,406,529        | -                  |
| Personal income tax    | 22,349,136           | 41,402,643         | 37,180,347             | (58,721,781)           | 7,073,425            | 47,668,366         |
| Foreign contractor tax | -                    | -                  | 2,579,358,303          | (2,579,358,303)        | -                    | -                  |
| <b>Total</b>           | <b>2,621,711,057</b> | <b>337,458,686</b> | <b>6,531,104,167</b>   | <b>(6,318,116,292)</b> | <b>2,951,479,954</b> | <b>454,239,708</b> |

All taxes and other obligations to the State Budget are settled in the short-term.

##### Value added tax (VAT)

The Company has to pay VAT in accordance with the deduction method. The VAT rates are as follows:

- Software : Non-taxable
- Switchboard, optical fiber, printer, network cable, etc. : 8% – 10%

##### Export-import duties

The Company declares and pays these duties according to the Customs' notices.

##### Corporate income tax (CIT)

The Company has to pay CIT for taxable income at the rate of 20%.



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#### Notes to the Interim Combined Financial Statements (continued)

Estimated CIT payable is as follows:

|                                                                                 | Accumulated from the beginning of the year to the end of the current period |                    |
|---------------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------|
|                                                                                 | Current year                                                                | Previous year      |
| Total accounting profit before tax                                              | 13,593,697,088                                                              | 664,924,372        |
| Increases/ (decreases) of accounting profit to determine income subject to tax: | 1,064,866,424                                                               | 285,051,313        |
| • Increases                                                                     | 1,064,866,424                                                               | 285,051,313        |
| • Decreases                                                                     | -                                                                           | -                  |
| Total taxable income                                                            | 14,658,563,512                                                              | 949,975,685        |
| CIT rate                                                                        | 20%                                                                         | 20%                |
| <b>CIT payable</b>                                                              | <b>2,931,712,702</b>                                                        | <b>189,995,137</b> |
| <i>Adjustments of CIT of the previous years</i>                                 | <i>5,214,960</i>                                                            | -                  |
| <b>Total CIT to be paid</b>                                                     | <b>2,936,927,662</b>                                                        | <b>189,995,137</b> |

The CIT liability of the Company is determined based on the prevailing regulations on taxes. However, these regulations may change from time to time and regulations applicable to variety of transactions can be interpreted differently. Therefore, the tax amount presented in the Interim Combined Financial Statements could change when being inspected by the Tax Authorities.

#### Other taxes

The Company declares and pays these taxes according to prevailing regulations.

#### 13. Short-term accrued expenses

|                                                        | Ending balance       | Beginning balance    |
|--------------------------------------------------------|----------------------|----------------------|
| <i>Payables to related parties</i>                     | <i>732,500,000</i>   | <i>250,000,000</i>   |
| Remuneration of BOD, BOS                               | 732,500,000          | 250,000,000          |
| <i>Payables to other organizations and individuals</i> | <i>2,685,670,843</i> | <i>5,190,524,710</i> |
| Loan interest expenses                                 | 872,232,871          | 356,237,242          |
| Operating expenses                                     | 1,813,437,972        | 4,834,287,468        |
| <b>Total</b>                                           | <b>3,418,170,843</b> | <b>5,440,524,710</b> |

#### 14. Deferred revenue

##### 14a. Deferred revenue

These represent prepaid payments for maintenance, warranty and technical support services made by customers, details are as follow:

|                                              | Ending balance        | Beginning balance    |
|----------------------------------------------|-----------------------|----------------------|
| Central Power Information Technology Company | 10,928,621,436        | 4,173,935,813        |
| - Central Power Corporation                  |                       |                      |
| Other customers                              | 155,139,902           | 391,781,833          |
| <b>Total</b>                                 | <b>11,083,761,338</b> | <b>4,565,717,646</b> |
| <i>Of which: Short-term</i>                  | <i>4,627,322,059</i>  | <i>4,565,717,646</i> |
| <i>Long-term</i>                             | <i>6,456,439,279</i>  | -                    |

##### 14b. Contracts unlikely to be fulfilled

The Company has no contracts identified as potentially unfulfillable.



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**Notes to the Interim Combined Financial Statements (continued)****15. Other short-term payables**

|                           | <u>Ending balance</u> | <u>Beginning balance</u> |
|---------------------------|-----------------------|--------------------------|
| Trade Union's expenditure | 1,219,263,538         | 1,103,916,288            |
| Other short-term payables | 26,150,000            | 105,549,744              |
| <b>Total</b>              | <b>1,245,413,538</b>  | <b>1,209,466,032</b>     |

**16. Borrowings****16a. Short-term borrowings**

|                                                              | <u>Ending balance</u>  | <u>Beginning balance</u> |
|--------------------------------------------------------------|------------------------|--------------------------|
| <i>Loans from related parties</i>                            | <i>500,000,000</i>     | <i>500,000,000</i>       |
| Ms. Nguyen Thi Chinh <sup>(v)</sup>                          | 500,000,000            | 500,000,000              |
| <i>Loans from banks</i>                                      | <i>104,170,565,717</i> | <i>42,111,364,911</i>    |
| Military Commercial Joint Stock Bank <sup>(i)</sup>          | 68,869,919,472         | 39,167,387,411           |
| Vietnam Maritime Commercial Joint Stock Bank <sup>(ii)</sup> | 31,717,704,215         | 2,943,977,500            |
| Tien Phong Commercial Joint Stock Bank <sup>(iii)</sup>      | 3,582,942,030          | -                        |
| <i>Loans from other organizations</i> <sup>(iv)</sup>        | <i>1,000,000,000</i>   | <i>1,000,000,000</i>     |
| <i>Loans from other individuals</i> <sup>(v)</sup>           | <i>26,270,000,000</i>  | <i>2,770,000,000</i>     |
| <i>Current portions of long-term loans (see Note V.16b)</i>  | <i>1,912,025,316</i>   | <i>1,912,025,316</i>     |
| <b>Total</b>                                                 | <b>133,852,591,033</b> | <b>48,293,390,227</b>    |

(i) This represents the loan under Credit Grant Agreement with a credit limit of VND 500,000,000,000 (of which, the loan limit is VND 150,000,000,000), the limit maintenance term until 10 July 2026, the purpose is to serve business activities of software, provision and installation of electronic and telecommunication equipment, the interest rate as specified for each debt receipt date. This loan is secured by merchandise and the debt collection rights arising from the Merchandise Supply Contracts with customers. (see Note V.3).

(ii) This represents the loan under Credit Grant Agreement with the total limit of VND 150,000,000,000 (of which, the loan limit is VND 100,000,000,000), to supplement working capital serving business activities; with the maximum loan term is 6 months, the interest rate are specified for each bill of debt. This loan is secured by the debt collection rights arising from the Merchandise Supply Contracts with customers. (see Note V.3).

(iii) This represents the loan under Credit Grant Agreement, with a maximum credit limit of VND 100,000,000,000 (of which, the loan limit is VND 45,000,000,000) to supplement working capital serving business activities, with a maximum loan term of 8 months, the interest rate is specified for each bill of debt. This loan is secured by the debt collection rights arising from the Merchandise Supply Contracts with customers. (see Note V.3).

(iv) This represents an unsecured interest-free loan from NK Technology Joint Stock Company to provide funding for the Union Square Project – Phase II, specifically the tender for the installation of the low-voltage electrical system for the hotel complex, with a loan term of 12 months from 12 July 2023. The loans were extended for a further 12 months from 12 July 2026 pursuant to Appendix No. 03 dated 11 July 2026.

(v) These represent unsecured loans from individuals, with no-fixed term, the interest rate of 10% per annum, to purchase materials for implementing contracts with customers.



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Details of increases/ (decreases) in short-term borrowings during the period are as follows:

|                                            | Loans from<br>related<br>parties | Short-term loans<br>from<br>banks | Short-term<br>loans from<br>other<br>organizations | Short-term<br>loans from<br>individuals | Current<br>portions of<br>long-term<br>loans | Total                  |
|--------------------------------------------|----------------------------------|-----------------------------------|----------------------------------------------------|-----------------------------------------|----------------------------------------------|------------------------|
| <b>Current period</b>                      |                                  |                                   |                                                    |                                         |                                              |                        |
| Beginning balance                          | 500,000,000                      | 42,111,364,911                    | 1,000,000,000                                      | 2,770,000,000                           | 1,912,025,316                                | 48,293,390,227         |
| Amount of loans incurred during the period | -                                | 133,185,367,899                   | -                                                  | 28,649,999,998                          | -                                            | 161,835,367,897        |
| Transfer from long-term loans              | -                                | -                                 | -                                                  | -                                       | 956,012,658                                  | 956,012,658            |
| Amount of loans repaid during the period   | -                                | (71,126,167,093)                  | -                                                  | (5,149,999,998)                         | (956,012,658)                                | (77,232,179,749)       |
| <b>Total</b>                               | <b>500,000,000</b>               | <b>104,170,565,717</b>            | <b>1,000,000,000</b>                               | <b>26,270,000,000</b>                   | <b>1,912,025,316</b>                         | <b>133,852,591,033</b> |

#### 16b. Long-term borrowings

This represents the loan from the Joint Stock Commercial Bank for Investment and Development of Vietnam – Ngoc Khanh Branch under Credit Agreement No.01/2022/4530353/HDTD dated 30 June 2022, with a fixed interest rate of 6.9% per annum for 12 months starting from the first disbursement date. For subsequent years, the applicable floating interest rate will be adjusted every 6 months, on the first days of January and July. The loan term is from 30 June 2022 to 14 August 2027, for the purpose of the investment in the Project of hi-tech straw mushroom planting farm combined with rooftop solar power of Agrivoltaic Farm One - Thuan An. The loan is secured by assets under the Company's Rooftop Solar Power Project (see Note V.9) and assets owned by the third party (see Note VII.1a).

Repayment schedule of long-term borrowings is as follows:

|                        | Ending balance       | Beginning balance    |
|------------------------|----------------------|----------------------|
| Within 1 year          | 1,912,025,316        | 1,912,025,316        |
| Over 1 year to 5 years | 318,670,889          | 1,274,683,547        |
| <b>Total</b>           | <b>2,230,696,205</b> | <b>3,186,708,863</b> |

Details of increases/ (decreases) of long-term borrowings are as follows:

|                              | Current period     | Previous period      |
|------------------------------|--------------------|----------------------|
| Beginning balance            | 1,274,683,547      | 3,186,708,863        |
| Transfer to short-term loans | (956,012,658)      | (956,012,658)        |
| <b>Ending balance</b>        | <b>318,670,889</b> | <b>2,230,696,205</b> |

#### 16c. Overdue borrowings

The company has no overdue borrowings.

#### 17. Bonus and welfare funds

|                                           | Current period     | Previous period    |
|-------------------------------------------|--------------------|--------------------|
| Beginning balance                         | 115,671,119        | 509,137,804        |
| Increase due to appropriation from profit | 829,813,596        | 127,833,315        |
| Disbursement                              | (651,620,000)      | (294,844,000)      |
| <b>Ending balance</b>                     | <b>293,864,715</b> | <b>342,127,119</b> |



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### Notes to the Interim Combined Financial Statements (continued)

#### 18. Owners' equity

##### 18a. Statement of changes in owners' equity

|                                 | Beginning balance      | Profit during the period | Appropriation to funds | Ending balance         |
|---------------------------------|------------------------|--------------------------|------------------------|------------------------|
| <b>Previous period</b>          |                        |                          |                        |                        |
| Owners' contribution capital    | 79,603,100,000         | -                        | -                      | 79,603,100,000         |
| Capital surplus                 | 569,520,609            | -                        | -                      | 569,520,609            |
| Other sources of capital        | 5,484,618,519          | -                        | 63,916,658             | 5,548,535,177          |
| Treasury shares                 | (330,903,170)          | -                        | -                      | (330,903,170)          |
| Investment and development fund | 8,217,877,737          | -                        | -                      | 8,217,877,737          |
| Retained earnings               | 8,604,402,062          | 474,929,235              | (191,749,973)          | 8,887,581,324          |
| <b>Total</b>                    | <b>102,148,615,757</b> | <b>474,929,235</b>       | <b>(127,833,315)</b>   | <b>102,495,711,677</b> |
| <b>Current period</b>           |                        |                          |                        |                        |
| Owners' contribution capital    | 79,603,100,000         | -                        | -                      | 79,603,100,000         |
| Capital surplus                 | 569,520,609            | -                        | -                      | 569,520,609            |
| Other sources of capital        | 5,548,535,177          | -                        | 168,311,105            | 5,716,846,282          |
| Treasury shares                 | (330,903,170)          | -                        | -                      | (330,903,170)          |
| Investment and development fund | 8,217,877,737          | -                        | -                      | 8,217,877,737          |
| Retained earnings               | 11,778,874,190         | 10,656,769,426           | (998,124,701)          | 21,437,518,915         |
| <b>Total</b>                    | <b>105,387,004,543</b> | <b>10,656,769,426</b>    | <b>(829,813,596)</b>   | <b>115,213,960,373</b> |

##### 18b. Shares

|                                                   | Ending balance | Beginning balance |
|---------------------------------------------------|----------------|-------------------|
| Number of ordinary shares registered to be issued | 8,000,000      | 8,000,000         |
| Number of ordinary shares already issued          | 7,960,310      | 7,960,310         |
| Number of ordinary shares repurchased             | 66,652         | 66,652            |
| Number of outstanding ordinary shares             | 7,893,658      | 7,893,658         |

Face value per outstanding share: VND 10,000.

##### 18c. Profit distribution

During the year, the Company distributed profit in accordance with the Resolution No. 01/2026/NQ-DHDCD of the 2026 Annual General Meeting of Shareholders dated 30 June 2026, as follows:

|                                                     | VND           |
|-----------------------------------------------------|---------------|
| • Appropriation to reserved fund of charter capital | : 168,311,105 |
| • Appropriation to bonus and welfare funds          | : 829,813,596 |

#### 19. Off-Interim Combined Statement of Financial Position items

##### 19a. Pledged and mortgaged assets

|                                                    | Book value           |                        |                                                                                           |
|----------------------------------------------------|----------------------|------------------------|-------------------------------------------------------------------------------------------|
|                                                    | Ending balance       | Beginning balance      | Pledgee or mortgagee                                                                      |
| <b>Short-term trade receivables (see Note V.3)</b> |                      |                        |                                                                                           |
| Trade receivables                                  | 2,234,200,000        | 62,969,015,057         | Military Commercial Joint Stock Bank                                                      |
| Trade receivables                                  | -                    | 73,475,709,768         | Vietnam Maritime Commercial Joint Stock Bank                                              |
| Trade receivables                                  | 3,496,004,000        | -                      | Tien Phong Commercial Joint Stock Bank                                                    |
| <b>Total</b>                                       | <b>5,730,204,000</b> | <b>136,444,724,825</b> |                                                                                           |
| <b>Inventories (see Note V.7)</b>                  | 7,109,239,165        | -                      | Military Commercial Joint Stock Bank                                                      |
| <b>Tangible fixed assets (see Note V.9)</b>        | 8,449,999,998        | 9,424,999,998          | Joint Stock Commercial Bank for Investment and Development of Vietnam – Ngoc Khanh Branch |



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At the end of the accounting period, the Company's cash included USD 1,883.65 (beginning balance: USD 2,028.97).

**VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM COMBINED STATEMENT OF INCOME****1. Revenue from sales of merchandise and rendering of services****1a. Gross revenue**

|                                                                         | Accumulated from the beginning of the year<br>to the end of the current period |                        |
|-------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------|
|                                                                         | Current year                                                                   | Previous year          |
| Revenue from contracts for goods provision with<br>installation service | 194,517,814,710                                                                | 98,059,834,590         |
| Revenue from sales of commercial electricity                            | 1,746,068,030                                                                  | 1,695,495,787          |
| Revenue from rendering of services                                      | 3,112,905,567                                                                  | 3,625,225,180          |
| <b>Total</b>                                                            | <b>199,376,788,307</b>                                                         | <b>103,380,555,557</b> |

**1b. Revenue from sales of merchandise and rendering of services to related parties**

The Company has no transactions of sales of merchandise or rendering of services to related parties.

**2. Costs of sales**

|                                                                     | Accumulated from the beginning of the year<br>to the end of the current period |                       |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------|-----------------------|
|                                                                     | Current year                                                                   | Previous year         |
| Costs of contracts for goods provision with<br>installation service | 184,471,579,700                                                                | 87,854,713,356        |
| Costs of sales of commercial electricity                            | 1,048,055,239                                                                  | 1,056,756,509         |
| Costs of services rendered                                          | 1,781,653,975                                                                  | 224,290,753           |
| <b>Total</b>                                                        | <b>187,301,288,914</b>                                                         | <b>89,135,760,618</b> |

**3. Financial income**

|                                                                  | Accumulated from the start of the year to the<br>end of the current period |                    |
|------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------|
|                                                                  | Current year                                                               | Previous year      |
| Interests from bank term deposits                                | 781,465,962                                                                | 8,429,087          |
| Interests from bank demand deposits and cash<br>equivalents      | 159,638,713                                                                | 18,505,119         |
| Exchange gain arising from transactions in<br>foreign currencies | 387,541,876                                                                | 170,476,090        |
| <b>Total</b>                                                     | <b>1,328,646,551</b>                                                       | <b>197,410,296</b> |

**4. Financial expenses**

|                                                                                 | Accumulated from the start of the year to the<br>end of the current period |                      |
|---------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------|
|                                                                                 | Current year                                                               | Previous year        |
| Borrowing costs                                                                 | 2,819,925,732                                                              | 741,595,756          |
| Exchange loss arising from transactions in foreign<br>currencies                | 4,175,497                                                                  | 260,095,728          |
| Exchange loss due to the revaluation of monetary<br>items in foreign currencies | 26,634,006                                                                 | 228,457,805          |
| <b>Total</b>                                                                    | <b>2,850,735,235</b>                                                       | <b>1,230,149,289</b> |



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**Notes to the Interim Combined Financial Statements (continued)****5. Selling expenses****Accumulated from the start of the year to the end of the current period**

|                                | <b>Current year</b>  | <b>Previous year</b> |
|--------------------------------|----------------------|----------------------|
| Labor costs                    | 1,600,000            | 8,864,000            |
| Materials, packaging           | 771,000              | 866,000              |
| Expenses for tools             | 69,712,120           | 41,419,910           |
| Expenses for warranty          | 52,661,333           | 462,491,133          |
| Expenses for external services | 668,706,118          | 761,793,266          |
| Other expenses                 | 333,811,082          | 129,206,243          |
| <b>Total</b>                   | <b>1,127,261,653</b> | <b>1,404,640,552</b> |

**6. General and administration expenses****Accumulated from the start of the year to the end of the current period**

|                                                                  | <b>Current year</b>    | <b>Previous year</b>  |
|------------------------------------------------------------------|------------------------|-----------------------|
| Labor costs                                                      | 5,540,058,253          | 5,262,321,258         |
| Materials, supplies                                              | 28,497,000             | 32,142,700            |
| Office supplies                                                  | 178,222,936            | 262,497,006           |
| Depreciation/amortization of fixed assets                        | 7,433,252              | 117,965,123           |
| Taxes, fees and legal fees                                       | 112,851,952            | 67,463,237            |
| Additional allowance /(Reversal of allowance) for doubtful debts | (14,021,318,265)       | 2,388,765,101         |
| Expenses for external services                                   | 1,334,333,284          | 1,413,099,882         |
| Other expenses                                                   | 2,925,187,230          | 1,569,936,810         |
| <b>Total</b>                                                     | <b>(3,894,734,358)</b> | <b>11,114,191,117</b> |

**7. Other income****Accumulated from the start of the year to the end of the current period**

|                                               | <b>Current year</b> | <b>Previous year</b> |
|-----------------------------------------------|---------------------|----------------------|
| Gain on liquidation, disposal of fixed assets | -                   | 500,000              |
| Gain on liquidation and disposal of tools     | 900,000             | 1,111,111            |
| Penalty interest for late payment             | 482,973,512         | -                    |
| Sales bonuses                                 | 94,662,216          | -                    |
| Other income                                  | 7,148               | 2,000                |
| <b>Total</b>                                  | <b>578,542,876</b>  | <b>1,613,111</b>     |

**8. Other expenses****Accumulated from the start of the year to the end of the current period**

|                                           | <b>Current year</b> | <b>Previous year</b> |
|-------------------------------------------|---------------------|----------------------|
| Loss on liquidation and disposal of tools | 9,090,909           | -                    |
| Penalties for contract violations         | 130,495,845         | 26,778,620           |
| Tax fines and tax collected in arrears    | 2,200,192           | 3,134,396            |
| Fines for administrative violation        | 37,109,182          | -                    |
| Enforcement fees                          | 126,829,612         | -                    |
| Other expenses                            | 3,462               | -                    |
| <b>Total</b>                              | <b>305,729,202</b>  | <b>29,913,016</b>    |



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#### 9. Earnings per share ("EPS")

##### 9a. Basic/diluted ESP

|                                                                 | Accumulated from the start of the year to the end of the current period |               |
|-----------------------------------------------------------------|-------------------------------------------------------------------------|---------------|
|                                                                 | Current year                                                            | Previous year |
| Accounting profit after corporate income tax                    | 10,656,769,426                                                          | 474,929,235   |
| Appropriation to bonus and welfare funds                        | -                                                                       | -             |
| Profit used to calculate basic/diluted EPS                      | 10,656,769,426                                                          | 474,929,235   |
| Average number of ordinary shares outstanding during the period | 7,893,658                                                               | 7,893,658     |
| Basic/diluted EPS                                               | <u>1,350</u>                                                            | <u>60</u>     |

##### 9b. Other information

There have not been any transactions of ordinary shares or potential transactions of ordinary shares from the end of the accounting period to the disclosure date of these Interim Combined Financial Statements.

#### 10. Operating costs by factors

|                                                     | Accumulated from the beginning of the year to the end of the current period |                        |
|-----------------------------------------------------|-----------------------------------------------------------------------------|------------------------|
|                                                     | Current year                                                                | Previous year          |
| Cost of sales of merchandise                        | 180,196,095,640                                                             | 74,637,080,665         |
| Materials and supplies                              | 29,268,000                                                                  | 240,429,289            |
| Labor costs                                         | 7,518,311,889                                                               | 7,695,840,030          |
| Depreciation/amortization of fixed assets           | 982,433,252                                                                 | 1,092,965,123          |
| Expenses for external services                      | 5,145,037,789                                                               | 3,329,888,858          |
| Allowance for doubtful debts                        | (14,021,318,265)                                                            | 2,388,765,101          |
| Other expenses                                      | 6,735,572,265                                                               | 5,378,022,905          |
| Increase/decrease in inventories (work in progress) | (2,051,584,361)                                                             | 6,891,600,316          |
| Total                                               | <u>184,533,816,209</u>                                                      | <u>101,654,592,287</u> |

## VII. OTHER DISCLOSURES

#### 1. Transactions and balances with the related parties

The related parties of the Company include the key management personnel, their related individuals and other related parties.

The key management personnel include the members of the Board of Directors ("BOD"), the Board of Supervisors ("BOS") and the Executive Officers (the Board of Management ("BOM") and the Chief Accountant). The key management personnel's related individuals are their close family members.

##### *Transactions with the key management personnel and their related individuals*

During the period, the Company only entered into transactions involving the recovery of advances and the collection of payments on behalf of the key management personnel.

In addition, the Company incurred loan interest payable to Ms. Nguyen Thi Chinh – a related individual of the key management personnel – amounting to VND 25,000,000 (previous period: VND 25,000,000).

##### *Guarantee commitment*

Mr. Dang Anh Phuong has pledged his land use rights to secure the Company's loan at Joint Stock Commercial Bank for Investment and Development of Vietnam – Ngoc Khanh Branch (see Note V.16b).



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In addition, Mr. Dang Anh Phuong has used real estate owned by Ms. Dinh Thi Chien and Ms. Ta Thi Kim Lan to secure the Company's loan at Vietnam Technological and Commercial Joint Stock Bank – Dong Do Branch (see Note V.16a).

#### *Outstanding balances with the key management personnel and their related individuals*

Outstanding balances with the key management personnel and their related individuals are presented in Notes V.5a, V.13 and V.16a.

Receivables from the key management personnel and their related individuals are unsecured and will be paid in cash. No allowance has been made for the receivables from the key management personnel and their related individuals.

#### *Compensation of the key management personnel*

|                               | Position                                                       | Salary               | Bonus            | Remuneration (*)   | Total compensation   |
|-------------------------------|----------------------------------------------------------------|----------------------|------------------|--------------------|----------------------|
| <b>Current period</b>         |                                                                |                      |                  |                    |                      |
| Mr. Lu Hong Chieu             | Chairman cum<br>Deputy General Director<br>(until 13 May 2026) | 17,500,000           | -                | 80,000,000         | 97,500,000           |
| Mr. Dang Anh Phuong           | Vice Chairman cum<br>General Director                          | 300,000,000          | 1,000,000        | 80,000,000         | 381,000,000          |
| Mr. Hoang Ha                  | BOD Member cum<br>Deputy General Director                      | 210,000,000          | 1,000,000        | 20,000,000         | 231,000,000          |
| Mr. Nguyen Ha Thanh           | Independent BOD Member                                         | -                    | -                | 20,000,000         | 20,000,000           |
| Mr. Dinh Quang Thai           | Independent BOD Member                                         | -                    | -                | 20,000,000         | 20,000,000           |
| Mr. Vu Binh Minh              | Head of BOS                                                    | -                    | -                | 10,000,000         | 10,000,000           |
| Ms. Doan Thu Hang             | BOS Member                                                     | -                    | -                | 10,000,000         | 10,000,000           |
| Ms. Do Lien Huong             | BOS Member                                                     | -                    | -                | 10,000,000         | 10,000,000           |
| Mr. Le Viet Thang             | Deputy General Director                                        | 210,000,000          | 1,000,000        | -                  | 211,000,000          |
| Mr. La Thanh Can              | Branch Director                                                | 196,200,000          | 1,000,000        | -                  | 197,200,000          |
| Mr. Dinh Ngoc Lan             | Deputy General Director<br>(from 13 May 2026)                  | 52,500,000           | -                | -                  | 52,500,000           |
| Ms. Nguyen Thi Hai            | Chief Financial Officer<br>(from 13 May 2026)                  | 52,500,000           | -                | -                  | 52,500,000           |
| Ms. Nguyen Thi Minh<br>Nguyet | Chief Accountant                                               | 199,800,000          | 1,000,000        | -                  | 200,800,000          |
| <b>Total</b>                  |                                                                | <b>1,238,500,000</b> | <b>5,000,000</b> | <b>250,000,000</b> | <b>1,493,500,000</b> |
| <b>Previous period</b>        |                                                                |                      |                  |                    |                      |
| Mr. Lu Hong Chieu             | Chairman cum<br>Deputy General Director                        | 30,000,000           | -                | -                  | 30,000,000           |
| Mr. Dang Anh Phuong           | Vice Chairman cum<br>General Director                          | 300,000,000          | 1,000,000        | -                  | 301,000,000          |
| Mr. Hoang Ha                  | BOD Member cum<br>Deputy General Director                      | 210,000,000          | 1,000,000        | -                  | 211,000,000          |
| Mr. Nguyen Ha Thanh           | Independent BOD Member                                         | -                    | -                | -                  | -                    |
| Mr. Dinh Quang Thai           | Independent BOD Member                                         | -                    | -                | -                  | -                    |
| Mr. Vu Binh Minh              | Head of BOS                                                    | -                    | -                | -                  | -                    |
| Ms. Doan Thu Hang             | BOS Member                                                     | -                    | -                | -                  | -                    |
| Ms. Do Lien Huong             | BOS Member                                                     | -                    | -                | -                  | -                    |
| Mr. Le Viet Thang             | Deputy General Director                                        | 210,000,000          | 1,000,000        | -                  | 211,000,000          |
| Mr. La Thanh Can              | Branch Director                                                | 196,200,000          | 1,000,000        | -                  | 197,200,000          |
| Ms. Nguyen Thi Minh<br>Nguyet | Chief Accountant                                               | 199,800,000          | 1,000,000        | -                  | 200,800,000          |
| <b>Total</b>                  |                                                                | <b>1,146,000,000</b> | <b>5,000,000</b> | <b>-</b>           | <b>1,151,000,000</b> |



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- (\*) During the period, the Company paid remuneration of BOD and BOS for 2025 totaling VND 250,000,000.

In addition, the Company has made a provisional accrual for the remuneration of BOD and BOS in accordance with Resolution No. 2026 of the Annual General Meeting of Shareholders, amounting to VND 732,500,000 (see Note V.13).

## 2. Comparative figures

### *Application of the New Accounting System*

As set out in Note III.1, the Company has applied Circular 99 with effect from 1 January 2026. Certain comparative figures have been restated to comply with the provisions of Circular 99 relating to the presentation of Interim Combined Financial Statements as follows:

|                                                   | Code | Figures before<br>adjustment | Adjustments     | Adjusted<br>figures | Notes |
|---------------------------------------------------|------|------------------------------|-----------------|---------------------|-------|
| Cash and cash equivalents                         | 112  | 17,696,040,000               | 117,307,691     | 17,813,347,691      |       |
| Other short-term<br>receivables                   | 135  | 6,484,964,088                | (117,307,691)   | 6,367,656,397       | (i)   |
| Payable for dividends and<br>profit distributions | 313  | -                            | 4,100,824,550   | 4,100,824,550       | (ii)  |
| Other short-term payables                         | 320  | 5,310,290,582                | (4,100,824,550) | 1,209,466,032       |       |

- (i) Restating accrued interest income of term deposits from the item "Other short-term receivables" to the item "Cash and cash equivalents".
- (ii) Restating the liability for profits payable to owners from the item "Other short-term payables" to the item "Dividends and profits payable".

## 3. Significant assumptions and estimates

The preparation of the Interim Combined Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of Interim Combined Financial Statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities and contingent assets at the end of the accounting period, as well as the reported amounts of revenue and expenses during the period. Actual results may differ from these estimates and assumptions.

The estimates and assumptions that have a material effect on the Interim Financial Statements include:

- Allowance for doubtful debts (Notes IV.5 and V.6);
- Allowance for devaluation of inventories (Notes IV.6 and V.7);
- Useful life of tangible fixed assets (Notes IV.8 and V.9);

The above estimates and assumptions are made by the Board of Management based on the best information and experience currently available and are reviewed and reassessed at each reporting date. At the end of the accounting period, based on its assessment of the uncertainties associated with these estimates and assumptions, the Board of Management has determined that there are no material matters requiring additional disclosure regarding the potential effects, the likelihood of different outcomes, or the measures expected to be taken in the subsequent accounting period.

There have been no material changes in the bases and methods used in determining accounting estimates compared with those applied in the preparation of the most recent annual Financial Statements or the Interim Financial Statements for the corresponding period of the previous year.



## ONE TECHNOLOGIES CORPORATION

Address: No. 135 Hoang Ngan Street, Yen Hoa Ward, Hanoi City, Vietnam

### INTERIM COMBINED FINANCIAL STATEMENTS

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

#### Notes to the Interim Combined Financial Statements (continued)

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#### 4. Subsequent events

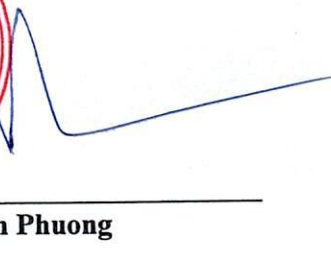
From the end of the accounting period to the date of approval on the Financial Statements, there have been no material events arising, which need to make adjustments on the figures or to be disclosed in the Interim Combined Financial Statements.

Approved on 21 August 2026

Prepared by

Chief Accountant

Legal representative



Pham Thi Ngoc Mai

Nguyen Thi Minh Nguyet

Dang Anh Phuong

INH