

**THANG LONG INVESTMENT GROUP
JOINT STOCK COMPANY**

Reviewed interim separate financial statements
for the six-month period ended 30 June 2026



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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Thang Long Investment Group Joint Stock Company (hereinafter called "the Company") presents this report together with the interim separate financial statements of the Company for the six-month period ended 30 June 2026.

GENERAL INFORMATION

The company operates under the Joint Stock Company Business Registration Certificate No. 0101164614, registered for the first time on 27 July 2001, and the 33th amendment dated 05 June 2026 issued by the Hanoi Department of Finance.

The company's headquarters is on the 8th Floor, Tower B, Song Da Building, Pham Hung Street, Tu Liem Ward, Ha Noi City.

THE MEMBERS OF THE BOARD OF DIRECTORS, THE BOARD OF SUPERVISORS, AND THE BOARD OF MANAGEMENT

The members of the Board of Directors, the Board of Supervisors, and the Board of Management of the Company during the period and to the date of this statement are as follows:

The Board of Directors

Full name	Position	Date of appointment/dismissal
Mr. Nguyen Phuc Long	Chairman of BOD	Re-appointed on 13/05/2026
Mr. Ho Ngoc Hai	Member	Re-appointed on 13/05/2026
Mr. Dang Van Giap	Member	Appointed on 13/05/2026
Ms. Dao Thi Thanh	Member	Re-appointed on 13/05/2026
Mr. Nguyen Viet Viet	Member	Dismissed on 13/05/2026
Mr. Duong Quang Trung	Member	Re-appointed on 13/05/2026

The Board of Supervisors

Full name	Position	Date of appointment/dismissal
Mr. Vu Ngoc Anh	Head of BOS	Appointed on 13/05/2026
	Member	Dismissed on 13/05/2026
Ms. Nguyen Thi Anh Tuyet	Head of BOS	Dismissed on 13/05/2026
	Member	Appointed on 13/05/2026
Ms. Ho Thi Thu Ha	Member	Dismissed on 13/05/2026
Ms. Tran Thi Thuy Hang	Member	Appointed on 13/05/2026

The Board of Management

Full name	Position
Mr. Ho Ngoc Hai	General Director
Ms. Dao Thi Thanh	Deputy General Director
Mr. Nguyen Minh Quan	Deputy General Director

Legal representatives

The legal representative of the Company during the period and to the date of this statement is Mr. Nguyen Phuc Long - Chairman of the Board of Directors and Mr. Ho Ngoc Hai – General Director.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

EVENTS ARISING AFTER THE END OF THE PERIOD

There are no significant events occurring after the period ended 30 June 2026, which needs to be adjusted or presented in these interim consolidated financial statements.

AUDITORS

International Auditing and Valuation Company Limited has been appointed to review the interim financial statements of the Company for the six-month period ended 30 June 2026.

DISCLOSURE OF THE BOARD OF MANAGEMENT'S RESPONSIBILITIES FOR THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for preparing the interim separate financial statements, which gives a true and fair view of the interim separate financial position of the Company as at 30 June 2026, and its interim separate financial performance and its interim separate cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these interim separate financial statements, The Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the financial statements so as to minimize errors and frauds.

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim separate financial statements.

APPROVAL OF THE SEPARATE FINANCIAL STATEMENTS

The Board of Management approved the attached interim separate financial statements. The interim separate financial statements reflected truly and fairly the Company's interim separate financial position as at 30 June 2026, as well as the interim separate financial performance and interim separate cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

COMMITMENT ON INFORMATION DISCLOSURE

The Board of Management confirms that the Company has complied with Decree No. 155/2020/ND-CP dated 31 December 2020 elaborating certain articles of the Law on Securities, as amended and supplemented by Decree No. 245/2025/ND-CP dated 11 September 2025 of the Government. The Company has not violated its obligations to disclose information in accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance guiding the disclosure of information on the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated 18 September 2024, Circular No. 18/2025/TT-BTC dated 26 April 2025 and Circular No. 08/2026/TT-BTC dated 3 February 2026 of the Ministry of Finance.

For and on behalf of The Board of Management,



Nguyen Phuc Long

Chairman of the Board of Directors

Ha Noi, 29 August 2026

No: 0207/2026/BCSX/IAV

INTERIM SEPARATE FINANCIAL INFORMATION REVIEWED REPORT

To: **The shareholders**
 The Board of Directors, the Board of Supervisors, and the Board of Management
 Thang Long Investment Group Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Thang Long Investment Group Joint Stock Company (hereinafter called "the Company") prepared on 29 August 2026, from page 05 to 42, which comprise the Interim Separate Statement of Financial Position as at 30 June 2026, the Interim Separate Profit and Loss Statement, the Interim Separate Cash Flow Statement for the six-month period then ended, and the accompanying selected separate financial statement notes.

The Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim separate financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim separate financial reporting and for such internal control as The Board of Management determines is necessary to enable the preparation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim separate 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 Vietnamese Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' 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 give a true and fair review, in all material respects, of the interim separate financial position of the Company as at 30 June 2026 and of their results of operation and their cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim separate financial reporting.



NGUYEN PHUONG THUY

Deputy Director

Audit Practising Registration Certificate

No. 4567-2022-283-1

For and on behalf of

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, 29 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION*As at 30 June 2026*

ASSETS	Code	Note	Closing Balance	Opening Balance (Restated)
			VND	VND
A/ SHORT-TERM ASSETS	100		794,816,242,160	776,352,448,630
I/ Cash and cash equivalents	110	4.1	36,065,147,355	7,982,830,437
1. Cash	111		36,065,147,355	7,982,830,437
II/ Short-term financial investments	120	4.10	440,271,896,850	503,733,491,266
1. Short-term held-to-maturity investments	123		440,271,896,850	503,733,491,266
III/ Short-term receivables	130		192,144,378,909	143,846,244,490
1. Short-term trade receivables	131	4.2	24,452,475,264	74,653,381,867
2. Short-term advances to suppliers	132	4.3	150,957,632,240	56,484,642,836
3. Other short-term receivables	135	4.4	23,002,097,780	18,976,046,162
4. Short-term allowance for doubtful debts	136	4.5	(6,267,826,375)	(6,267,826,375)
IV/ Inventories	140	4.6	125,245,126,115	120,303,127,960
1. Inventories	141		125,245,126,115	120,303,127,960
V/ Other short-term assets	160		1,089,692,931	486,754,477
1. Short-term prepaid expenses	161	4.7	824,871,042	455,536,283
2. Value added tax deductibles	162		233,603,695	-
3. Taxes and other receivables from the State budget	163	4.16	31,218,194	31,218,194
B/ LONG -TERM ASSETS	200		2,282,955,318,030	2,287,766,292,338
I/ Long-term receivables	210		99,164,422,650	99,161,422,650
1. Other long-term receivables	215	4.4	99,164,422,650	99,161,422,650
II/ Fixed assets	220		8,597,136,680	10,200,058,190
1. Tangible fixed assets	221	4.8	8,597,136,680	10,200,058,190
- Cost	222		33,466,105,180	33,466,105,180
- Accumulated depreciation	223		(24,868,968,500)	(23,266,046,990)
2. Intangible fixed assets	227	4.9	-	-
- Cost	228		305,000,000	305,000,000
- Accumulated amortisation	229		(305,000,000)	(305,000,000)
VI/ Long-term financial investments	260	4.10	2,174,324,831,382	2,178,203,789,553
1. Investments in subsidiaries	261		2,029,866,838,466	2,030,247,055,491
2. Allowances for impairment of long-term financial investments	264		(55,542,007,084)	(52,043,265,938)
3. Long-term held-to-maturity investments	265		200,000,000,000	200,000,000,000
VII/ Other long-term assets	270		868,927,318	201,021,945
1. Long-term prepaid expenses	271	4.7	868,927,318	201,021,945
TOTAL ASSETS	280		3,077,771,560,190	3,064,118,740,968
(280 = 100 + 200)				

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

RESOURCES	Code	Note	Closing Balance	Opening Balance (Restated)
			VND	VND
C/ LIABILITIES	300		436,118,431,404	455,032,329,657
I/ Current liabilities	310		430,253,145,222	448,583,843,475
1. Short-term trade payables	311	4.11	74,204,650,389	68,796,262,011
2. Short-term advances from customers	312	4.12	20,001,835,289	20,048,212,149
3. Taxes and amounts payable to the State budget	314	4.16	16,320,897,169	20,682,381,285
4. Payables to employees	315		1,152,452,780	1,565,469,550
5. Short-term accrued expenses	316	4.13	567,205,479	1,738,179,777
6. Other short-term payables	320	4.15	2,296,857,899	2,200,822,716
7. Short-term borrowings and finance lease liabilities	321	4.17	309,292,695,972	327,135,965,742
5. Bonus, welfare fund	323		6,416,550,245	6,416,550,245
II/ Long-term liabilities	330		5,865,286,182	6,448,486,182
1. Long-term unearned revenue	337	4.14	2,366,086,182	2,366,086,182
Long-term borrowings and finance lease liabilities	339	4.17	3,499,200,000	4,082,400,000
D/ OWNERS' EQUITY	400	4.18	2,641,653,128,786	2,609,086,411,311
1. Owner's contributed capital	411		1,936,062,050,000	1,936,062,050,000
- Ordinary shares with voting rights	411a		1,936,062,050,000	1,936,062,050,000
2. Share premium	412		15,000,000,000	15,000,000,000
3. Foreign exchange reserve	417		(65,820,949)	(75,673,817)
4. Investment and development fund	418		7,150,700,951	7,150,700,951
5. Other owners' funds	419		1,065,033,362	1,065,033,362
6. Retained earnings	420		682,441,165,422	649,884,300,815
- Retained earnings/(losses) accumulated to the prior period	420a		649,884,300,815	535,863,769,552
- Retained earnings/(losses) of the current period	420b		32,556,864,607	114,020,531,263
TOTAL RESOURCES				
(440=300+400)	440		3,077,771,560,190	3,064,118,740,968



Preparer
Le Thi Van



Chief Accountant
Nguyen Thi Thanh Huong



Chairman of the Board of Directors
Nguyen Phuc Long
Ha Noi, Viet Nam
29 August 2026

INTERIM SEPARATE PROFIT AND LOSS STATEMENTS*For the six-month period ended 30 June 2026*

Items	Code	Note	Current period	Prior period (Restated)
			VND	VND
1. Gross revenue from goods sold and services rendered	01	5.1	233,710,172,068	516,241,901,267
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10=01-02)	10		233,710,172,068	516,241,901,267
4. Cost of goods sold	11	5.2	182,331,339,567	422,383,441,432
5. Gross profit/ (losses) from goods sold and services rendered (20=10-11)	20		51,378,832,501	93,858,459,835
6. Gain/loss on the sale or disposal of investment property	21		-	-
7. Financial income	22	5.3	21,883,719,718	7,529,547,768
8. Financial expenses	23	5.4	13,382,221,694	12,176,795,191
- In which: Interest expense	24		9,883,480,548	7,899,117,456
9. Selling expenses	25	5.5	5,524,333,508	138,752,270
10. General and administration expenses	26	5.6	10,554,003,484	15,897,575,112
11. Net operating profit/ (losses) {30=20+21+22-(23+25+26)}	30		43,801,993,533	73,174,885,030
12. Other income	31		-	15,367,360
13. Other expenses	32	5.7	2,237,846,694	978,826,155
14. Other profit/ (losses) (40=31-32)	40		(2,237,846,694)	(963,458,795)
15. Accounting profit/ (losses) before tax (50=30+40)	50		41,564,146,839	72,211,426,235
16. Current corporate income tax expense	51	5.8	9,007,282,232	14,799,144,375
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax (60=50-51-52)	60		32,556,864,607	57,412,281,860

Preparer
Le Thi Van

Chief Accountant
Nguyen Thi Thanh Huong



Chairman of the Board of Directors
Nguyen Phuc Long
Ha Noi, Viet Nam
29 August 2026

INTERIM SEPARATE CASH FLOW STATEMENTS*For the six-month period ended 30 June 2026**(Indirect method)*

Items	Code	Note	Current period VND	Prior period (Restated) VND
I. Cash flows from operating activities				
1. (Losses)/Profit before tax	01		41,564,146,839	72,211,426,235
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and investment properties	02		1,602,921,510	896,028,618
- Allowances and provisions	03		3,498,741,146	10,662,768,446
- (Gains)/losses from investing activities	05		(21,883,719,718)	(7,529,547,768)
- Interest expense	06		9,883,480,548	7,899,117,456
3. Operating profit before changes in working capital	08		34,665,570,325	84,139,792,987
- Change in receivables	09		(48,534,738,114)	45,019,682,845
- Change in inventories	10		(4,941,998,155)	(26,612,757,709)
- Change in payables (excluding accrued loan interest and corporate income tax payable)	11		12,412,857,050	20,491,653,364
- Change in prepaid expenses	12		(1,037,240,132)	(242,376,993)
- Interest paid	14		(11,144,454,846)	(6,899,109,535)
- Corporate income tax paid	15		(20,256,523,574)	-
Net cash flows from operating activities	20		(38,836,527,446)	115,896,884,959
II. Cash flows from investing activities				
1. Acquisition and construction of fixed assets and other long-term assets	21		-	(145,000,000)
2. Cash outflow for lending, buying debt instruments of other entities	23		(229,450,000,000)	(218,818,554,060)
3. Cash recovered from lending, selling debt instruments of other entities	24		297,200,000,000	10,000,000,000
0. Equity investments in other entities	25		-	(13,459,061,895)
5. Interest earned, dividends and profits received	27		17,595,314,134	5,344,813,347
Net cash flows from investing activities	30		85,345,314,134	(217,077,802,608)

INTERIM SEPARATE CASH FLOW STATEMENTS (Continued)*For the six-month period ended 30 June 2026**(Indirect method)*

ITEMS	Code	Note	Current period	Prior period (Restated)
			VND	VND
III. Cash flows from financing activities				
1. Proceeds from borrowings	33	6.1	232,715,027,652	204,997,618,205
2. Repayment of borrowings	34	6.2	(251,141,497,422)	(200,000,000,000)
Net cash flows from financing activities	40		(18,426,469,770)	4,997,618,205
Net cash flows during the period	50		28,082,316,918	(96,183,299,444)
Cash and cash equivalents at the beginning of the period	60		7,982,830,437	277,502,078,874
Cash and cash equivalents at the end of the period	70		36,065,147,355	181,318,779,430



Preparer
Le Thi Van



Chief Accountant
Nguyen Thi Thanh Huong



Chairman of the Board of Directors
Nguyen Phuc Long
Ha Noi, Viet Nam
29 August 2026

SELECTED SEPARATE FINANCIAL STATEMENT NOTES

For the six-month period ended 30 June 2026

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements.

1. GENERAL INFORMATION**1.1 Structure of ownership**

The Company operates under Enterprise Registration Certificate for Joint Stock Company No. 0101164614, registered for the first time on 27 July 2001, and the 33th amendment on 05 June 2026 issued by the Hanoi Department of Finance.

The Company's shares are listed on the Hanoi Stock Exchange with the stock code TIG. Total number of outstanding shares is 193,606,205 shares.

The Company's charter capital as stated in the 33th amended Enterprise Registration Certificate is VND 1,936,062,050,000.

The company's headquarters is on the 8th Floor, Tower B, Song Da Building, Pham Hung Street, Tu Liem Ward, Ha Noi City.

As at 30 June 2026, the Company employed 53 employees (31 December 2025: 52 employees).

1.2 Business area

The Company's business areas include real estate, financial investment, construction, mining, design, consulting, trading and services, and media.

1.3 Business activities

The Company's principal business activities include: real estate business and related services; financial investments; construction of residential, industrial, technical infrastructure, transportation, power, water supply and drainage, telecommunications and other civil engineering works; mining and manufacturing and trading of industrial products, construction materials, machinery and equipment; architectural, design, technical consulting, construction project management and supervision services; trading, wholesale and retail of goods; transportation, warehousing and supporting transportation services; accommodation and food and beverage services; advertising, market research and other professional, scientific and technological services.

1.4 Normal production and business cycle

The Company's normal production and business cycle is carried out within a period of no more than 12 months, except for some special construction projects that take more than 12 months.

1.5 The Company's structure

Branch of Thang Long Investment Group Joint Stock Company - In Hungary was established according to Resolution No. 2492/2022/NQ/HĐQT-TIG dated 05 October 2022, regarding the approval of the establishment of the Company's branch in Hungary by the Board of Management, business registration number is 01-17-001551, issued in Hungary on 27 March 2023.

As at 30 June 2026, the Company has the following subsidiaries:

Company	Address	Ownership %	Voting rights %	Main business activities
Thang Long Phu Tho Investment Joint Stock Company	Phu Tho	94.30%	94.30%	Real estate business; Accommodation services
Sakura Real Estate Joint Stock Company	Ha Noi	80.00%	80.00%	Real estate business
Hang Hieu Viet Technology & Trading Joint Stock Company	Ha Noi	51.00%	51.00%	E-commerce marketplace services, online retail, trade promotion organization, advertising,...
TLG International Company Limited (*)	Hungary	100.00%	100.00%	Real estate business
VRE-G Real Estate Usage Co., Ltd (**)	Hungary	100.00%	100.00%	Real estate business

(*) According to Resolution No. 33/2023/NQ/HDQT-TIG dated 02 April 2023, the establishment of the Company's subsidiary in Europe was approved. On 03 April 2023, the Company received the incorporation certificate of TLG International Company Limited (TLG), a subsidiary of Thang Long Investment Group Joint Stock Company in Hungary, registered by the Budapest Court of Registration. However, as of the date of this report, the Company has not yet completed the Foreign Investment Certificate issued by the Ministry of Planning and Investment. Therefore, the Company is currently contributing capital to TLG through its branch in Hungary.

(**) According to Resolution No. 2010/2023/NQ/HDQT-TIG dated 20 October 2023, the Board of Management approved the acquisition of RE-G Real Estate Utilization Company Limited in Europe, with business registration number 01-09-702125, issued in Hungary on 14 January 2002, the Company officially became a member of RE-G as of 31 October 2023. However, as of the date of this report, the Company has not yet completed the Foreign Investment Certificate issued by the Ministry of Planning and Investment. Therefore, the Company is currently contributing capital to REG through its branch in Hungary.

As at 30 June 2026, the Company has 4 indirect associates (Investment in indirect associates through Sakura Real Estate Joint Stock Company) as follows:

No.	Company	Benefit ratio (%)	Voting rights (%)	Main business activities
1	Viet Nam Investment In Real Estate And Renewable Energy Development Joint Stock Company	19.08%	23.85%	Real estate business; Consulting, brokerage, auction, land use rights auction...
2	TIG Global International Joint Stock Company	19.20%	24.00%	Real estate business; Consulting, brokerage, auction, land use rights auction...
3	HDE Distribution Joint Stock Company	19.20%	24.00%	Distribution of products in the consumer electronics, home appliances, and refrigeration sectors.
4	Hanoi Production and Import-Export Joint Stock Company	17.92%	22.40%	Import and export of household goods, home appliances, and refrigeration products...

1.6 Characteristics of the business activities in the period which have impact on the interim separate financial statements

During the six-month period ended 30 June 2026, there were no activities that significantly affected the interim separate financial statements of the Company.

1.7 Disclosure of information comparability in the financial statements

The figures presented in the interim Financial Statements for the six-month accounting period ended 30 June 2026 are comparable with the corresponding figures of the same period in the previous year.

The corresponding figures of the prior period are comparable with the figures of the current period. During the period, the Company adopted for the first time the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated December 22, 2014 ("Circular 200"). Accordingly, certain items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Opening balance" and "Prior period" columns of the interim condensed Financial Statements have been restated in accordance with the new classification and terminology under Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owners' equity, and profit after tax.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

2.1. Basis of preparation of separate financial statements

The accompanying interim separate financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

The accompanying interim separate financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

2.2. Going concern assumption

There have been no events that cast significant doubt on its ability to continue as a going concern. The company neither intends nor is forced to cease operations, or significantly scale back its operations.

2.3. Financial year

The Company's financial year begins on 01 January and ends on 31 December.

For the six-month accounting period ended 30 June 2026, the Company prepared its interim separate financial statements in accordance with applicable regulations.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Changes in accounting policies and disclosures

The accounting policies applied by the Company in preparing the interim financial statements are consistent with those used in preparing the financial statements for the separate financial year ended 31 December 2025 and the interim separate financial statements for the six-month accounting period ended 30 June 2025, except for changes in accounting policies related to transactions arising from the first-time adoption of Circular No. 99/2025/TT-BTC.

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the Enterprise Accounting System ("Circular 99"), replacing Circular No. 200/2014/TT-BTC guiding the Enterprise Accounting System issued by the Ministry of Finance on 22 December 2014, and certain other related regulations. The Company applied the changes in accounting policies in accordance with Circular 99, which affected the Company on a simplified retrospective and non-retrospective

basis in accordance with the transitional provisions of Circular 99. Accordingly, the Company has also restated the corresponding data of the prior period for certain items to conform with the presentation under Circular 99 in this period's interim condensed financial statements, as presented in Note 7.3 - Comparative Information.

3.2 Estimates

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires The Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on The Board of Management's best knowledge, actual results may differ from those estimates.

3.3 Cash and cash equivalents

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

3.4 Financial investments

Held-to-maturity investment

An investment is classified as held-to-maturity when the Company has both the intention and ability to hold it until maturity. The Company's held-to-maturity investments include term deposits with banks held until maturity for the purpose of earning periodic interest and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, which includes the purchase price and any directly attributable transaction costs. After initial recognition, these investments are measured at their recoverable amount. Interest income from held-to-maturity investments after the purchase date is recognized in the Statement of Profit or Loss on an accrual basis. Any interest earned prior to the Company's holding period is deducted from the initial cost at the time of purchase.

When there is objective evidence that a portion or the entire investment may not be recoverable, and the impairment loss can be reliably measured, the loss is recognized as a financial expense in the year and directly deducted from the investment's carrying amount.

Loan receivables

Loan receivables are measured at cost less allowances for doubtful debts. Allowance for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Allowances for impairment of financial investments

Allowances for impairment of financial investments is recognised when there is objective evidence that part or all of the carrying amount of an investment (including held-to-maturity investments, if any) is impaired or irrecoverable at the end of the accounting period.

3.5 Receivables

Receivables represent the amounts recoverable from customers or other debtors. Receivables are stated at book value less allowance for doubtful debts.

Allowance for doubtful debts is made for each doubtful debt based on the age of overdue debts or the expected level of possible loss, or debts that the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

3.6 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method and is accounted for using the perpetual inventory method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

3.7 Fixed assets

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of acquired tangible fixed assets includes the purchase price and all directly attributable costs necessary to bring the asset to its intended use. For tangible fixed assets acquired through construction investment, either by contract or self-construction and production, the historical cost is determined based on the finalized construction cost in accordance with the prevailing investment and construction management regulations, along with other directly related costs and registration fees (if applicable). In cases where the project has been completed and put into use but the final settlement has not been approved, the historical cost of the fixed asset is initially recorded at a provisional amount based on actual costs incurred. The provisional cost will be adjusted according to the final settlement approved by the competent authorities.

Tangible fixed assets are depreciated using the straight-line method.

Tangible fixed assets are depreciated using the straight-line method based on estimated useful lives, specifically as follows:

	(Years)
Transportation and transmission assets	02 – 10
Office equipment	03 – 10

Gains or losses arising from the disposal or sale of fixed assets are determined as the difference between the proceeds from disposal and the carrying amount of the asset, and are recognized in the Interim Separate Profit and Loss Statements.

Intangible assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all the expenses incurred to obtain this asset put into use. Costs incurred after the initial recognition are recognized to increase the cost of intangible fixed assets if these costs certainly increase economic benefits in the future due to using this asset.

When intangible fixed assets are sold or retired, their cost and accumulated amortisation are removed from the statement of financial position and any profit or loss resulting from its disposal is included in the income or expense in the period.

3.8 Construction in progress

Properties under construction intended for real estate business, leasing, administrative purposes, or any other purpose are recorded at historical cost. Cost includes costs that are necessary to form the assets in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

3.9 Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Company include the following expenses:

Tools and equipment

The tools and equipment have been put into use and are amortized to expense under the straight-line method to time allocation no more than 3 years.

Other expenses

Other prepaid expenses include costs for major maintenance and repairs, issued tools and instruments, and other prepaid charges deemed capable of generating future economic benefits for the Company. These costs are capitalized as prepayments and allocated to the Income Statement using the straight-line method in accordance with current accounting regulations.

3.10 Accounts payable and accrued expenses

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Payable expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient supporting accounting documentation. They also include amounts payable to employees for accrued leave and other production and business expenses that need to be recognized in advance. When these expenses are incurred in reality, any differences between the actual amount and the accrued amount are adjusted accordingly by recognizing additional expenses or reversing previously accrued expenses to reflect the variance.
- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

3.11 Borrowings and finance lease liabilities

Borrowings are tracked according to each object, each contract and the repayment term. In case of borrowings in foreign currency, detailed tracking is done in the original currency.

3.12 Borrowing costs

Borrowing costs are recognised in the statement of income in the period when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

3.13 Owner's equity

Contributed capital is recognised based on the actual capital contributed by the shareholders.

Share Premium represents the difference between the par value and the issue price of shares (including the re-issuance of treasury shares). It can be either a positive premium (if the issue price exceeds the par value) or a negative premium (if the issue price is lower than the par value).

Treasury shares are shares issued by the Company and subsequently repurchased by the Company. These shares are not cancelled and will be reissued within the period prescribed by securities laws and regulations. Treasury shares are recognised at their actual repurchase cost and presented in the Statement of financial position as a deduction from contributed capital. The cost of treasury shares upon reissuance or when used for dividend or bonus payments is determined using the weighted average method.

3.14 Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders

3.15 Revenue and earnings

Revenue from sales of goods

Revenue from sales of goods is recorded when simultaneously satisfy the following conditions:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the

percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all 4 following conditions are satisfied:

- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The percentage of completion of the transaction at the statement of financial position date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income

Interest

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

3.16 Cost of goods sold and service rendered

Cost of goods sold includes the cost of products, goods and service rendered during the period and is recorded in accordance with revenue during the year and the principle of prudence.

3.17 General and administration expenses

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

3.18 Corporate income tax

Income tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the Income Statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are not taxable or deductible.

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

3.19 Departmental reporting

A business segment is a separately identifiable component of the Company that engages in the production or supply of goods and services and is subject to risks and economic benefits that differ from those of other business segments.

A geographical segment is a separately identifiable component of the Company that engages in the production or supply of goods and services within a specific economic environment and is subject to risks and economic benefits that differ from those operating in other economic environments.

3.20 Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

4. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

4.1 Cash and cash equivalents

	Closing Balance VND	Opening Balance VND
Cash on hand	4,101,247,735	7,457,783,412
Demand deposits (*)	31,963,899,620	525,047,025
	36,065,147,355	7,982,830,437

(*) Details of demand deposits are as follows:

	Closing Balance VND	Opening Balance VND
Vietnam Joint Stock Bank for Industry and Trade	30,333,023,238	11,365,769
Joint Stock Commercial Bank for Investment and Development of Vietnam	1,021,507,533	166,676,839
Other banks	609,368,849	347,004,417
	31,963,899,620	525,047,025

4.2 Short – term trade receivables

	Closing Balance		Opening Balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Ha Thanh Trade Manufacturing And Invest Joint Stock Company	12,885,572,665	-	60,144,611,927	-
Thang Long Phu Tho Investment Joint Stock	3,098,916,320	-	6,569,281,489	-
Others	8,467,986,279	-	7,939,488,451	-
	24,452,475,264	-	74,653,381,867	-
Other short-term receivables from related parties (details in Note 7.2)	3,617,916,320		6,722,281,489	

4.3 Short-term advances to suppliers

	Closing Balance		Opening Balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
HDE Holdings	113,395,386,820	-	15,298,629,191	-
Investment Corporation				
HDE Vietnam	500,000,000	-	12,200,000,000	-
Electric Cable Joint Stock Company				
Others	37,062,245,420	(6,267,826,375)	28,986,013,645	(6,267,826,375)
	<u>150,957,632,240</u>	<u>(6,267,826,375)</u>	<u>56,484,642,836</u>	<u>(6,267,826,375)</u>
Short-term advances to related parties (Details stated in Note 7.2)	162,071,794	-	294,467,864	-

4.4 Other receivables

4.4.1 Other short - term receivables

	Closing Balance		Opening Balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Advances	826,903,677	-	309,947,554	-
Investment cooperation receivables	19,699,275,864	-	16,143,989,279	-
Thang Long Phu Tho Investment Joint Stock Company	19,699,275,864	-	16,143,989,279	-
Other receivables	2,475,918,239	-	2,522,109,329	-
	<u>23,002,097,780</u>	<u>-</u>	<u>18,976,046,162</u>	<u>-</u>
Short-term other receivables from related parties (Details stated in Note 7.2)	19,739,275,864	-	16,183,989,279	-

4.4.2 Other long - term receivables

	Closing Balance		Opening Balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Margin deposit	5,310,334,000	-	5,307,334,000	-
Ha Noi Agricultural Development And Investment Company Limited (i)	32,000,000,000	-	32,000,000,000	-
Thang Long Phu Tho Investment Joint Stock Company (ii)	58,000,000,000	-	58,000,000,000	-
Hanoi Housing Development And Investment - Consultant Joint Stock Company	3,340,461,000	-	3,340,461,000	-
Hanoi Technology Construction Company Limited	513,627,650	-	513,627,650	-
	<u>99,164,422,650</u>	<u>-</u>	<u>99,161,422,650</u>	<u>-</u>
Other long-term receivables from related parties (details in Note 7.2)	58,000,000,000		58,000,000,000	

(i) Receivables from Ha Noi Agricultural Development And Investment Company Limited under the cooperation agreement for research and development of the project No. 166/2024/TTHTTPDA/HADICO-TIG dated 31 December 2024 on the implementation of project research and development at the land plot at 202 Ho Tung Mau, Phu Dien ward, Bac Tu Liem district, Ha Noi city.

(ii) Investment Cooperation with Thang Long Phu Tho Investment Joint Stock Company under Business Cooperation Contract No. 12/HĐHTKD dated 24 July 2014 and the attached Appendix with the following contents:

- Investment project: Ecological King's Garden Resort & Villas in Tu Vu Commune, Phu Tho Province;
- Profit sharing: The sharing ratio is 75% - 25% based on the profit generated by the production and business activities of tourism products and services and the Company will receive an additional profit corresponding to 9%/year on the total amount the Company has contributed from 01 January 2020.

4.5 Bad debts

	Closing Balance		Opening Balance	
	Principal amount VND	Recoverable amount VND	Principal amount VND	Recoverable amount VND
Hoanghung Construction Consultancy Joint Stock Company	2,752,435,000	-	2,752,435,000	-
Thang Long Bi-Me Joint Stock Company	3,999,167,524	1,199,750,258	3,999,167,524	1,199,750,258
Viet Nam T.A.H.I Company Limited	1,022,820,156	306,846,047	1,022,820,156	306,846,047
	7,774,422,680	1,506,596,305	7,774,422,680	1,506,596,305

4.6 Inventories

	Closing Balance		Opening Balance	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Raw materials	637,798,119	-	637,798,119	-
Work in progress	112,254,867,212	-	107,312,869,057	-
Merchandise (i)	12,352,460,784	-	12,352,460,784	-
	125,245,126,115	-	120,303,127,960	-

(i) This primarily consists of the value of real estate inventory at the TIG Dai Mo project. Townhouse unit LK01-L15 serves as collateral for a loan from Vietnam Prosperity Joint Stock Commercial Bank (VPBank). Details are provided in Note 4.17.

4.7 Prepaid expenses

4.7.1 Short-term prepaid expenses

	Closing Balance VND	Opening Balance VND
Tools and equipment	9,948,198	33,958,510
Others	814,922,844	421,577,773
	824,871,042	455,536,283

4.7.2 Long-term prepaid expenses

	Closing Balance VND	Opening Balance VND
Tools and equipment	17,655,045	38,536,726
Others	851,272,273	162,485,219
	868,927,318	201,021,945

4.8 Increases, decreases in tangible fixed assets

	Machineries and equipments VND	Office equipments VND	Total VND
COST			
Opening balance	32,801,658,589	664,446,591	33,466,105,180
Closing balance	<u>32,801,658,589</u>	<u>664,446,591</u>	<u>33,466,105,180</u>
ACCUMULATED DEPRECIATION			
Opening balance	22,724,452,829	541,594,161	23,266,046,990
Increasing during the period	1,580,501,760	22,419,750	1,602,921,510
- Depreciation for the period	1,580,501,760	22,419,750	1,602,921,510
Closing balance	<u>24,304,954,589</u>	<u>564,013,911</u>	<u>24,868,968,500</u>
NET BOOK VALUE			
Opening balance	<u>10,077,205,760</u>	<u>122,852,430</u>	<u>10,200,058,190</u>
Closing balance	<u>8,496,704,000</u>	<u>100,432,680</u>	<u>8,597,136,680</u>
Historical Cost of fully depreciated assets still in use			
	Machineries and equipments VND	Office equipments VND	Total VND
Opening balance	15,023,190,000	529,928,073	15,553,118,073
Closing balance	15,023,190,000	529,928,073	15,553,118,073
Net book value of tangible fixed assets pledged as collateral for loans			
Opening balance	7,562,324,206	-	7,562,324,206
Closing balance	6,877,851,064	-	6,877,851,064

4.9 Increases, decreases in intangible fixed assets

	Trademarks, Patent VND	Total VND
COST		
Opening balance	305,000,000	305,000,000
Closing balance	<u>305,000,000</u>	<u>305,000,000</u>
ACCUMULATED DEPRECIATION		
Opening balance	305,000,000	305,000,000
Closing balance	<u>305,000,000</u>	<u>305,000,000</u>
NET BOOK VALUE		
Opening balance	-	-
Closing balance	-	-

- The cost of fully depreciated intangible fixed assets that are still in use as at 30 June 2026 is VND 305,000,000, and as at 01 January 2026 is VND 305,000,000;

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SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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4.10 Financial investments

4.10.1 Held-to-maturity investments

	Closing balance		Opening balance	
	Cost VND	Recoverable amount VND	Allowance VND	Cost VND
				Recoverable amount VND
				Allowance VND
Short-term	440,271,896,850	440,271,896,850	-	503,733,491,266
Term deposits (iv)	356,000,000,000	356,000,000,000	-	438,000,000,000
Loans receivables	65,496,720,100	65,496,720,100	-	51,246,720,100
Sakura Real Estate Joint Stock Company (i)	57,170,000,000	57,170,000,000	-	42,920,000,000
Ha Noi Agricultural Development And Investment Company Limited (ii)	6,000,000,000	6,000,000,000	-	6,000,000,000
Hanoi Technology Construction Company Limited (iii)	826,720,100	826,720,100	-	826,720,100
Other loan receivables	1,500,000,000	1,500,000,000	-	1,500,000,000
Accrued interest on deposits, loans, and bonds (v)	18,775,176,750	18,775,176,750	-	14,486,771,166
Long-term	200,000,000,000	200,000,000,000	-	200,000,000,000
Bonds (vi)	200,000,000,000	200,000,000,000	-	200,000,000,000
	640,271,896,850	640,271,896,850	-	703,733,491,266
Held-to-maturity investments from related parties (Details stated in Note 7.2)	60,453,989,763	60,453,989,763		44,535,963,560

(i) Lending to SAKURA Real Estate Joint Stock Company under loan contract No. 1005/2025/HDVT/TIG-HAD dated 10 May 2025, Appendix No. 01/2025/PLHĐ/TIG-HAD dated 01 July 2025 with a loan limit of VND 50 billion, Interest rate: 9%/year; loan term: no fixed term, unless otherwise agreed upon by the parties regarding the termination of the loan. Loan purpose: to fund the Project's investment and construction activities. Collateral: None.

(ii) Lending to Hanoi Agricultural Investment and Development Company Limited under Agreement No. 43/2021/HDVT dated 29 January 2021, with the Official Letter of Request for Extension No. 319/CT-TCKT dated 30 July 2026 and the Company's Official Letter of Approval for Extension. Loan amount: VND 6,000,000,000; Loan purpose: Pay land tax at Cau Dien market and invest in the construction of Cau Dien market; Source of debt repayment: is the source of revenue of businesses households renting locations at Cau Dien Market; Term: 6 months; Interest rate: 8%/year; Collateral: None.

(iii) This is a receivable of Hanoi Technology Construction Co., Ltd. due to the unilateral termination of the investment cooperation partnership contract No. 080b/2010/HDDLD-DDTXD. According to the working minutes dated 09 January 2012, Amount of debt received: VND 826,720,100; Term: No fixed term; Interest rate: Not specified; Collateral: None.

(iv) The details of the deposits are as follows:

	Closing Balance		Opening Balance	
	Cost VND	Recoverable amount VND	Cost VND	Allowance amount VND
Vietnam Joint Stock Bank for Industry and Trade - Dong Da Branch	306,000,000,000	306,000,000,000	238,000,000,000	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Ha Branch	-	-	150,000,000,000	-
Military Commercial Joint Stock Bank - Dong Da Branch	20,000,000,000	20,000,000,000	50,000,000,000	-
Saigon Treasure Commercial Joint Stock Bank - Thanh Tri Branch	30,000,000,000	30,000,000,000	-	-
	<u>356,000,000,000</u>	<u>356,000,000,000</u>	<u>438,000,000,000</u>	<u>-</u>

Term deposits with maturities ranging from 6 to 12 months, interest rates range from 5.1% to 9% per annum. The deposit at Military Commercial Joint Stock Bank – Dong Da Branch is pledged as collateral for a loan from the same bank. Details are stated in Note 4.17.

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SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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(v) Details of accrued interest are as follows:

	Closing Balance		Opening Balance	
	Cost VND	Recoverable amount VND	Cost VND	Allowance amount VND
Viet Nam Thuong Tin Commercial Joint Stock Bank	7,420,273,972	7,420,273,972	81,095,890	-
Vietnam Joint Stock Bank for Industry and Trade - Dong Da Branch	4,437,732,163	4,437,732,163	5,150,136,988	-
Sakura Real Estate Joint Stock Company	3,283,989,763	3,283,989,763	1,615,963,560	-
Ha Noi Agricultural Development And Investment Company Limited	2,595,945,201	2,595,945,201	2,357,917,804	-
Others	1,037,235,651	1,037,235,651	5,281,656,924	-
	18,775,176,750	18,775,176,750	14,486,771,166	-

(vi) Bond of Vietnam Thuong Tin Commercial Joint Stock Bank, code VBB12501, 7-years term, interest rate 7.4% applied for the first interest period, for the subsequent interest period, a floating interest rate applies = Reference Rate + 2.7% per annum.

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SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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4.10.2 Long – term financial investments

	Closing Balance		Opening Balance	
	Cost VND	Recoverable amount VND	Allowance VND	Cost VND
<i>Investments in subsidiaries</i>	2,029,866,838,466		(55,542,007,084)	2,030,247,055,491
Sakura Real Estate Joint Stock Company	840,000,000,000	(i)	(55,302,248,687)	840,000,000,000
Thang Long Phu Tho Investment Joint Stock Company	1,132,080,000,000	(i)	-	1,132,080,000,000
Hang Hieu Viet Technology & Trading Joint Stock Company	5,100,000,000	(i)	(239,758,397)	5,100,000,000
TLG International Company Limited	239,034,000	(i)	-	240,759,000
VRE-G Real Estate Usage Co., Ltd	52,447,804,466	(i)	-	52,826,296,491
	2,029,866,838,466	-	(55,542,007,084)	2,030,247,055,491
			-	(52,043,265,938)

(i) The Company has not determined the recoverable amount of its financial investments because Vietnamese Accounting Standards and the Vietnamese enterprise accounting regime do not yet provide specific guidance on determining the recoverable amount.

4.11 Short-term trade payables

	Closing Balance VND	Opening Balance VND
Thanh An Consultant Construction And Trading Joint Stock Company	7,476,072,392	7,476,072,392
ALong Corporation	14,677,808,065	1,465,750,022
Others	52,050,769,932	59,854,439,597
	74,204,650,389	68,796,262,011

4.12 Short-term advances from customers

	Closing Balance VND	Opening Balance VND
Mbland Invest Joint Stock Company	20,000,000,000	20,000,000,000
Others	1,835,289	48,212,149
	20,001,835,289	20,048,212,149

4.13 Short-term accrued expenses

	Closing Balance VND	Opening Balance VND
Accrued interest expense	117,205,479	1,378,179,777
Others	450,000,000	360,000,000
	567,205,479	1,738,179,777

4.14 Long – term unearned revenue

	Closing Balance VND	Opening Balance VND
Viettel Quang Ngai Building	2,366,086,182	2,366,086,182
	2,366,086,182	2,366,086,182

4.15 Short-term other payables

	Closing Balance VND	Opening Balance VND
Insurance payables	10,491,069	36,433,028
Corporate income tax payable under business cooperation contract (i)	1,120,000,000	1,120,000,000
Other payables	1,166,366,830	1,044,389,688
	2,296,857,899	2,200,822,716
Short-term other payables to related parties (Details stated in Note 7.2)	1,120,000,000	1,120,000,000

(i) Corporate income tax payable under the Investment Cooperation Contract with Thang Long Phu Tho Investment Joint Stock Company under the Business Cooperation Contract No. 12/HĐHTKD dated 24 July 2014 and attached appendices.

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SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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4.16	Taxes and amounts receivables, payables to the State budget	Closing Balance		Incurred during the period			Opening Balance	
		Receivable	Payable	Paid	Amount payable	VND	Receivable	Payable
		VND	VND				VND	VND
	Value added tax	-	6,627,961,940	2,177,806,828	8,434,576,006	-	-	371,192,762
	Corporate income tax	-	9,007,522,725	20,256,523,574	9,007,282,232	-	-	20,256,764,067
	Personal income tax	-	133,770,708	202,462,652	281,808,904	-	-	54,424,456
	Land and housing tax, and rental	2,544,697	-	-	-	2,544,697	2,544,697	-
	Fees, charges and other payables	28,673,497	551,641,796	-	551,641,796	28,673,497	28,673,497	-
		31,218,194	16,320,897,169	22,636,793,054	18,275,308,938	31,218,194	20,682,381,285	

The Company's tax settlement is subject to examination by the tax authorities. Since the application of tax laws and regulations to various types of transactions is susceptible to varying interpretations, the tax amounts presented in the Financial Statements may be subject to change at the discretion of the tax authorities.

THANG LONG INVESTMENT GROUP JOINT STOCK COMPANY
SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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4.17 Borrowings and finance lease liabilities

4.17.1 Short-term borrowings and finance lease liabilities

	Opening Balance		During the period		Closing Balance	
	Amount		Increases		Amount	
	VND		VND	Decreases/ FS translation differences VND	VND	
Short-term borrowings	270,000,000,000		232,715,027,652	250,000,000,000	252,715,027,652	
Viet Nam Thuong Tin Commercial Joint Stock Bank (i)	200,000,000,000		200,000,000,000	200,000,000,000	200,000,000,000	
Military Commercial Joint Stock Bank - Dong Da Branch (ii)	50,000,000,000		-	30,000,000,000	20,000,000,000	
Saigon Treasure Commercial Joint Stock Bank (iii)	20,000,000,000		20,000,000,000	20,000,000,000	20,000,000,000	
Vietnam Prosperity Joint Stock Commercial Bank - Ha Noi Branch	-		12,715,027,652	-	12,715,027,652	
The current portion of long-term borrowings	57,135,965,742		583,200,000	1,141,497,422	56,577,668,320	
Ms. Nguyen Thi Thu Thuy (v)	55,969,565,742		-	558,297,422	55,411,268,320	
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch (vi)	1,166,400,000		583,200,000	583,200,000	1,166,400,000	
	327,135,965,742		233,298,227,652	251,141,497,422	309,292,695,972	

Short-term borrowings and finance lease liabilities

4.17.2 Long-term borrowings and finance lease liabilities

	Opening Balance		During the period		Closing Balance	
	Amount		Increases		Amount	
	VND		VND	Decreases/ FS translation differences VND	VND	
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Da Branch (vi)	4,082,400,000		-	583,200,000	3,499,200,000	
Long-term borrowings and finance lease liabilities	4,082,400,000		-	583,200,000	3,499,200,000	

- (i) Loans from Vietnam Thuong Tin Commercial Joint Stock Bank under credit limit contract No. 0808/HĐTD/9752557. Credit limit: VND 200,000,000,000. Loan purpose: supplement working capital for business activities; Loan interest rate: determined for each loan receipt according to the agreement of the parties at the time of bank disbursement and specifically recorded on each Debt Receipt in accordance with the provisions of law. Term: 12 months; Loan security: Properties owned by third parties.
- (ii) Loan from Military Commercial Joint Stock Bank - Dong Da Branch under credit agreement No. 367167.25.059.620054.TD dated 26 December 2025. Credit limit: VND 100 billion. Loan purpose: Providing credit to support the production and trading of consumer goods, household goods, construction materials, plastics, etc.; Interest rate: Determined for each loan disbursement by agreement of the parties at the time of disbursement and specifically stated on each Debt Receipt in accordance with the provisions of law. Loan term: Loan term within the maximum credit limit maintenance period of 12 months / detailed loan term in the Debt Receipt for each disbursement; Loan security: Term Deposits are detailed in Note 4.10.
- (iii) Loan from Saigon Treasury Commercial Joint Stock Bank under credit limit agreement No. 202529931179 dated 28 November 2025. Credit limit: VND 20 billion. Loan purpose: The specific purpose of each credit disbursement is agreed upon by Sacombank and the credit recipient in accordance with legal regulations and is recorded in the Credit Document; Interest rate: The interest rate is stipulated in each specific Credit Document. Loan term until 28 November 2026; Loan security: Properties owned by third parties.
- (iv) Loan from Vietnam Prosperity Joint Stock Commercial Bank - Hanoi Branch under Credit Facility Agreement No. CLC-72172-01 dated 22 January 2026. Credit limit: VND 40 billion. Purpose of the loan: To supplement working capital for the Company's trading activities in construction materials, household goods, electronics, kitchen equipment, water filtration equipment, electrical equipment, electrical cables and wires, Hyundai HDE-branded refrigeration and air-conditioning equipment, plastic industry raw materials and food products. Interest rate: As agreed between VPBank and the Company in the relevant debt acknowledgment(s) and/or other related documents executed by the Parties. Loan term: 12 months. Security: Certificate of land use rights, ownership of houses and other assets attached to land No. CK 394794, located at LK01-L15, Low-rise Residential Area (adjoining garden houses), Dai Mo Ward, Nam Tu Liem District, Hanoi City (now Dai Mo Ward, Hanoi City) owned by the Company.
- (v) The loan between Ms. Nguyen Thi Thu Thuy and Thang Long Investment Group Joint Stock Company - Hungary Branch under the Loan Agreement dated 03 November 2023, Appendix dated 31 December 2024, loan term until 31 December 2026, interest-free and no collateral.
- (vi) Loan from Vietnam Joint Stock Bank for Industry and Trade - Dong Da Branch under investment project loan contract No. 413/2025-HĐCVTLNHCCT126-THANGLONG dated July 8, 2025. Credit limit: VND 5,832,000,000. Loan purpose: Payment for the purchase of one Lexus LM500H 6-seat CD car; Interest rate: Adjusted interest rate. Loan term: 60 months. Loan security: The Lexus LM500H 6-seat CD car is the collateral.

THANG LONG INVESTMENT GROUP JOINT STOCK COMPANY
SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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4.18 Owner's equity

Reconciliation table of equity

	Share capital	Share premium	Foreign exchange reserve	Investment development fund	Other equity funds	Retained profits	Total
	VND	VND	VND	VND	VND	VND	VND
Prior year's opening balance	1,936,062,050,000	15,000,000,000	-	7,150,700,951	1,065,033,362	535,870,969,252	2,495,148,753,565
Increase in the year							
- Profit for the year	-	-	-	-	-	114,020,531,263	114,020,531,263
Decreases in the year	-	-	-	-	-	-	(75,673,817)
- Foreign exchange difference arising from FS translation	-	-	(75,673,817)	-	-	-	(75,673,817)
- Other decreases	-	-	-	-	-	(7,199,700)	(7,199,700)
Prior year's closing balance	1,936,062,050,000	15,000,000,000	(75,673,817)	7,150,700,951	1,065,033,362	649,884,300,815	2,609,086,411,311
Current period's beginning balance	1,936,062,050,000	15,000,000,000	(75,673,817)	7,150,700,951	1,065,033,362	649,884,300,815	2,609,086,411,311
Increase in the period							
- Profit/(loss) for the period	-	-	-	-	-	32,556,864,607	32,556,864,607
- Foreign exchange difference arising from FS translation	-	-	9,852,868	-	-	-	9,852,868
Current period's ending balance	1,936,062,050,000	15,000,000,000	(65,820,949)	7,150,700,951	1,065,033,362	682,441,165,422	2,641,653,128,786

Details of owner's investment capital

	Closing Balance		Opening Balance	
	Actual contributed capital VND	Ratio %	Actual contributed capital VND	Ratio %
Mr. Nguyen Phuc Long	381,100,930,000	19.68%	381,100,930,000	19.68%
Mr. Nguyen Van Nghia	94,680,330,000	4.89%	94,680,330,000	4.89%
Mr. Park Jin Ku	177,256,000,000	9.16%	177,256,000,000	9.16%
Others	1,283,024,790,000	66.27%	1,283,024,790,000	66.27%
	1,936,062,050,000	100%	1,936,062,050,000	100%

Capital transactions with owners and dividend distribution, profit sharing

	Current period VND	Prior period VND
Owner's contributed capital		
Capital contribution at the beginning of the period	1,936,062,050,000	1,936,062,050,000
Contributed capital increased during the period	-	-
Contributed capital decreased during the period	-	-
Capital contribution at the end of the period	1,936,062,050,000	1,936,062,050,000
Dividends and distributed profits	-	-

Shares

	Closing Balance Share	Opening Balance Share
Number of shares registered for issuance	193,606,205	193,606,205
Number of shares issued to the public	193,606,205	193,606,205
- Ordinary shares	193,606,205	193,606,205
Number of repurchased shares	-	-
- Ordinary shares	-	-
Number of outstanding shares	193,606,205	193,606,205
- Ordinary shares	193,606,205	193,606,205
Par value of outstanding shares: 10.000 VND per share		

Profits distribution

	Current period VND	Prior period VND
Undistributed profit at the beginning of the period	649,884,300,815	535,870,969,252
Profit from business activities in the period	32,556,864,607	57,412,281,860
Other adjustments to decrease profit	-	-
Other adjustments to increase profit	-	-
Profit available for dividend distribution and fund appropriation during the period	682,441,165,422	593,283,251,112
Appropriation to funds and dividend distribution, of which	-	-
- Dividend distribution	-	-
- Appropriation to bonus and welfare fund	-	-
Remaining undistributed profit	682,441,165,422	593,283,251,112

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM SEPARATE PROFIT AND LOSS STATEMENT

5.1 Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from sale of goods	186.763.946.802	410.277.879.144
Revenue from services rendered	46.946.225.266	39.226.130.323
Revenue from investment cooperation	-	37.437.891.800
Revenue from real estate business	-	29.300.000.000

233.710.172.068 **516.241.901.267**

Revenue from related parties (Details stated in Note 7.2)

4.511.742.105 **48.299.016.573**

5.2 Cost of goods sold and services rendered

	Current period VND	Prior period VND
Cost of finished goods sold	178.529.411.739	397.894.300.669
Cost of services rendered	3.801.927.828	12.974.630.003
Cost of real estate business	-	11.514.510.760

182.331.339.567 **422.383.441.432**

5.3 Financial income

	Current period VND	Prior period VND
Interest income from deposits and loans	21.883.719.718	7.529.547.768

21.883.719.718 **7.529.547.768**

Financial income from related parties (Details stated in Note 7.2)

4.815.152.878 **306.173.971**

5.4 Financial expenses

	Current period VND	Prior period VND
Interest expenses	9.883.480.548	7.899.117.456
Allowance for impairment of investments	3.498.741.146	4.277.537.351
Others	-	140.384

13.382.221.694 **12.176.795.191**

5.5 Selling expenses

	Current period VND	Prior period VND
Labour costs	200.431.285	138.752.270
Outsourced services expenses	5.323.902.223	-

5.524.333.508 **138.752.270**

5.6 General and administration expenses

	Current period VND	Prior period VND
Management staff costs	5.214.621.903	3.821.667.947
Depreciation of fixed assets	1.536.273.780	829.380.888
Allowance expenses	-	6.385.231.095
Others	3.803.107.801	4.861.295.182
	10.554.003.484	15.897.575.112

5.7 Other expenses

	Current period VND	Prior period VND
Penalty expenses	1.273.246.694	-
Others	964.600.000	978.826.155
	2.237.846.694	978.826.155

5.8 Corporate income tax expense

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on current period's taxable income	9.007.282.232	14.795.398.584
Adjustments of corporate income tax expenses from previous periods to current period's tax expense	-	3.745.791
Total current corporate income tax expense	9.007.282.232	14.799.144.375

(i) The current corporate income tax expense for the period was computed as follows:

	Current period VND	Prior period VND
Total accounting profit before tax	41.564.146.839	72.211.426.235
Activities entitled to tax incentives	-	25.923.381.040
Other activities	41.564.146.839	46.288.045.195
Adjustments increase	3.472.264.321	1.765.566.685
- Allowances for non-executive members of the Board of Directors and Board of Supervisors	48.000.000	48.000.000
- Non-deductible depreciation expense	1.186.417.627	1.717.566.685
- Other expenses	2.237.846.694	-
Profits subject to corporate income tax	45.036.411.160	73.976.992.920
Activities entitled to tax incentives	-	25.923.381.040
Other activities	45.036.411.160	48.053.611.880
Tax rate	-	-
Activities entitled to tax incentives	20%	20%
Other activities	20%	20%
Corporate income tax	-	14.795.398.584
Activities entitled to tax incentives	-	5.184.676.208
Other activities	9.007.282.232	9.610.722.376
Corporate income tax exemption and reduction	-	-
CIT expense calculated on taxable income of the current year	9.007.282.232	14.795.398.584

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

6.1 Actual amounts of borrowings received during the period

	Current period VND	Prior period VND
Proceeds from borrowings under normal contracts	232,715,027,652	204,997,618,205
	232,715,027,652	204,997,618,205

6.2 Actual amounts of principal paid during the period

	Current period VND	Prior period VND
Repayment of borrowings under normal contracts	251,141,497,422	200,000,000,000
	251,141,497,422	200,000,000,000

7. OTHER INFORMATION

7.1. Commitment

During the period, the Company did not enter into any commitments or guarantees for any third party.

7.2. Transactions and balances with related parties

The related parties with the Company include key management members, the individuals involved with key management members and other related parties.

7.2.1. Transactions and balances with key management members, the individuals involved with key management members

Key management members include: members of the Board of Directors, Board of Supervisors, members of the Board of Directors and Chief Accountant. Individuals related to key management members are close family members of key management members.

Income of key management members:

Full name	Position	Current period VND	Prior period VND
The Board of Directors		1,079,160,327	968,839,400
Mr. Nguyen Phuc Long	Chairman of the BOD	191,837,500	193,137,500
Mr. Ho Ngoc Hai	Member / General Director	521,929,547	486,637,500
Mr. Dang Van Giap	Member	4,000,000	-
Ms. Dao Thi Thanh	Member /Deputy General Director	317,393,280	241,064,400
Mr. Nguyen Viet Viet	Member	24,000,000	24,000,000
Mr. Duong Quang Trung	Member	20,000,000	24,000,000
The Board of Supervisors		48,000,000	48,000,000
Ms. Nguyen Thi Anh Tuyet	Head of BOS	22,000,000	24,000,000
Mr Vu Ngoc Anh	Head of BOS	14,000,000	12,000,000
Ms. Ho Thi Thu Ha	Member	10,000,000	12,000,000
Ms. Tran Thi Thuy Hang	Member	2,000,000	-
Board of Management and Chief Accountant		159,810,587	123,447,100
Mr. Nguyen Minh Quan	Deputy General Director	69,616,223	57,637,500
Ms. Nguyen Thi Thanh Huong	Chief Accountant	90,194,364	65,809,600
Total:		1,286,970,914	1,140,286,500

Transactions with key members of management and individuals related to key members of management.

The Company does not have transactions related to sales and provision of services to key management members and individuals related to key management members.

Balances with key management members and individuals associated with key management members.

The Company had no balances with key management members and individuals related to key management members.

7.2.2. Transactions and balances with other related parties

Other related parties to the Company include: Enterprises and individuals that directly or indirectly have control over the Company or are controlled by the Company, or are under common control with the Company, including parent companies and companies in the same group.

List of Other related parties

Other related parties	Address	Relationship
Sakura Real Estate Joint Stock Company	Ha Noi	Subsidiary
Thang Long Phu Tho Investment Joint Stock Company	Phu Tho	Subsidiary
Hang Hieu Viet Technology & Trading Joint Stock Company	Ha Noi	Subsidiary
Viet Nam Investment In Real Estate And Renewable Energy Development Joint Stock Company	Ha Noi	Associated company
HDE Distribution Joint Stock Company	Ha Noi	Associated company
Hanoi Production and Import-Export Joint Stock Company	Ha Noi	Associated company
Viet Nam Financial Investment Securities Corporation	Ha Noi	The same Key management members
TLG International Company Limited	Hungary	Subsidiary
VRE-G Real Estate Usage Co., Ltd	Hungary	Subsidiary

Transactions with other related parties

Revenue from goods sold and services rendered	Description	Current period VND	Prior period VND
Thang Long Phu Tho Investment Joint Stock Company	Revenue from Brokerage Services	3,925,378,473	18,592,652,941
	Revenue from Business Cooperation	-	29,300,000,000
	Revenue from Vehicle rental, IT services	210,000,000	-
Viet Nam Investment In Real Estate And Renewable Energy Development Joint Stock Company	Revenue from Rental	180,000,000	210,000,000
Hanoi Production and Import-Export Joint Stock Company	Revenue from Rental	98,181,816	98,181,816
HDE Distribution Joint Stock Company	Revenue from Rental	98,181,816	98,181,816
		4,511,742,105	48,299,016,573
Financial income	Description	Current period VND	Prior period VND
Thang Long Phu Tho Investment Joint Stock Company	Fixed interest on investment cooperation contract	2,848,931,508	79,287,671
Sakura Real Estate Joint Stock Company	Loan Interest	1,966,221,370	226,886,300
		4,815,152,878	306,173,971



THANG LONG INVESTMENT GROUP JOINT STOCK COMPANY
SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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Other transactions	Description	Current period VND	Prior period VND
Sakura Real Estate Joint Stock Company	Insurance paid on behalf	47,219,332	-
	Insurance collected on behalf	35,414,499	-
	Interest collected	310,000,000	-
	Loan disbursement	51,450,000,000	-
	Loans repayment received	37,200,000,000	-
Thang Long Phu Tho Investment Joint Stock Company	Investment cooperation transfer	-	34,000,000,000
	Insurance paid on behalf	64,947,918	93,421,200
	Insurance collected on behalf	49,882,851	90,025,800
	CIT related to investment cooperation	-	5,860,000,000
	Payment/advance for the purchase of goods	130,644,248	70,604,000,000
Hanoi Production and Import-Export Joint Stock Company	Collect advance payment for goods	-	68,000,000,000

Purchase of goods and services	Description	Current period VND	Prior period VND
Hanoi Production and Import-Export Joint Stock Company	Purchase of goods	243,555,850	1,956,883,540
		243,555,850	1,956,883,540

Balance of accounts receivable/(payable) with other related parties

Trade Receivables	Description	Current period VND	Prior period VND
HDE Distribution Joint Stock Company	Warehouse rental receivable	162,000,000	54,000,000
Thang Long Phu Tho Investment Joint Stock Company	Brokerage and vehicle rental receivables	3,098,916,320	6,569,281,489
Viet Nam Investment In Real Estate And Renewable Energy Development Joint Stock Company	Vehicle rental receivables	297,000,000	99,000,000
Hanoi Production and Import-Export Joint Stock Company	Vehicle rental receivables	60,000,000	-
		3,617,916,320	6,722,281,489

Advances to suppliers	Description	Current period VND	Prior period VND
Hanoi Production and Import-Export Joint Stock Company	Advance for goods purchase	162,071,794	294,467,864
		162,071,794	294,467,864

Other short-term receivables	Description	Current period VND	Prior period VND
Hang Hieu Viet Technology & Trading Joint Stock Company	Other receivables	40,000,000	40,000,000
Thang Long Phu Tho Investment Joint Stock Company	Cooperation profit receivable	19,699,275,864	16,143,989,279
		19,739,275,864	16,183,989,279

Other long-term receivables	Description	Current period VND	Prior period VND
Thang Long Phu Tho Investment Joint Stock Company	Business cooperation receivables	58,000,000,000	58,000,000,000
		58,000,000,000	58,000,000,000

Other short-term payables	Description	Current period VND	Prior period VND
Thang Long Phu Tho Investment Joint Stock Company	CIT payable	1,120,000,000	1,120,000,000
		1,120,000,000	1,120,000,000

Held-to-maturity investments	Description	Current period VND	Prior period VND
Loan receivables			
Sakura Real Estate Joint Stock Company	Loan granted	57,170,000,000	42,920,000,000
Interest receivable on loans			
Sakura Real Estate Joint Stock Company	Loan interest	3,283,989,763	1,615,963,560
		60,453,989,763	44,535,963,560

7.3. Comparative figures

The comparative figures presented in the separate statement of financial position are the figures in the Company's separate financial statements for the financial year ended 31/12/2025, audited by International Auditing and Valuation Company Limited. The comparative figures presented in the separate profit and loss statement and separate cash flows statement are the figures in the Company's interim separate financial statements for the six-month accounting period ended 30 June

2025, reviewed by International Auditing and Valuation Company Limited. Certain items have been re-presented to conform with Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance. Details are presented in Appendix 01.

7.4. Events arising after the end of the accounting period

The Board of Management of the Company affirms that, in the identity of The Board of Management, in terms of material aspects, no unusual events occurred after the end of the period that would affect the financial situation and The Company's activities need to be adjusted or presented in these interim separate financial statements.



Preparer
Le Thi Van



Chief Accountant
Nguyen Thi Thanh Huong



Chairman of the Board of Directors
Nguyen Phuc Long
Ha Noi, Viet Nam
29 August 2026

THANG LONG INVESTMENT GROUP JOINT STOCK COMPANY
SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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Appendix 01: Restatement of certain items to conform with Circular No. 99/2025/TT-BTC dated October 27, 2025, for comparison with the figures of this period:

Separate Financial Statements for the year ended 31 December		Restated under Circular 99/2025/TT-BTC.		Difference	
Items	Code	Amount	Items	Code	Amount
Separate Balance Sheet					
ASSETS					
Short-term financial investments	120	438.000.000.000	Short-term financial investments	120	503.733.491.266
Held-to-maturity investments	123	438.000.000.000	Short-term held-to-maturity investments	123	503.733.491.266
Các khoản phải thu ngắn hạn	130	209.579.735.756	Short-term receivables	130	143.846.244.490
Short-term loan receivables	135	51.246.720.100			(51.246.720.100)
Other short-term receivables	136	33.462.817.328	Other short-term receivables	135	18.976.046.162
Short-term allowance for doubtful debts	137	(6.267.826.375)	Short-term allowance for doubtful debts	136	(6.267.826.375)
Other short-term assets	150	486.754.477	Other short-term assets	160	486.754.477
Short-term prepaid expenses	151	455.536.283	Short-term prepaid expenses	161	455.536.283
Value added tax deductibles	152	-	Value added tax deductibles	162	-
Taxes and other receivables from the State budget	153	31.218.194	Taxes and other receivables from the State budget	163	31.218.194
Other long-term receivables	216	99.161.422.650	Other long-term receivables	215	99.161.422.650
Long-term financial investments	250	2.178.203.789.553	Long-term financial investments	260	2.178.203.789.553
Investments in subsidiaries	251	2.030.247.055.491	Investments in subsidiaries	261	2.030.247.055.491
Allowances for impairment of long-term financial investments	254	(52.043.265.938)	Allowances for impairment of long-term financial investments	264	(52.043.265.938)
Held-to-maturity investments	255	200.000.000.000	Long-term held-to-maturity investments	265	200.000.000.000
Other long-term assets	260	201.021.945	Other long-term assets	270	201.021.945
Long-term prepaid expenses	261	201.021.945	Long-term prepaid expenses	271	201.021.945
TOTAL ASSETS	270	3.064.118.740.968	TOTAL ASSETS	280	3.064.118.740.968

THANG LONG INVESTMENT GROUP JOINT STOCK COMPANY
SELECTED SEPARATE FINANCIAL STATEMENT NOTES (Continued)

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Appendix 01: Restatement of certain items to conform with Circular No. 99/2025/TT-BTC dated October 27, 2025, for comparison with the figures of this period:

Separate Financial Statements for the year ended 31 December 2025			Restated under Circular 99/2025/TT-BTC.		
Items	Code	Amount	Items	Code	Amount
RESOURCES					
Taxes and amounts payable to the State budget	313	20.682.381.285	Taxes and amounts payable to the State budget	314	20.682.381.285
Payables to employees	314	1.565.469.550	Payables to employees	315	1.565.469.550
Short-term accrued expenses	315	1.738.179.777	Short-term accrued expenses	316	1.738.179.777
Other short-term payables	319	2.200.822.716	Other short-term payables	320	2.200.822.716
Short-term borrowings and finance lease liabilities	320	327.135.965.742	Short-term borrowings and finance lease liabilities	321	327.135.965.742
Bonus, welfare fund	322	6.416.550.245	Bonus, welfare fund	323	6.416.550.245
Long-term unearned revenue	336	2.366.086.182	Long-term unearned revenue	337	2.366.086.182
Long-term borrowings and finance lease liabilities	338	4.082.400.000	Long-term borrowings and finance lease liabilities	339	4.082.400.000
Other owners' funds	420	1.065.033.362	Other owners' funds	419	1.065.033.362
Retained earnings	421	649.884.300.815	Retained earnings	420	649.884.300.815
- Retained earnings/(losses) accumulated to the prior period	421a	535.863.769.552	- Retained earnings/(losses) accumulated to the prior period	420a	535.863.769.552
- Retained earnings/(losses) of the current period	421b	114.020.531.263	- Retained earnings/(losses) of the current period	420b	114.020.531.263

Interim Separate Financial Statements for the period ended 30 June 2025

Items	Code	Amount	Items	Code	Amount
Interim Separate Statement Of Income					
Financial income	21	7.529.547.768	Interim Separate Profit and Loss Statement Gain/loss on the sale or disposal of investment property	21	-
Financial expenses	22	12.176.795.191	Financial income	22	7.529.547.768
- In which: Interest expense	23	7.899.117.456	Financial expenses	23	12.176.795.191
			- In which: Interest expense	24	7.899.117.456
Interim Separate Statement of Cash Flows					
Interest expense	06	7.899.117.456	Interim Separate Cash Flows Statement Interest expense	06	7.899.117.456
Change in prepaid expenses	12	(242.376.993)	Change in prepaid expenses	12	(242.376.993)

