

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT
STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS
for the period from 01/01/2026 to 30/06/2026
(Reviewed)



CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,

Da Nang City

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CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,
Da Nang City

REPORT OF THE MANAGEMENT

The Management of Central Power Real Estate Joint Stock Company (the "Company") presents its report and the Company's Separate Financial Statements for the period from 01/01/2026 to 30/06/2026.

Company

Central Power Real Estate Joint Stock Company.

Established and operating under the first Business Registration Certificate No. 3203001727 dated December 6, 2007.

Business Registration Certificate

No. 0400592801, registered for the 8th change, April 18, 2022.

Issued by the Department of Planning and Investment of Da Nang City.

Head office

Lot A5, Pham Van Dong Street, An Hai Ward, Da Nang City.

Board of Directors

Members of the Board of Directors during the period and at the reporting date:

Mr. Nguyen Khang Chien	Chairman
Mrs. Nguyen Thi Minh Phuong	Member
Mr. Pham Ngoc Binh	Member
Mr. Pham Duc Hanh	Member
Mr. Nguyen Xuan Truong	Member

Management

Members of the Management during the period and at the reporting date:

Mr. Le Hoai Nam	General Director
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Supervisory Board

Members of the Supervisory Board during the period and at the reporting date:

Mr. Nguyen Thi Huong	Head
Mr. Nguyen Thi Hue	Member
Mrs. Vo Van Thom	Member

Legal representative

Mr. Le Hoai Nam	General Director
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Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Management's Responsibility for the Separate Financial Statements

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,
Da Nang City

The Company's Management is responsible for the preparation of the Separate Financial Statements, which present a true and fair view of the Company's operations and business performance for the period. In preparing the Separate Financial Statements, the Management confirms that it has complied with the following requirements:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting standards have been complied with and whether there are any material departures that require disclosure and explanation in the financial statements;
- Prepare the financial statements on a going concern basis, except where it is not appropriate to assume that the Company will continue in operation.

The Company's Management ensures that the accounting records are maintained to accurately and fairly reflect the Company's financial position at any time, and that the financial statements comply with applicable current regulations of the State. The Management is also responsible for safeguarding the Company's assets and for implementing appropriate measures to prevent and detect fraud and other irregularities.

The Company's Management confirms that the Separate Financial Statements present a true and fair view of the Company's financial position at as 30/06/2026 and its results of operations for the accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises, and applicable current regulations.

Da Nang, August 28, 2026

On behalf of the Management

General Director



Le Hoai Nam



No.: 655/BCKT-TC/AVA

AUDITOR'S REPORT INTERIM FINANCIAL INFORMATION REVIEW

**To: Shareholders, the Board of Management and Board of General Director
Central Power Real Estate Joint Stock Company**

We have reviewed the accompanying interim Separate Financial Statements of Central Power Real Estate Joint Stock Company, prepared on 28/08/2026, set out on pages 06 to 31, including Separate Statement of Financial Position as at 30/06/2026, Separate Statement of Profit or Loss, Separate Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Separate Financial Statements.

Management' Responsibility

The Management is responsible for the preparation of accompanying interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as management determines is necessary to enable the accompanying interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the accompanying interim Separate Financial Statements financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

The review financial information includes the interim implementation of interviews, mostly interviewing responsible for the financial and accounting matters, and perform analytical procedures and processes other review procedures. A fundamentally revised narrower scope audits are carried out according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim Separate Financial Statements do not present fairly, in all material respects, the financial position of Central Power Real Estate Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of accompanying interim financial statements.

As presented in Explanation No. VII.5 of the Financial Statements, as at 30/06/2026, short-term liabilities were greater than the Company's short-term assets of VND 7,522,910,255 (as of 01/01/2026 it was VND 7,365,804,933), indicating the existence of material uncertainties that may lead to significant doubts about the Company's ability to continue operating. The Board of Directors believes that the Company will continue to operate its business and prepare financial statements on the basis of business continuity.

VIETNAM AUDITING AND VALUATION COMPANY LIMITED



Ngo Quang Tien
Vice General Director
Registration certificate
0448-2023-126-1
Hanoi, August 28, 2026

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,
Da Nang City

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

Form No. B 01 - DN

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		5.937.803.556	6.752.920.535
I. Cash and cash equivalents	110	V.1	154.958.824	204.731.374
1. Cash	111		154.958.824	204.731.374
II. Short-term financial investments	120	V.2	1.230.080.000	1.200.000.000
1. Short-term held-to-maturity investments	123		1.230.080.000	1.200.000.000
III. Short-term receivables	130		2.473.754.071	2.689.616.927
1. Short-term trade receivables	131	V.3	292.413.503	214.789.337
2. Short-term advances to suppliers	132	V.4	1.857.125.416	1.938.080.688
3. Other short-term receivables	135	V.5	6.555.215.152	6.767.746.902
4. Allowance for impairment of short-term receivables	136	V.6	(6.231.000.000)	(6.231.000.000)
IV. Inventories	140	V.7	723.762.258	1.252.806.775
1. Inventories	141		723.762.258	1.252.806.775
V. Other current assets	160		1.355.248.403	1.405.765.459
1. Taxes and other amounts receivable from the State	163	V.13	1.355.248.403	1.405.765.459
B. NON-CURRENT ASSETS	200		306.224.521.600	306.270.859.204
I. Fixed assets	220		-	46.337.604
1. Tangible fixed assets	221	V.8	-	46.337.604
- Cost	222		3.213.205.277	3.993.641.641
- Accumulated depreciation	223		(3.213.205.277)	(3.947.304.037)
II. Long-term work in progress	250	V.9	58.838.521.600	58.838.521.600
1. Construction in progress	252		58.838.521.600	58.838.521.600
III. Long-term financial investments	260	V.2	247.386.000.000	247.386.000.000
1. Investment in subsidiaries	261		247.386.000.000	247.386.000.000
TOTAL ASSETS	280		312.162.325.156	313.023.779.739

SEPARATE STATEMENT OF FINANCIAL POSITION

Form No. B 01 - DN

As at 30/06/2026

(Continuous)

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	300		13.460.713.811	14.118.725.468
I. Current liabilities	310		13.460.713.811	14.118.725.468
1. Short-term trade payables	311	V.10	1.325.968.622	1.571.203.757
2. Short-term advances from customers	312	V.11	7.924.535.197	8.481.073.469
3. Dividends and profit payable	313	V.12	1.561.674.311	1.565.157.431
4. Short-term taxes and other amounts payable to the	314	V.13	221.798.951	221.798.951
5. Payables to employees	315		497.682.555	431.437.055
6. Short-term accrued expenses	316	V.14	772.970.000	760.150.000
7. Other short-term payables	320	V.15	618.048.757	599.869.387
8. Short-term borrowings and finance lease liabilities	321	V.16	528.000.000	478.000.000
9. Bonus and welfare funds	323		10.035.418	10.035.418
D. EQUITY	400		298.701.611.345	298.905.054.271
1. Issued capital of owners	411		261.000.000.000	261.000.000.000
- Ordinary shares with voting rights	411a		261.000.000.000	261.000.000.000
2. Development investment fund	418		1.184.000.000	1.184.000.000
3. Retained earnings	420		36.517.611.345	36.721.054.271
- Retained earnings carried forward from prior peri	420a		36.721.054.271	37.503.608.133
- Retained earnings for the current period	420b		(203.442.926)	(782.553.862)
TOTAL LIABILITIES AND EQUITY	440		312.162.325.156	313.023.779.739

Prepared by



Tran Minh Tuan

Chief Accountant



Tran Minh Tuan

Da Nang, August 28, 2026

General Director



Le Hoai Nam

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,
Da Nang City

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

Form No. B 02 - DN

SEPARATE STATEMENT OF PROFIT OR LOSS

The period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1. Revenue from sale of goods and rendering of service	01	VI.1	1.406.715.887	840.577.162
2. Net revenue from sale of goods and rendering of services	10		1.406.715.887	840.577.162
3. Cost of sales	11	VI.2	1.033.094.234	502.236.225
4. Gross profit from sale of goods and rendering of services	20		373.621.653	338.340.937
5. Gain/(loss) from sale and disposal of investment property	21		-	-
6. Finance income	22	VI.3	30.123.323	73.817
7. Finance costs	23	VI.4	12.820.000	70.440.000
Of which: Interest expense	24		12.820.000	70.440.000
8. General and administrative expenses	26	VI.5	747.541.206	855.195.744
9. Operating profit	30		(356.616.230)	(587.220.990)
10. Other income	31	VI.6	153.173.304	6.032.043
11. Other expenses	32	VI.7	-	6.813.750
12. Other profit	40		153.173.304	(781.707)
13. Total accounting profit before tax	50		(203.442.926)	(588.002.697)
14. Current corporate income tax expense	51		-	-
15. Profit after corporate income tax	60		(203.442.926)	(588.002.697)

Da Nang, August 28, 2026

Prepared by

Chief Accountant

General Director

Tran Minh Tuan

Tran Minh Tuan



Le Hoai Nam

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,
Da Nang City

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

Form No. B 03 - DN

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I. Cash flows from operating activities				
1. Profit before tax	01		(203.442.926)	(588.002.697)
2. Adjustments for				
- Depreciation of property, plant and equipment and	02		19.510.908	39.021.816
- Provisions	03		-	(85.000.000)
- Gains/(losses) from investing and financing activities	05		(183.253.304)	-
- Borrowing costs	06		12.820.000	70.440.000
3. Operating profit before changes in working capital	08		(354.365.322)	(563.540.881)
- Increase/(decrease) in receivables	09		266.379.912	123.446.834
- Increase/(decrease) in inventories	10		529.044.517	(1.219.010.067)
- Increase/(decrease) in payables (excluding interest)	11		(717.348.537)	6.343.412.670
- Interest paid	14		-	(70.440.000)
Net cash flows from operating activities	20		(276.289.430)	4.613.868.556
II. Cash flows from investing activities				
1. Proceeds from disposal of property, plant and equipment	22		180.000.000	-
Net cash flows from investing activities	30		180.000.000	-

SEPARATE CASH FLOW STATEMENT

(Indirect method)

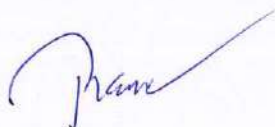
The period from 01/01/2026 to 30/06/2026

(Continuous)

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
III. Cash flows from financing activities				
1. Proceeds from short - term, long - term borrowings	33		50.000.000	554.000.000
2. Loan repayment	34		-	(5.300.000.000)
3. Dividends, profit paid to equity owners	36		(3.483.120)	(1.977.400)
Net cash flows from financing activities	40		46.516.880	(4.747.977.400)
Net decrease/increase in cash and cash equivalents	50		(49.772.550)	(134.108.844)
Cash and cash equivalents at beginning of the period	60		204.731.374	384.729.657
Cash and cash equivalents at end of the period	70		154.958.824	250.620.813

Prepared by



Tran Minh Tuan

Chief Accountant



Tran Minh Tuan

Da Nang, August 28, 2026
 General Director



Le Hoai Nam

NOTES TO THE FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/06/2026

I. Background

1. Forms of Ownership

Central Power Real Estate Joint Stock Company.

The company operates under Business Registration Certificate No. No. 0400592801, registered for the 8th change, April 18, 2022., Issued by the Department of Planning and Investment of Da Nang City.

Head office: Lot A5, Pham Van Dong Street, An Hai Ward, Da Nang City.

Charter capital: 261,000,000,000 VND.

Total shares: 26,100,000 shares.

2. Business field

Production and Commercial Business, Real Estate Business.

3. Business activities

Real estate business; Investing in creating houses, buying houses, construction projects for sale, rent, lease purchase;
Rent houses and construction works for sublease;
Investing in land improvement and investing in infrastructure projects on leased land to lease land with infrastructure;
Receive transfer of land use rights, invest in infrastructure projects to transfer, lease, or rent land use rights with infrastructure for sublease;
Investment and business of shopping centers and supermarkets;
Restaurants and mobile food services;
Business of amusement and entertainment areas;
Real estate services; Brokerage, valuation, trading floor services, consulting, auctions, advertising, real estate
Consulting on investment project planning, surveying, structural design of civil and industrial works on small and
Consulting on investment project planning, surveying, structural design of energy projects, project management,
construction supervision and installation of civil and industrial projects;
Investment, construction and consulting of electrical projects;
Domestic and international travel business;
Mini soccer field;
Business of tourist accommodation establishments.

4. The Company's normal business period

The Company's normal business period is 12 months.

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,
Da Nang City

Separate Financial Statements
for the period from 01/01/2026 to 30/06/2026

5. Business structure**The list of subsidiaries**

Subsidiary name	Rate of interest	Rate of voting rights	Head office - Principle activities
New Generation Entertainment JSC	99%	99%	Hanoi - Trade and services; education; Recreational activities.
Phuc Tien Investment and Infrastructure Development Co., Ltd	85%	85%	Hanoi - Building houses of all kinds; installation of industrial machinery and equipment; building civil engineering works
P&P Investment and Construction JSC	54%	54%	Hanoi - Real estate business; construction works; Wholesale of materials and installation equipment in construction.

6. Number of employees at the end of the fiscal year or average number of employees during the fiscal year

As at 30/06/2026, the number of employees is: 08 people.

As at 01/01/2026, the number of employees is: 08 people.

7. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

II. Accounting period and accounting monetary unit**1. Accounting period**

The Company's annual accounting period commences on 1 January and ends on 31 December.

2. Accounting monetary unit

The accounting currency is Vietnam Dong ("VND").

III. Accounting standards and Accounting system**1. Accounting System**

The Company applies the Vietnamese Accounting Regime for enterprises prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

The Ministry of Finance issued Circular 99/2025/TT-BTC dated October 27, 2025 guiding the corporate accounting regime. This Circular takes effect from January 1, 2026 and applies to fiscal years starting on or after January 1, 2026. This Circular replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the corporate accounting regime, Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance on amending and supplementing Article 128, Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated March 21, 2016 on amending and supplementing a number of Articles of Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance and Circular No. 195/2012/TT-BTC dated November 15, 2012 providing guidance Accounting applied to investor units.

The effects of accounting policy changes according to the guidance of Circular 99/2025/TT-BTC are applied retrospectively. The company has added notes of comparative information on the Financial Statements for indicators that have changed between Circular 99/2025/TT-BTC and Circular 200/2014/TT-BTC.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies, accounting estimates and relevant legal regulations apply**1. Recognition of cash and cash equivalents**

Money includes cash, demand deposits at banks and other organizations, money in transit, foreign currency and other amounts as prescribed. Monetary gold (if any) is gold held for the purpose of storing value and does not include gold classified as inventory. Cash equivalents are short-term investments with a redemption period or maturity of no more than 03 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

2. Principles of accounting for financial investments**Held-to-maturity investments**

Held-to-maturity investments comprise term deposits, valuable papers, bonds, preference shares classified as liabilities, loans and other investments held to maturity for interest-earning purposes, excluding derivative financial instruments. These investments are presented as current or non-current assets based on their remaining terms at the end of the reporting period.

investments and recognizes an allowance for impairment losses, if necessary. Held-to-maturity investments denominated in foreign currencies are recognized and subsequently remeasured in accordance with the accounting policies for foreign exchange differences.

Investment in subsidiaries; joint-ventures, associates

Investments in subsidiaries, joint ventures and associates are initially recognized at cost when the Company obtains ownership interests. Cost comprises the purchase price and directly attributable acquisition costs. Where investments are made through contributions of non-monetary assets, the cost of the investment is determined based on the fair value of the assets contributed at the contribution date.

Subsidiaries, joint ventures and associates are identified based on the Company's control, joint control or significant influence over the investees, primarily considering voting rights and other relevant contractual arrangements.

Investments in subsidiaries, joint ventures and associates are accounted for using the cost method. Dividends and profit distributions received from accumulated post-acquisition profits are recognized as finance income, while other distributions are deducted from the carrying amount of the investment.

At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary, in accordance with prevailing regulations.

3. Accounting policies for receivables

Receivables comprise trade receivables, internal receivables and other receivables. Receivables are monitored in detail by counterparties, maturities, original currencies and other relevant factors for management purposes.

At the end of the reporting period, foreign currency-denominated receivables are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts. Receivables are classified as current or non-current based on their remaining terms at the end of the reporting period.

The Company recognizes an allowance for doubtful debts for receivables that are considered impaired or are unlikely to be fully recoverable in accordance with prevailing regulations.

4. Accounting policies for inventories**Recognition of inventories**

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

Materials, equipment, spare parts and work in progress that are expected to be recovered or consumed after more than 12 months from the end of the reporting period or beyond the normal operating cycle are presented as non-current assets.

Inventory valuation method

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

Inventory accounting method

The cost of inventories issued is determined on a transaction-by-transaction basis.

Allowance for inventory write-down

At the end of the reporting period, the Company recognizes an allowance for inventory write-down for inventories whose net realizable value is lower than cost, in accordance with prevailing regulations.

Basis for allocation of raw materials and supplies

Raw materials and supplies consumed are allocated to cost objects based on actual usage, consumption norms, production output or other appropriate allocation bases, ensuring that raw material and supply costs are reasonably and consistently attributed to the cost of products and services.

5. Accounting policies and depreciation/amortisation of tangible fixed assets (including perennial plants bearing recurring produce and working animals), intangible fixed assets, finance lease assets and investment property**Property, plant and equipment and intangible assets**

Property, plant and equipment and intangible assets are stated at cost. During their useful lives, these assets are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses (if any).

Routine maintenance and repair costs are recognized in the statement of profit or loss as incurred. Expenditures incurred subsequent to initial recognition that result in an increase in the future economic benefits expected to be derived from the assets are capitalized as part of the cost of the related assets.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets.

The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

The depreciation period is determined based on the estimated useful life of the asset:

- Buildings	06 years
- Transportation equipment	06 years
- Management equipment and tools	05 years
- Other fixed assets	05 years

6. Accounting policies for deferred expenses

Deferred expenses comprise expenditures that have been incurred but relate to multiple accounting periods, including prepaid rentals, prepaid insurance, tools and supplies, major repairs and periodic maintenance of fixed assets, goodwill and other expenditures that are allocated to operating expenses over multiple periods in accordance with prevailing regulations.

Deferred expenses are amortized to operating expenses over periods and using methods that are appropriate to the nature of the expenditures and the pattern in which the related economic benefits are expected to be consumed. The Company maintains detailed records of each deferred expense item, including the amount incurred, the amount amortized and the unamortized balance.

Expenditures relating to one financial year or one operating cycle are classified as short-term deferred expenses. Expenditures expected to generate economic benefits over multiple accounting periods are classified as long-term deferred expenses and are amortized to profit or loss over the relevant periods.

7. Accounting policies for trade payables

Trade payables comprise obligations arising from the purchase of goods, services, assets and other transactions of a commercial nature with suppliers. Trade payables are monitored in detail by counterparty, settlement term, original currency and other relevant factors for management purposes.

At the end of the reporting period, trade payables are classified as current or non-current based on their remaining terms. Foreign currency-denominated payables are initially recognized at the actual transaction exchange rates or recorded exchange rates and are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the end of the reporting period.

Trade payables are recognized in accordance with the prudence principle when there is evidence that a payment obligation is likely to arise.

8. Accounting policies for dividends and profit distributions payable

Dividends and profit distributions payable are recognized as liabilities when the distribution of profits has been approved by the appropriate authority in accordance with the Company's Charter and applicable laws and regulations. The liability is measured at the amount payable to shareholders, capital contributors or owners.

The Company monitors the payment terms, settlement status and the financial year from which profits are appropriated for each dividend or profit distribution payable, where such information can be determined. Dividends and profit distributions approved after the end of the reporting period are not recognized as liabilities at the reporting date but are disclosed as events occurring after the reporting period.

9. Accounting policies for accrued expenses

Accrued expenses represent expenses relating to goods and services received or obligations incurred during the reporting period for which adequate supporting documentation for settlement is not available at the reporting date. Such expenses are recognized based on reasonable estimates and in accordance with the matching principle.

Accrued expenses are reviewed and reconciled against actual costs incurred. Any difference between the accrued amounts and the actual costs is recognized as an adjustment to expenses in the period in which the difference arises.

10. Accounting policies for deferred revenue

Deferred revenue comprises amounts received in advance that relate to multiple accounting periods, including rental income received in advance and other advance receipts that do not yet qualify for recognition in profit or loss for the current period.

relevant periods based on the passage of time or the extent to which the related performance obligations have been fulfilled.

Deferred revenue does not include advances received from customers for goods or services not yet provided, nor revenue that has been recognized but not yet collected.

11. Accounting policies for deferred income tax**Deferred tax assets**

Deferred tax assets are recognized for deductible temporary differences, tax losses and unused tax incentives carried forward to subsequent periods to the extent that it is probable that future taxable profits will be available against which such amounts can be utilized.

Deferred tax assets are measured using the corporate income tax rates expected to apply in the period when the assets are realized or the related liabilities are settled, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax assets to be utilized. Such reductions are reversed when sufficient evidence exists that future taxable profits will be available to recover the deferred tax assets.

Deferred tax liabilities

Deferred tax liabilities are recognized for taxable temporary differences arising from differences between the carrying amounts of assets or liabilities and their respective tax bases, except in cases where recognition is not required under applicable accounting standards.

Deferred tax liabilities are measured using the corporate income tax rates expected to apply in the period when the temporary differences reverse, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax liabilities is reviewed at the end of each reporting period and adjusted to reflect changes in the related taxable temporary differences.

12. Accounting policies for borrowings and finance lease liabilities

Borrowings and finance lease liabilities are initially recognized at the proceeds received, net of directly attributable transaction costs, if any. Such costs are amortized to finance expenses over the term of the related borrowings using an appropriate method. Borrowing costs are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Borrowings and finance lease liabilities are classified as current or non-current based on their remaining contractual maturities at the reporting date. Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset, whichever is lower.

Foreign currency-denominated borrowings and finance lease liabilities are retranslated at the applicable exchange rates

13. Accounting policies for borrowing costs and capitalization of borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Capitalized borrowing costs include interest expenses, discounts or premiums arising on the issuance of bonds, and other costs directly attributable to borrowings. For specific borrowings obtained for the construction of property, plant and equipment or investment property, borrowing costs are capitalized during the construction period, including cases where the construction period is less than twelve months.

The Company does not capitalize borrowing costs arising from borrowings used to construct assets or projects for customers.

The capitalization rate for general borrowings is determined in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs, based on the weighted average borrowing costs applicable to the borrowings outstanding during the period. The capitalization rate applied during the period was ...%.

14. Accounting policies for equity**14.1. Accounting policies for contributed capital, share premium, conversion option of convertible bonds, and other components of equity**

Contributed capital is recognized at the amount actually contributed and is reflected at the par value of issued shares.

Share premium represents the difference between the issue price and the par value of shares, net of related issuance costs.

Other components of equity include amounts supplemented from retained earnings, assets received as grants, donations or gifts, differences arising from common control transactions, revaluation surplus of assets, and other items recognized directly in equity in accordance with applicable regulations.

14.2. Accounting policies for retained earnings

Retained earnings represent the profit after tax remaining after the allocation to reserves, dividend distribution, profit appropriation, or loss handling as approved by the competent authority and in accordance with applicable laws and regulations.

Retained earnings also include retrospective adjustments arising from changes in accounting policies or correction of material prior-period errors. The recognition and appropriation of retained earnings are based on the Company's financial performance and lawful profit distribution decisions.

15. Accounting policies for revenue recognition and other income

15.1. Revenue from sale of goods and rendering of services

Revenue from sale of goods

The Company only records sales revenue when the following conditions are simultaneously met:

- Has transferred most of the risks and benefits associated with ownership of products and goods to the buyer;
- No longer holds the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined relatively reliably;
- Has or will receive economic benefits from the sales transaction;
- Identify the costs related to the sales transaction.

Revenue from rendering of services

The Company recognizes revenue from rendering of services only when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where the contract allows the customer to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services provided;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

Accounting policies for construction contract revenue

Construction contract revenue comprises:

- The contract revenue initially agreed in the contract;
- Variations, incentive payments, claims and other amounts that can be reliably measured;
- Cost reimbursements from customers or third parties that are not included in the contract price.

Construction contract revenue is recognized as follows:

- For contracts based on the percentage of completion method with stage payments, revenue is recognized based on the stage of completion at the reporting date when the outcome of the contract can be reliably estimated;
- For contracts based on measurement of work performed, revenue and costs are recognized based on the work completed and certified by the customer during the period.

When the outcome of a construction contract cannot be reliably estimated:

- Revenue is recognized only to the extent of contract costs incurred that are probable of recovery;
- Contract costs are recognized as expenses in the period in which they are incurred.

15.2. Finance income

Finance income includes:

Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;

Dividends and profit distributions arising after the investment date;

Gains from disposal or liquidation of financial investments;

Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;

Other finance income.

Finance income is recognized in accordance with the following principles:

For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;

For foreign currency transactions, income is recognized on a net gain basis;

Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;

Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;

Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;

Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

15.3. Other income

Other income reflects income arising outside normal operating activities and includes:

- Gains from disposal or liquidation of property, plant and equipment;
- Gains from revaluation of assets, materials and goods when contributing capital or making investments;
- Income from sale and leaseback transactions;
- Tax refunds or reductions recognized after prior recognition;
- Penalties and compensation received from customers or third parties;
- Recovery of previously written-off doubtful debts;
- Payables that are no longer payable due to unidentified creditors or no longer existing obligations;
- Bonuses, gifts, grants and other forms of donations received;
- Value of promotional goods received without repayment obligation;
- Other income arising outside the Company's normal business activities.

16. Accounting policies for cost of goods sold

Cost of goods sold is recognized in line with revenue generated in the period and includes the cost of goods, finished products, services, investment property and other direct costs related to business operations.

The Company applies the principle of prudence in recognizing cost of goods sold. Inventory losses, direct materials costs, direct labour costs and overheads exceeding normal capacity are not included in inventory valuation but are recognized immediately in cost of goods sold in the period.

Inventory shrinkage and losses, net of any compensation received, are recognized in cost of goods sold.

Allowance for decline in value of inventories and provisions for onerous contracts are recognized in cost of goods sold based on the difference between net realizable value and cost of inventories.

Reversals of inventory write-downs and tax amounts included in the cost of purchased inventories but subsequently refunded under regulations are recorded as reductions of cost of goods sold.

17. Accounting policies for finance costs

Finance costs include interest expenses, bond issuance costs, foreign exchange losses, losses on disposal of financial investments, impairment provisions for investments, provisions for decline in value of trading securities, settlement discounts and other costs related to financing activities.

Borrowing costs and bond issuance costs that do not qualify for capitalization are recognized in finance costs and amortized over the term of the related borrowings or bonds.

Interest expense on convertible bonds is determined using the effective interest method and recognized in finance costs in the period incurred.

Dividends on preference shares classified as liabilities are recognized as finance costs in accordance with the substance of the transaction.

18. Accounting policies for selling expenses and general and administrative expenses

Selling expenses comprise costs incurred directly in connection with sales activities and rendering of services, including staff costs, advertising and marketing expenses, commissions, transportation, storage, packaging, warranty costs, and other related expenses.

General and administrative expenses include general overhead costs of the enterprise such as management staff costs, office supplies and materials, depreciation of property, plant and equipment, taxes and fees, provisions for doubtful debts, outsourced services, and other administrative expenses.

Selling expenses and general and administrative expenses are recognized in profit or loss in the period in which they are incurred in accordance with the matching principle between revenue and expenses.

19. Accounting policies for disposal of property, plant and equipment and investment property

Property, plant and equipment and investment property are derecognized upon disposal, sale, or when no future economic benefits are expected from their use or disposal.

Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds and the carrying amount of the assets.

Such gains or losses are recognized in profit or loss in the period in which they arise.

20. Accounting policies for current corporate income tax (including global minimum tax top-up) and deferred corporate income tax

Current corporate income tax

Current corporate income tax expense is determined based on taxable income for the year and the applicable corporate income tax rates in accordance with prevailing tax laws.

Current corporate income tax expense includes additional corporate income tax under global minimum tax regulations.

The additional corporate income tax arising from global minimum tax rules is recognized in accordance with applicable regulations; the Company also recognizes corresponding deferred tax assets where applicable.

Deferred corporate income tax expense

Deferred corporate income tax expense arises from the recognition of deferred tax liabilities or the reversal of previously recognized deferred tax assets.

Deferred corporate income tax income arises from the recognition of deferred tax assets or the reversal of previously recognized deferred tax liabilities.

Deferred corporate income tax is determined based on temporary differences between the carrying amounts of assets and liabilities and their tax bases in accordance with applicable regulations.

21. Accounting policies and other principles

Related parties

Enterprises and individuals are considered related parties if they directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company. This includes parent companies, subsidiaries and associates. Related parties also include associates, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel including directors and officers of the Company, close members of the families of such individuals, as well as entities controlled or significantly influenced by such individuals.

In assessing each related party relationship, attention is given to the substance of the relationship rather than merely its legal form.

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V. Supplementary disclosures for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted in use

	30/06/2026	01/01/2026
Cash on hand	147.390.166	176.139.000
Demand deposits	7.568.658	28.592.374
	154.958.824	204.731.374

2. Financial investments

2.1. Investments held to maturity

	30/06/2026		01/01/2026	
	Original cost	Provisions	Giá gốc	Provisions
Short-term				
Related parties				
Loans - New Generation Entertainment JSC	1.230.080.000	-	1.200.000.000	-
	1.230.080.000	-	1.200.000.000	-

2.2. Equity investments in other entities

	30/06/2026		01/01/2026	
	Original cost	Provisions	Original cost	Provisions
Investments in subsidiaries				
New Generation Entertainment JSC (i)	127.710.000.000	-	127.710.000.000	-
Phuc Tien Infrastructure Investment and Development P&P Investment and Construction JSC (iii)	25.500.000.000	-	25.500.000.000	-
	94.176.000.000	-	94.176.000.000	-
	247.386.000.000	-	247.386.000.000	-

- (i) The investment has an interest rate and a voting right rate of 99% equivalent to 8.910.000 shares.
(ii) The investment has an interest rate and a voting right rate of 85% equivalent to 2.550.000 shares.
(iii) The investment has an interest rate and a voting right rate of 54% equivalent to 6.480.000 shares.

During the period, the Company entered into purchase/sale transactions (if any) with related parties, as disclosed in Note

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3. Receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Le The Hung	75.000.000	-	75.000.000	-
Central Mai Linh JSC	23.000.000	23.000.000	23.000.000	23.000.000
Must collect apartment	26.228.970	-	60.538.823	-
Mau Hung Trading Co., Ltd.	48.379.357	-	48.379.357	-
Other	119.805.176	-	7.871.157	-
	292.413.503	23.000.000	214.789.337	23.000.000

4. Advances for suppliers

	30/06/2026	01/01/2026
Short-term		
Flowers and More Production-Trading-Service Co., Ltd.	1.848.075.552	1.848.075.552
Others	9.049.864	90.005.136
	1.857.125.416	1.938.080.688

5. Other receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Other parties				
Mr. Pham Thanh Thai Linh	6.208.000.000	6.208.000.000	6.208.000.000	6.208.000.000
Other	167.271.402	-	153.803.152	-
Related parties for investment and interact				
Construction JSC - Loan	1.943.750	-	1.943.750	-
Tran Minh Tuan	178.000.000	-	404.000.000	-
	6.555.215.152	6.208.000.000	6.767.746.902	6.208.000.000

6. Bad debt

	30/06/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Central Mai Linh JSC	23.000.000	-	23.000.000	-
Mr. Pham Thanh Thai Linh	6.208.000.000	-	6.208.000.000	-
	6.231.000.000	-	6.231.000.000	-

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7. Inventories

	30/06/2026		01/01/2026	
	Original value	Provision	Original value	Provision
Production and business work	723.762.258	-	1.252.806.775	-
	723.762.258	-	1.252.806.775	-

8. Tangible fixed assets

Appendix No. 01

9. Long-term assets in progress

Construction in progress	30/06/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
	58.838.521.600	58.838.521.600	58.838.521.600	58.838.521.600
	58.838.521.600	58.838.521.600	58.838.521.600	58.838.521.600

Construction in progress represents the value of land use rights relating to Lot A5, Pham Van Dong Street, An Hai Ward, Da Nang City, as stated in the Land Use Rights, House Ownership and Other Assets Attached to Land Certificate No. BT878091 issued by the People's Committee of Da Nang City on 4 April 2014, allocated to the area developed under Phases 2 and 3 of the EVN-LAND Central Da Nang Mixed-Use Complex Project. The land use rights of this project have been pledged as collateral for borrowings of a subsidiary of the Company.

The EVN-LAND Central Da Nang Mixed-Use Complex Project is being implemented under Investment Certificate No. 3212100034, initially issued by the People's Committee of Da Nang City on 1 October 2009. The objective of the project is to develop a mixed-use complex comprising high-end residential apartments for sale, a luxury hotel and a commercial center. The project term is 50 years from the date of issuance of the Investment Certificate. The implementation schedule was divided into three phases, spanning from the second quarter of 2010 to the fourth quarter of 2018. To date, Phase 1 has been completed, while Phases 2 and 3 have not yet commenced.

10. Payables to suppliers

	30/06/2026	01/01/2026
Short-term		
Dung Tin Processing & Trading & Services Co., Ltd.	-	-
America Indochina Management Vietnam Co., Ltd.	927.062.523	1.024.833.351
Gia Khang Phu Co., Ltd.	350.705.198	253.212.417
Other		
	1.325.968.622	1.571.203.757

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11. Advances from customers

	30/06/2026	01/01/2026
Short-term		
Other parties		
Other	7.035.332	7.143.179
Related parties		
PPC An Thinh Da Nang JSC	7.917.499.865	8.473.930.290
	7.924.535.197	8.481.073.469

12. Dividends and profit payable

	30/06/2026	01/01/2026
	-	-
Dividends and profit payable	1.561.674.311	1.561.940.311
	1.561.674.311	1.561.940.311

13. Taxes and payables to the state budget

	30/06/2026	Already paid	Payables	01/01/2026
Value-added tax	(13.541.058)	10.824.681	61.341.737	(64.058.114)
Business income tax	(1.341.707.345)	-	-	(1.341.707.345)
Personal income tax	7.073.902	1.204.000	1.204.000	7.073.902
Property tax and land rental	214.725.049	-	-	214.725.049
Environmental protection tax and other taxes	-	3.000.000	3.000.000	-
	(1.133.449.452)	15.028.681	65.545.737	(1.183.966.508)

13.1. Payables

	30/06/2026	01/01/2026
Personal income tax	7.073.902	7.073.902
Property tax and land rental	214.725.049	214.725.049
	221.798.951	221.798.951

13.2. Receivables

	30/06/2026	01/01/2026
Value added tax payable	13.541.058	64.058.114
Business income tax	1.341.707.345	1.341.707.345
	1.355.248.403	1.405.765.459

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14. Accrued expenses

	30/06/2026	01/01/2026
Short-term		
Related parties		
Hoang Thi Thu Trang - Loan interest	702.050.000	702.050.000
P&P Investment and Construction JSC - Loan interest	70.920.000	58.100.000
	772.970.000	760.150.000

15. Other payables

	30/06/2026	01/01/2026
Short-term		
Other parties		
Trade Union Fees	27.451.440	23.365.440
Short-term deposits received	24.000.000	24.000.000
Remuneration payable to the Board of Directors	492.000.000	492.000.000
Other payables	74.597.317	63.721.067
	618.048.757	603.086.507

16. Loans and debts
Short-term borrowings

	30/06/2026	Increase	Decrease	01/01/2026
Related parties				
P&P Investment and Construction JSC	528.000.000	50.000.000	-	478.000.000
	528.000.000	50.000.000	-	478.000.000

Working capital support agreement No. 2912/2023/HTV/P&P-PT and extension appendix dated November 28, 2025, loan term 12 months with interest rate 5%/year.

17. Owner's equity
17.1. Increase and decrease in owner's equity

	Owner's Equity	Other contributed capital	Retained earnings	Total
As at 01/01/2025	261.000.000.000	1.184.000.000	37.503.608.133	299.687.608.133
Profit/(loss) in period	-	-	(588.002.697)	(588.002.697)
As at 30/06/2025	261.000.000.000	1.184.000.000	36.915.605.436	299.099.605.436
As at 01/01/2026	261.000.000.000	1.184.000.000	36.721.054.271	298.905.054.271
Profit/(loss) in period	-	-	(203.442.926)	(203.442.926)
As at 30/06/2026	261.000.000.000	1.184.000.000	36.517.611.345	298.701.611.345

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17.2. The details of the owner's equity

	30/06/2026		01/01/2026	
	Rate (%)	Value	Rate (%)	Value
Other subjects	100,00	261.000.000.000	100,00	261.000.000.000
	100,00	261.000.000.000	100,00	261.000.000.000

17.3. Capital transactions with owners and distribution of dividends and profits

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Owner's Equity		
Opening balance	261.000.000.000	261.000.000.000
Closing balance	261.000.000.000	261.000.000.000

17.4. Stock

	30/06/2026	01/01/2026
Quantity of registered issuing stocks	26.100.000	26.100.000
Quantity of Authorized issuing stocks		
Common stocks	26.100.000	26.100.000
Quantity of Outstanding Stocks		
Common stocks	26.100.000	26.100.000
Par value of Stocks	10.000	10.000

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VI. Supplementary disclosures for items presented in the Statement of Profit or Loss

Unit: VND

1. Total revenues from sale of goods and rendering of services

Revenue from sale of goods

01/01/2026 to 30/06/2026 **01/01/2025 to 30/06/2025**

Revenue from rendering of services construction

620.169.209 -

Apartment rental and management services

622.910.316 568.323.247

Other revenue

163.636.362 272.253.915

1.406.715.887 840.577.162

2. Cost of good sold

01/01/2026 to 30/06/2026 **01/01/2025 to 30/06/2025**

Cost of construction services

514.144.905 -

Cost of apartment rental and management services

518.949.329 502.236.225

1.033.094.234 502.236.225

3. Financial incomes

01/01/2026 to 30/06/2026 **01/01/2025 to 30/06/2025**

Interests of bank deposits and loans

30.123.323 73.817

30.123.323 73.817

4. Financial expenses

01/01/2026 to 30/06/2026 **01/01/2025 to 30/06/2025**

Interests of borrowing

12.820.000 70.440.000

12.820.000 70.440.000

5. Selling and general administrative expenses

01/01/2026 to 30/06/2026 **01/01/2025 to 30/06/2025**

General administrative expenses

Management staff

444.925.000 441.310.000

Depreciation expenses

19.510.908 39.021.816

Tax, Charge, Fee

534.000 217.725.053

Expenses from external services

186.700.000 106.666.667

Other expenses by cash

95.871.298 135.472.208

Provision expenses/reversal of provision

- (85.000.000)

747.541.206 855.195.744

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANYLot A5, Pham Van Dong Street, An Hai Ward,
Da Nang City**Separate Financial Statements**
for the period from 01/01/2026 to 30/06/2026**6. Other income**

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Income from liquidating, disposing fixed assets	153.173.304	-
Other	-	6.032.043
	153.173.304	6.032.043

7. Other expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Penalties	-	6.813.750
	-	6.813.750

8. Business and productions cost by items

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Labour cost	631.130.500	628.466.000
Depreciation	19.510.908	39.021.816
Outside purchase services cost	171.800.388	1.325.676.734
Other expenses	429.149.127	583.277.486
	1.251.590.923	2.576.442.036



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VII. Other information

Unit: VND

1. Events after the reporting period

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the financial statements.

2. Information on related parties**2.1. List of related parties**

<u>Related parties</u>	<u>Relationship</u>
New Generation Entertainment JSC	Subsidiary company
Phuc Tien Infrastructure Investment and Development Co., Ltd.	Subsidiary company
P&P Investment and Construction JSC	Subsidiary company
PPC An Thinh Da Nang JSC	The legal representative is a member of the Board of Directors of the Company
Mr. Nguyen Khang Chien	Chairman of the Board of Directors
Mrs. Nguyen Thi Minh Phuong	Member of the Board of Directors
Mr. Pham Ngoc Binh	Member of the Board of Directors
Mr. Pham Duc Hanh	Member of the Board of Directors
Mr. Nguyen Xuan Truong	Member of the Board of Directors
Mr. Le Hoai Nam	General Director
Mr. Tran Minh Tuan	Chief accountant
Mrs. Nguyen Thi Huong	Head of the Supervisory Board
Mrs. Nguyen Thi Hue	Member of the Supervisory Board
Mr. Vo Van Thom	Member of the Supervisory Board

2.2. During the period, the Company entered into the following significant transactions with related parties

<u>Related parties/ Contents</u>	<u>01/01/2026 to 30/06/2026</u>	<u>01/01/2025 to 30/06/2025</u>
P&P Investment and Construction JSC		
Loan interest	-	18.170.000
Borrow	50.000.000	554.000.000
Pay off the loan	-	1.700.000.000
Interest receivable	1.943.750	-
New Generation Entertainment JSC		
Interest receivable	30.080.000	-
PPC An Thinh Da Nang JSC		
Revenue from sales and service provision	-	6.300.000.000
Debt recovery	513.181.059	-
Tran Minh Tuan		
Advance	-	766.000.000

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2.3. Outstanding balances with related parties up to the reporting date are as follows

Balances with related parties at the balance sheet date are presented in Note V.

2.4. Transactions with other related parties are as follows

Remuneration to members of Board of Management and Board of Directors	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
General Director (Mr. Le Hoai Nam)	61.000.000	61.000.000

3. Segment statements

The main business activities of the Company are construction, service and real estate business in geographical areas which are not much different. The financial information is presented on the balance sheet at 31/12/2018 and all revenue and expenses are presented in the statement of income for the year ended 31/12/2018 is related to the above production.

4. Comparative information

Comparative figures are figures stated on Separate Financial Statements for the period from 01/01/2025 to 30/06/2025 and Separate Financial Statements for fiscal year ended 31/12/2025 reviewed and audited.

Some items have been reclassified to conform with Circular No. 99/2025/TT-BTC dated on 27 October 2025 issued by the Ministry of Finance providing guidance on the Accounting Regime for Enterprises, in order to be comparable with the current period's presentation.

Appendix No.2**5. Other information**

As at 30/06/2026, the Company's current liabilities exceeded its current assets by VND 7.522.910.255 (01/01/2026: VND 7.365.804.933), indicating the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. However, the Company has continued to meet its debt obligations as they fall due in accordance with the agreed repayment schedules, and there have been no defaults or delays in the settlement of any due liabilities. The Board of Management believes that the Company will continue its operations in the foreseeable future and, accordingly, has prepared these financial statements on a going concern basis.

Prepared by



Tran Minh Tuan

Chief Accountant



Tran Minh Tuan

Da Nang, August 28, 2026

General Director



Le Hoai Nam

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,
Da Nang City

Separate Financial Statements

for the period from 01/01/2026 to 30/06/2026

Appendix No. 01**8. Tangible fixed assets**

Items	Buildings	Mean of Transportation	equipment and	Other fixed assets	Cộng
Original cost					
As at 01/01/2026	560.317.467	1.556.297.814	90.880.909	1.786.145.451	3.993.641.641
Liquidating, disposed	-	(780.436.364)	-	-	(780.436.364)
As at 30/06/2026	560.317.467	775.861.450	90.880.909	1.786.145.451	3.213.205.277
Accumulated depreciation					
As at 01/01/2026	560.317.467	1.509.960.210	90.880.909	1.786.145.451	3.947.304.037
Depreciation in period	-	19.510.908	-	-	19.510.908
Liquidating, disposed	-	(753.609.668)	-	-	(753.609.668)
As at 30/06/2026	560.317.467	775.861.450	90.880.909	1.786.145.451	3.213.205.277
Net carrying amount					
As at 01/01/2026	-	46.337.604	-	-	46.337.604
As at 30/06/2026	-	-	-	-	-

Cost of fully depreciated tangible fixed assets but still in use:

3.213.205.277

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

Lot A5, Pham Van Dong Street, An Hai Ward,

Da Nang City

Separate Financial Statements

for the period from 01/01/2026 to 30/06/2026

Appendix No. 2

4. Comparative information

Data presented according to Circular 99/2025/TT-BTC			Data according to 2025 Financial Report			Difference
Items	Code	Reprepared	Items	Code	Prepared	
4.1. Statement of Financial Position						
Short-term held-to-maturity investments	123	1.200.000.000	Investments held to maturity	123	-	1.200.000.000
			Short-term Loans receivables	135	1.200.000.000	(1.200.000.000)
Dividends and profit payable	313	1.561.940.311				1.561.940.311
Other short-term payables	320	603.086.507	Short-term other payables	319	2.165.026.818	(1.561.940.311)
4.2. Statement of Cash Flows						
- Gains/(losses) from investing and financing activities	05	-	- Gain/loss from investment activities		(73.817)	73.817
Interest received, dividends and profit received	27	-	Interest, dividends and profit received		73.817	(73.817)

