

MBG GROUP JOINT STOCK COMPANY

**REVIEWED SEPARATE INTERIM FINANCIAL
STATEMENTS**

For the accounting period from 01/01/2026 to 30/06/2026



MBG GROUP JOINT STOCK COMPANY

Address: No. 9, Alley 61/4, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam

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MBG GROUP JOINT STOCK COMPANY

Address: No. 9, Alley 61/4, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam

REPORT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

6. Auditing firm

PKF-TTG Auditing and Consulting Company Limited has been appointed as the auditor to review the Company's interim separate financial statements for the accounting period from January 1, 2026 to June 30, 2026.

7. Disclosure of the responsibilities of the Board of Management for the separate interim financial statements

Board of Management is responsible for preparing and presenting the separate interim financial statements, ensuring that these statements fairly and accurately reflect the separate financial position as of June 30, 2026, as well as the separate operating results and separate cash flow for the six-month accounting period ending on the same date. In preparing these separate interim financial statements, the Company's Board of Management commits to having complied with the following requirements:

- Establish and maintain internal controls that the Company's Board of Management deems necessary to ensure that the preparation and presentation of the separate interim financial statements are free from material misstatements due to fraud or error;
- Appropriate selection and consistent application of accounting policies;
- Make judgments and estimates reasonably and cautiously;
- Clearly state whether the accounting standards applied have been complied with, and whether there are any material deviations that require disclosure and explanation in the interim separate financial statements;
- Prepare and present the separate interim financial statements on the basis of complying with the current Vietnamese Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of interim financial statements;
- Prepare the separate interim financial statements on the basis of going concern assumption, unless it is not possible to assume that the Company will continue to operate.

Board of Management is responsible for ensuring that accounting records are fully and adequately maintained to reasonably reflect the Company's financial position at any given time and to serve as the basis for preparing interim separate financial statements in compliance with applicable State regulations. In addition, the Board of Management is also responsible for ensuring the security of the Company's assets and has taken appropriate measures to prevent and detect fraud and other violations.

Board of Management commits that the Company complies with Government Decree No. 155/2020/ND-CP dated December 31, 2020, detailing the implementation of certain provisions of the Securities Law, and that the Company does not violate its information disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding information disclosure on the securities market and Circular No. 68/2024/TT-BTC dated September 18, 2024, of the Ministry of Finance amending and supplementing certain provisions of Circular No. 96/2020/TT-BTC.

MBG GROUP JOINT STOCK COMPANY

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REPORT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from 01/01/2026 to 30/06/2026

8. Opinion of the Board of Management

In the opinion of the Company's Board of Management, the reviewed separate interim financial statements (attached) fairly and reasonably reflect the Company's separate financial position as of June 30, 2026, its separate operating results and separate cash flow for the six-month accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of separate interim financial statements.

Hanoi, August 28, 2026

ON BEHALF OF THE BOARD OF MANAGEMENT

CHAIRMAN



Pham Huy Thanh

No: 27/2026/BCSX/TTG.KD9

INTERIM FINANCIAL INFORMATION REVIEW REPORT

Dear: Shareholders,
Board of Directors and Board of Management
MBG Group Joint Stock Company

We have reviewed the accompanying separate interim financial statements of MBG Group Joint Stock Company (hereinafter referred to as "the Company"), prepared on August 28, 2026, including: the separate interim statement of financial position as of June 30, 2026, the separate interim statement of income, the separate interim statement of cash flow for the six-month accounting period ending on the same date, and the Notes to the Separate Interim Financial Statements, presented from page 7 to page 41.

These reviewed separate interim financial statements are not intended to reflect the separate financial position, separate operating results, and separate cash flow position in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Responsibilities of the Board of Management

Board of Management is responsible for preparing and presenting the Company's separate interim financial statements in a fair and reasonable manner in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations concerning the preparation and presentation of financial statements. The Board of Management is responsible for the internal controls that it deems necessary to ensure that the preparation and presentation of the separate interim financial statements are free from material misstatements due to fraud or error.

Responsibilities of the auditor

Our responsibility is to draw conclusions on the separate interim financial statements based on the results of our review. We performed the review in accordance with the Vietnamese Standard on Review Service Contract No. 2410 - Review of Interim Financial Information by the entity's Independent Auditor.

Interim financial information review work includes conducting interviews, primarily interviewing those responsible for financial and accounting matters, and performing analysis and other review procedures. A review is substantially narrower in scope than an audit conducted in accordance with Vietnamese auditing standards and therefore does not allow us to achieve assurance that we will be aware of all material issues that may be identified in an audit. Accordingly, we do not give an audit opinion.

INTERIM FINANCIAL INFORMATION REVIEW REPORT (CONTINUED)

Auditor's Conclusion

Based on our review, we find no issues that would lead us to believe that the attached interim separate financial statements do not fairly and reasonably reflect, in all material respects, the separate financial position of MBG Group Joint Stock Company as of June 30, 2026, its separate operating results and separate cash flow for the six-month accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System and relevant legal regulations on the preparation and presentation of interim separate financial statements.

Other matters

The separate interim financial statements of MBG Group Joint Stock Company for the six-month accounting period ended June 30, 2025, have been reviewed by another independent auditing firm. The auditor issued an unqualified opinion on these financial statements as of August 19, 2025.

The separate financial statements of MBG Group Joint Stock Company for the fiscal year ended December 31, 2025, were audited by another independent auditing firm. This auditor issued an unqualified opinion on these financial statements as of March 30, 2026.

Hanoi, August 28, 2026

**FOR AND ON BEHALF OF
PKF-TTG AUDITING AND CONSULTING COMPANY LIMITED**



Nguyen Ngoc Tu
Deputy General Director

Auditing Practice Registration Certificate
No. 2305-2023-330-1

MBG GROUP JOINT STOCK COMPANY

Form B 01a – DN

Address: No. 9, Alley 61/4, Lac Trung Street, Vinh Tuy
Ward, Hanoi City, Vietnam

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

ASSET	Code	Notes	Closing balance (VND)	Opening balance (VND)
1	2	3	4	5
SHORT-TERM ASSETS	100		905,597,834,544	906,814,958,787
Cash and cash equivalents	110		10,210,081,101	34,357,310,170
Cash	111	5.1	10,210,081,101	34,357,310,170
Short-term receivables	130		535,579,587,966	517,757,945,131
Short-term trade receivables	131	5.3	534,340,714,121	449,566,841,417
Short-term advances to suppliers	132		13,700,332,819	80,627,447,602
Other short-term receivables	135	5.4	2,068,197	684,283
Provision for doubtful short-term receivables (*)	136	5.5	(12,463,527,171)	(12,437,028,171)
Inventories	140	5.6	358,709,398,568	352,573,253,391
Inventories	141		358,709,398,568	352,573,253,391
Other current assets	160		1,098,766,909	2,126,450,095
Short-term prepaid expenses	161	5.11	165,241,545	357,806,908
Deductible value-added tax	162		328,508,623	1,163,626,446
Tax and other receivables from the State budget	163	5.14	605,016,741	605,016,741
NON-CURRENT ASSETS	200		510,371,194,942	516,329,375,672
Fixed assets	220		13,087,493,884	18,018,573,075
Tangible fixed assets	221	5.10	12,755,393,884	17,991,286,623
- Historical cost	222		92,590,615,631	92,382,282,298
- Accumulated depreciation (*)	223		(79,835,221,747)	(74,390,995,675)
Intangible fixed assets	227	5.8	332,100,000	27,286,452
- Historical cost	228		540,540,000	200,340,000
- Accumulated amortization (*)	229		(208,440,000)	(173,053,548)
Investment properties	240	5.9	44,299,830,324	45,120,403,788
Historical cost	241		49,217,297,239	49,217,297,239
Accumulated depreciation (*)	242		(4,917,466,915)	(4,096,893,451)
Long-term assets in progress	250		1,928,385,779	1,928,385,779
Construction in progress	252	5.7	1,928,385,779	1,928,385,779
Long-term financial investment	260	5.2	451,017,391,600	451,208,229,714
Investing in subsidiaries	261		98,405,721,285	97,825,721,285

This separate interim financial statement must be read together with the accompanying Notes

MBG GROUP JOINT STOCK COMPANY

Form B 01a – DN

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(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (Continued)*As of June 30, 2026*

ASSET	Code	Notes	Closing balance (VND)	Opening balance (VND)
1	2	3	4	5
Investments in associates, jointly controlled entities	262		360,000,000,000	360,000,000,000
Provision for impairment of long-term investments (*)	264		(7,388,329,685)	(6,617,491,571)
Other non-current assets	270		38,093,355	53,783,316
Long-term prepaid expenses	271	5.11	38,093,355	53,783,316
TOTAL ASSETS (280 = 100 + 200)	280		1,415,969,029,486	1,423,144,334,459

MBG GROUP JOINT STOCK COMPANY
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SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As of June 30, 2026

EQUITY AND LIABILITIES	Code	Notes	Closing balance (VND)	Opening balance (VND)
1	2	3	4	5
LIABILITIES	300		104,279,389,834	114,399,116,165
Current liabilities	310		103,879,389,834	113,999,116,165
Short-term trade payables	311	5.13	9,920,563	12,048,406,063
Short-term tax and other payables to the State budget	314	5.14	577,687,648	33,547,226
Payables to employees	315		261,904,160	168,749,422
Short-term accrued expenses	316	5.15	171,619,244	443,579,535
Short-term deferred revenue	319	5.17	300,000,000	300,000,000
Other short-term payables	320	5.16	554,338,753	499,214,453
Short-term loan and finance lease	321	5.12	99,596,000,000	98,091,000,000
Bonus and welfare fund	323		2,407,919,466	2,414,619,466
Non-current liabilities	330		400,000,000	400,000,000
Other long-term payables	338	5.16	400,000,000	400,000,000
EQUITY	400	5.18	1,311,689,639,652	1,308,745,218,294
Contributed share capital	411		1,202,185,400,000	1,202,185,400,000
- Shares with voting rights	411a		1,202,185,400,000	1,202,185,400,000
Share premium	412		(238,202,140)	(238,202,140)
Development investment fund	418		8,423,689,821	8,423,689,821
Retained earnings	420		101,318,751,971	98,374,330,613
- Retained earnings at the end of previous period	420a		98,374,330,613	76,075,612,836
- Retained earnings for the current period	420b		2,944,421,358	22,298,717,777
TOTAL EQUITY AND LIABILITIES (440 = 300 + 400)	440		1,415,969,029,486	1,423,144,334,459

Hanoi, August 28, 2026

PREPARED BY

CHIEF ACCOUNTANT

CHAIRMAN





Nguyen Thi Quyen

Nguyen Thi Tuyet

Pham Huy Thanh

This separate interim financial statement must be read together with the accompanying Notes

Address: No. 9, Alley 61/4, Lac Trung Street, Vinh Tuy
Ward, Hanoi City, Vietnam

(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF INCOME

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

ITEMS	Code	Notes	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Revenue from sales of goods and rendering of services	01	6.1	224,169,888,000	171,122,293,097
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	10		224,169,888,000	171,122,293,097
Cost of goods sold	11	6.2	213,769,282,915	158,242,477,923
Gross profit from sales of goods and rendering of services	20		10,400,605,085	12,879,815,174
Gain/(loss) on disposal of investment property	21		-	-
Financial income	22	6.3	693,638,604	222,446,336
Financial expenses	23	6.4	4,512,007,104	1,931,187,174
- In which: Borrowing expense	24		3,741,168,990	2,254,240,928
Selling expenses	25	6.7	157,590,629	-
General and administrative expenses	26	6.7	2,583,412,007	1,046,485,254
Net profit from operating activities	30		3,841,233,949	10,124,589,082
Other income	31	6.5	3,748,839	480,125,500
Other expenses	32	6.6	2,000,003	6,499,212
Other profits	40		1,748,836	473,626,288
Profit before tax	50		3,842,982,785	10,598,215,370
Current corporate income tax expense	51	6.8	898,561,427	-
Profit after tax	60		2,944,421,358	10,598,215,370

Hanoi, August 28, 2026

PREPARED BY

CHIEF ACCOUNTANT

CHAIRMAN



Nguyen Thi Quyen



Nguyen Thi Tuyet



Pham Huy Thanh

Address: No. 9, Alley 61/4, Lac Trung Street, Vinh Tuy
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(Attached to Circular No. 99/2025/TT-BTC
dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF CASH FLOW*(Indirect method)**For the accounting period from January 1, 2026 to June 30, 2026*

ITEMS	Code	Notes	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
1	2	3	4	5
Cash flow from operating activities				
Profit before tax	01		3,842,982,785	10,598,215,370
Adjustments for				
Depreciation and amortization	02		6,300,185,988	6,535,438,803
Provisions	03		797,337,114	(2,522,426,569)
Gain/(loss) from investing activities	05		(92,859,732)	(222,446,336)
Borrowing costs	06		3,741,168,990	2,254,240,928
Operating profit before changes in working capital	08		14,588,815,145	16,643,022,196
Increase and decrease of receivables	09		(17,013,024,012)	(134,152,803,677)
Increase or decrease in inventory	10		(6,136,145,177)	46,847,749,347
Increase or decrease of payables (Excluding interest payable, payable corporate income tax)	11		(12,206,153,525)	(3,509,372,769)
Increase and decrease the cost of prepaid expenses	12		208,255,324	(68,937,868)
Borrowing costs have been paid	14		(3,693,129,281)	(2,263,919,102)
Corporate income tax paid	15		(358,473,942)	(142,062,410)
Other operating cash outflows	17		(6,700,000)	-
Net cash flow from operating activities	20		(24,616,555,468)	(76,646,324,283)
Cash flow from investing activities				
Cash payments for acquisition of fixed assets and other long-term assets	21		(548,533,333)	(2,462,933,026)
Cash outflows for equity investments in other entities	25		(580,000,000)	-
Interest and dividends received	27		92,859,732	273,847,432
Net cash flow from investing activities	30		(1,035,673,601)	(2,189,085,594)
Cash flow from financing activities				
Cash receipts from borrowings	33		119,296,000,000	78,093,994,300
Cash repayments of borrowings	34		(117,791,000,000)	(76,008,726,420)
Net cash flows from financing activities	40		1,505,000,000	2,085,267,880

MBG GROUP JOINT STOCK COMPANY

Form B 03a – DN

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(Attached to Circular No. 99/2025/TT-BTC
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SEPARATE INTERIM STATEMENT OF CASH FLOW (Continued)*(Indirect method)**For the accounting period from January 1, 2026 to June 30, 2026*

Net cash flow during the period (50 = 20+30+40)	50		(24,147,229,069)	(76,750,141,997)
Opening balance of cash and cash equivalents	60		34,357,310,170	89,989,430,618
Effects of exchange rate changes	61		-	-
Closing balance of cash and cash equivalents (70 = 50+60+61)	70		10,210,081,101	13,239,288,621

Hanoi, August 28, 2026

PREPARED BY

CHIEF ACCOUNTANT

CHAIRMAN



Nguyen Thi Quyen

Nguyen Thi Tuyet

Pham Huy Thanh

Address: No. 9, Alley 61/4, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS

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

1. CHARACTERISTICS OF BUSINESS OPERATIONS

1.1. Forms of capital ownership

MBG Group Joint Stock Company is a joint stock company, established under the Vietnamese Enterprise Law and operating under Business Registration Certificate No. 0102382580 issued by the Department of Planning and Investment of Hanoi City (now the Department of Finance of Hanoi City) on February 23, 2009, and amended for the 23rd time by the Department of Finance of Hanoi City on June 11, 2025.

The company's charter capital is VND 1,202,185,400,000 (One thousand two hundred and two billion, one hundred and eighty-five million, four hundred thousand dong), equivalent to 120,218,540 shares, with the par value of 10,000 dong per share.

The company's shares are listed on the Hanoi Stock Exchange (HNX) with the stock code MBG.

1.2. Business areas

The company operates in the fields of manufacturing, trading, and construction.

1.3. Business lines

The company's main activities in the current year include:

- Manufacturing and trading of lighting equipment, decorative lamps, and household electrical appliances;
- Manufacture of various types of paint;
- Manufacturing and trading of building materials;
- Real estate investment and business;
- ...

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.

1.5. Business structure

The company is headquartered at: No. 9, Alley 61/4, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam.

As of June 30, 2026, the Company had 2 subsidiaries and 6 joint ventures/associated companies (as of January 1, 2026, the Company will have 2 subsidiaries and 6 joint ventures/associated companies), specifically as follows:

Subsidiaries, joint ventures, and associated companies

No.	Company Name	Place of establishment	Benefit rate (%)	Voting rights (%)	Main activities
Directly owned subsidiaries					
1	MBG Investment Co., Ltd. - Confitech	Phu Tho	80%	80%	Real Estate Investment and Business
2	Home Eco Group Joint Stock Company	Hung Yen	98%	98%	Real estate business, commercial and service business

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

No.	Company Name	Place of establishment	Benefit rate (%)	Voting rights (%)	Main activities
Joint ventures and associated companies with direct ownership					
1	Vcado Global Joint Stock Company	Hanoi	40%	40%	Real estate business, commercial and service business
2	MBG Lac Sanh Phu Yen Joint Stock Company	Dak Lak	30%	30%	Tourism and resort services, commercial service business.
3	Central Vietnam Industrial Joint Stock Company	Dak Lak	41.67%	41.67%	Construction of various types of buildings, commercial and service business.
4	Pjaca Phu Yen Joint Stock Company	Dak Lak	48%	48%	Manufacturing plastic products, trading and service business.
5	Quoc Bao Van Ninh Joint Stock Company	Khanh Hoa	47%	47%	Activities of sports clubs, commercial and service businesses.
6	Vietnam Green Industry Development Investment Joint Stock Company	Ho Chi Minh City	36%	36%	Real Estate Investment and Business

1.6. Number of workers

The total number of employees of the Company as of June 30, 2026 is 25 people (as of December 31, 2025 it was 17 people).

2. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

The company's accounting year begins on January 1 and ends on December 31 of the calendar year.

The separate interim financial statement is prepared for the accounting period from January 1, 2026 to June 30, 2026.

The currency used in accounting is the Vietnamese Dong ("VND").

3. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS
3.1. Applicable Accounting Standards and Regulations

The company applies Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and relevant legal regulations regarding the preparation and presentation of its separate interim financial statements.

Accordingly, this interim separate financial statement is not intended to reflect the financial position, business performance, and cash flow situation in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

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(Attached to Circular No. 99/2025/TT-BTC
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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

3.2. Implementing the new guidelines on the Corporate Accounting System.

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises. Circular 99 takes effect from January 1, 2026 and applies to fiscal years beginning on or after January 1, 2026. This Circular replaces the following documents:

- Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance ("Circular 200") guiding the accounting regime for enterprises;
- Circular No. 75/2015/TT-BTC dated May 18, 2015 of the Ministry of Finance amending and supplementing Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance on amending and supplementing a number of Articles of Circular 200.

According to the Board of Management, the application of Circular 99 in the current accounting period has no material impact on the Company's interim separate financial statements.

3.3. Declaration on Compliance with Vietnam Accounting Standards and Accounting Regime

The Company's Board of Management ensures that it has fully complied with the requirements of Vietnam Accounting Standards, the current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of interim financial statements.

4. SUMMARY OF KEY ACCOUNTING POLICIES

The following are the key accounting policies applied in the preparation and presentation of these interim separate financial statements.

The accounting policies applied in the preparation and presentation of these interim separate financial statements are consistent with the accounting policies applied in the preparation and presentation of the financial statements of the most recent year.

4.1. Accounting estimates

separate interim financial statements must comply with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System, and relevant legal regulations. This requires the Board of Management to make estimates and assumptions affecting the reported figures on liabilities, assets, and the presentation of contingent liabilities and assets at the end of the accounting period, as well as the reported figures on revenue and expenses throughout the accounting period.

The estimates and assumptions that have a material impact in these interim separate financial statements include:

- Provision for doubtful receivables;
- Provision for inventory devaluation;
- Estimates relate to the allocation of deferred expenses;
- The useful life of a fixed asset;
- Estimated corporate income tax;

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)*For the accounting period from January 1, 2026 to June 30, 2026*

Estimates and assumptions are regularly assessed based on past experience and other factors, including future assumptions that materially affect the Company's separate interim financial statements and are deemed reasonable by the Board of Management. Actual business results may differ from estimates and assumptions.

4.2. Cash

Cash includes cash on hand and bank deposits (non-term deposits).

4.3. Financial investments

Investing in subsidiaries; joint ventures, associated companies.

Subsidiaries are entities in which the parent company has control over financial and operational policies, often accompanied by holding more than half of the voting rights. The assessment of control takes into account the potential voting power at the present time.

Associate companies are entities in which the parent company has significant influence, but not control, over the financial and operational policies of the entity. Joint ventures are entities in which the parent company has joint control established by contractual agreement and requiring the consensus of the joint venture parties on strategic financial and operational decisions. Joint ventures and associate companies are typically entities in which the parent company usually holds between 20% and 50% of the voting rights.

Investments in subsidiaries and joint ventures are initially recognized at cost, including the purchase price and directly related acquisition costs. After initial recognition, these investments are determined at cost less a provision for impairment. A provision for impairment is established when the investee incurs losses that would result in the Company potentially losing capital, unless there is evidence that the value of the investment has not deteriorated. The provision for impairment is reversed when the investee subsequently generates profits to offset the previously provisioned losses. The provision is only reversed to the extent that the carrying value of the investment does not exceed its carrying value assuming no provision had been made.

4.4. Accounts receivable

Accounts receivable are presented in the separate interim financial statements at their book value, including accounts receivable from the Company's customers and other receivables plus any provision for doubtful debts. At the reporting date, if:

- Accounts receivable with a collection or payment period of one year or less (or within one business cycle) are classified as short-term assets;
- Accounts receivable with a collection or payment period of more than one year (or more than one business cycle) are classified as long-term assets;

The provision for doubtful receivables represents the expected loss due to non-payment of receivables by customers, based on the balance of receivables at the end of the accounting period.

Provisions for doubtful receivables are set aside for receivables that are overdue for payment for 6 months or more, or for receivables that the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

4.5. Inventory

Inventory is recognized as the lower of its historical cost and its net realizable value.

The historical cost of inventory includes the cost of purchase, processing, and other directly related costs incurred to bring the inventory to its location and ready-to-use condition.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)*For the accounting period from January 1, 2026 to June 30, 2026*

The net realizable value of inventory is the estimated selling price of the inventory in the normal course of business less the estimated costs to complete the product and the estimated costs necessary for its sale.

The value of inventories is calculated using the weighted average method on a moving basis.

Provisions for inventory devaluation are established for materials and goods in inventory whose original cost exceeds their net realizable value, as stipulated in Vietnamese Accounting Standard No. 02 "Inventories" and Circular No. 48/2019/TT-BTC dated August 8, 2019, of the Ministry of Finance guiding the regime for establishing and using provisions for inventory devaluation, losses on financial investments, doubtful receivables, and product, goods, and construction warranty at enterprises.

4.6. Fixed assets and depreciation of fixed assets

Fixed assets are reflected at their historical cost and accumulated depreciation.

Tangible fixed assets

The historical cost of tangible fixed assets includes the purchase price and costs directly related to bringing the asset into a ready-to-use condition. The historical cost of self-built or self-constructed tangible fixed assets includes construction costs, actual production costs incurred, plus installation and commissioning costs. Costs for upgrading tangible fixed assets are capitalized, increasing the historical cost of the fixed asset; maintenance and repair costs are included in the business results for the year. When a tangible fixed asset is sold or liquidated, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the liquidation of the tangible fixed asset are accounted for in the business results.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The depreciation periods for each category of tangible fixed assets are as follows:

- | | |
|--|---------------|
| - Houses and architecture: | 06 - 10 years |
| - Machinery and equipment: | 04 - 08 years |
| - Means of transport and transmission: | 06 - 10 years |
| - Office equipment: | 03 years |

Intangible fixed assets

The historical cost of intangible fixed assets includes the purchase price and direct costs related to preparing the asset for use. Costs for upgrading the asset are capitalized into the historical cost of the fixed asset; other costs are included in the operating results for the period. When an intangible fixed asset is sold or disposed of, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the disposal of the intangible fixed asset are accounted for in the operating results.

The intangible fixed asset of Company is computer software.

Intangible fixed assets are amortized using the straight-line method based on their estimated useful lives. The amortization period for computer software is 3 years.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)*For the accounting period from January 1, 2026 to June 30, 2026***4.7. Investment properties**

Investment properties held for lease are presented at their historical cost less accumulated depreciation. The historical cost of an investment property held for lease includes the purchase price, land use rights costs, and costs directly related to bringing the property to the necessary condition for operation as intended by the Management Board. Costs incurred after the investment property has been put into operation, such as repairs and maintenance costs, are recognized in a separate income statement in the year in which they are incurred. Where it can be clearly demonstrated that these costs increase the expected future economic benefits from the use of the investment property beyond the standard operating level as initially assessed, these costs are capitalized as an additional cost of the investment property.

Depreciation is calculated using the straight-line method based on the estimated useful life of the investment property held for lease.

The depreciation period for the Company's investment properties is estimated as follows:

- House and land lease 30 years

4.8. Prepaid expenses

Prepaid expenses include both short-term and long-term deferred expenses on the Company's Statement of Financial Position, primarily repair costs, tools and equipment, packaging conversion,... and other long-term and short-term deferred expenses. The allocation of deferred expenses to operating expenses in each period is based on the nature and extent of each expense, corresponding to its potential to generate economic benefits.

4.9. Trade payable and other payables

The accounts payable are presented in the interim financial statements according to the book value payable to the Company's sellers and other payables and are detailed for each payable. At the time of reporting, if:

- Payables with a payment term of 1 year or less (or in a production and business cycle) are classified as short-term;
- Payables with a payment term of more than 1 year (or more than one production and business cycle) are classified as long-term.

4.10. Accrued expenses

Accrued expenses include the value of expenses that have been included in the business operating expenses during the accounting period, but have not yet been incurred at the end of the accounting period. When these expenses are actually incurred, if there is a difference from the amount accrued, the accountant will record an additional or a reduction in expenses corresponding to the difference.

4.11. Borrowing costs and capitalization of borrowing costs

Borrowing costs include interest on loans and other expenses incurred in connection with the loan application process, which are recognized as financial operating expenses in the period, except when such borrowing costs are capitalized into the asset value because they are directly related to investment in construction, asset acquisition, or the production of work-in-progress assets when capitalization conditions are met as stipulated in the borrowing cost standard.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)*For the accounting period from January 1, 2026 to June 30, 2026*

The capitalization of borrowing costs will be suspended during periods when the construction or production of an asset under construction is interrupted, unless such interruption is necessary, and will cease when the essential activities required to prepare the asset for use or sale have been completed. Borrowing costs incurred thereafter will be recognized as operating expenses in the accounting period.

Borrowing costs capitalized in an accounting period must not exceed the total borrowing costs incurred during that period. Interest expenses and discounts or premiums capitalized in each period must not exceed the actual interest expenses incurred and the discounts or premiums allocated during that accounting period.

4.12. Equity

The company's initial investment capital is recorded based on the value of capital contributions from the contributing parties when it is converted into/established as a joint-stock company. During operation, the company's investment capital is recorded as increasing according to the increased value of capital contributions from shareholders.

Share premium is recognized as the difference between the reissue price and the par value of shares at the time of initial issuance or supplementary issuance, the difference between the reissue price and the book value of treasury shares and the capital component of convertible bonds at maturity. Direct costs related to the supplementary issuance of shares and the reissue of treasury shares are recorded as a reduction in share premium.

When repurchasing shares issued by the Company, the payment, including transaction-related costs, is recorded as treasury stock and reflected as a reduction in equity. Upon re-issuance, the difference between the re-issuance price and the book value of the treasury stock is recorded under the "Share premium" item.

Profits after corporate income tax are distributed to the shareholders after deducting funds in accordance with the Company's Articles of Association, legal regulations, and as approved by a resolution of the General Meeting of Shareholders.

4.13. Tax***Value Added Tax (VAT):***

Goods and services produced and supplied by the Company are subject to VAT rates of 8% and 10%.

Corporate Income Tax (CIT):

Taxable income is calculated based on the operating results during the accounting period and adjusted for expenses that are not considered reasonable or valid expenses for tax purposes.

The corporate income tax rate for the accounting period of the Company is 20%.

Corporate income tax expense ("CIT") in the accounting period is the current income tax expense.

Current income tax is the tax calculated based on taxable income for the period at the tax rate applicable to that accounting period. The difference between taxable income and accounting profit is due to adjustments for temporary differences between tax accounting and financial accounting, as well as adjustments for income or expenses that are not subject to tax or are not deductible.

Other taxes: as per current Vietnamese regulations.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

The company's tax settlement will be subject to audit by the tax authorities. Because the application of tax laws and regulations to various transactions can be interpreted in different ways, the tax amount presented in the interim separate financial statements may be subject to change at the discretion of the tax authorities.

4.14. Income

Income is recognized when the outcome of the transaction can be reliably determined and the Company is able to obtain economic benefits from the transaction.

- (i) Sales revenue is recognized when the majority of the risks and benefits associated with ownership of the goods have been transferred to the buyer, and the Company no longer retains ownership or control over the goods, and the costs associated with the sales transaction have been determined.
- (ii) Revenue from providing services is recognized when the majority of risks and benefits have been transferred to the client, the service has been provided and accepted by the client, and the costs incurred for the transaction and the costs to complete the service transaction have been determined. Revenue from consulting services is recognized based on the value of the issued financial invoice, the acceptance report of completed work, and the client's acceptance for payment.
- (iii) Financial income includes revenue arising from dividends and distributed profits, interest on deposits, exchange rate differences, and interest on deferred sales. Interest is determined on an accrual basis based on the balances of deposits and applicable interest rates; exchange rate differences and interest earned due to late payments by customers are based on contracts and confirmation agreements with customers; dividends and distributed profits are recognized when the company receives dividend rights or profits from capital contributions. Stock dividends (in the case of joint-stock companies) are only tracked by the number of additional shares received, not the value of the shares received.

4.15. Cost of goods sold

The cost of goods sold is recognized in accordance with sales revenue and services rendered, and in compliance with the prudence principle.

For direct material costs exceeding normal consumption levels, labor costs, and fixed manufacturing overhead costs not allocated to the value of goods in inventory, these should be recognized immediately in the cost of goods sold (after deducting any compensation, if any), even if the products or goods have not yet been identified as sold.

4.16. Financial expenses

The Company's financial operating expenses include interest expenses on loans, exchange rate losses, and other financial operating expenses that are not capitalized as required by regulations and arise during the accounting period.

4.17. Selling expenses and administrative expenses

Selling expenses and administrative expenses are all actual costs incurred in the process of selling products and goods, providing services, and general administrative expenses of the Company.

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

4.18. Stakeholders

Related parties are considered to be involved if one party has the ability to control or exert significant influence over the other party in making decisions regarding financial and operational policies. Cases considered as related parties include:

- Businesses – including parent companies, subsidiaries, and associated companies – and individuals, directly or indirectly through one or more intermediaries, who have control over the Company, are under the Company's control, or jointly control the Company.
- Related parties, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, close family members of these individuals or related parties, or companies affiliated with these individuals are also referred to as related parties.

When considering the relationship between the parties involved, the nature of the relationship is taken into account, rather than its legal form.

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

5.1. Cash

	Closing balance (VND)	Opening balance (VND)
Cash on hand	1,927,083,513	1,697,566,236
Cash at bank	8,282,997,588	32,659,743,934
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch	8,106,583,890	24,653,492,335
Saigon Thuong Tin Commercial Joint Stock Bank - Thanh Tri Branch	110,027,675	5,045,263,536
Military Commercial Joint Stock Bank - Minh Khai Branch	52,024,091	2,948,531,001
Other banks	14,361,932	12,457,062
Total	10,210,081,101	34,357,310,170

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.2. Financial investments

a. Investing in other entities

Items	Closing balance (VND)			Opening balance (VND)		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
- Investing in subsidiaries						
MBG Investment Co., Ltd. – Confittech	98,405,721,285	98,405,721,285	-	97,825,721,285	97,825,721,285	-
+ Home Eco Group Joint Stock Company	9,225,721,285	9,225,721,285	-	8,645,721,285	8,645,721,285	-
	89,180,000,000	89,180,000,000	-	89,180,000,000	89,180,000,000	-
- Investing in joint ventures and associated companies.						
+ Vcado Global Joint Stock Company	360,000,000,000	352,611,670,315	(7,388,329,685)	360,000,000,000	353,382,508,429	(6,617,491,571)
+ MBG Lac Sanh Phu Yen Joint Stock Company	48,000,000,000	46,065,301,836	(1,934,698,164)	48,000,000,000	45,971,512,162	(2,028,487,838)
	48,000,000,000	47,242,992,685	(757,007,315)	48,000,000,000	47,803,924,394	(196,075,606)
+ Central Vietnam Industrial Joint Stock Company	50,000,000,000	50,000,000,000	-	50,000,000,000	50,000,000,000	-
+ Pjaca Phu Yen Joint Stock Company	48,000,000,000	48,000,000,000	-	48,000,000,000	48,000,000,000	-
+ Quoc Bao Van Ninh Joint Stock Company	94,000,000,000	89,329,121,867	(4,670,878,133)	94,000,000,000	89,632,280,309	(4,367,719,691)
+ Vietnam Green Industry Development Investment Joint Stock Company	72,000,000,000	71,974,253,927	(25,746,073)	72,000,000,000	71,974,791,564	(25,208,436)
Total	458,405,721,285	451,017,391,600	(7,388,329,685)	457,825,721,285	451,208,229,714	(6,617,491,571)

MBG GROUP JOINT STOCK COMPANY

Form B 09a – DN

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

5.3. Trade receivables

Items	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
Short-term accounts receivable from customers	534,340,714,121	(12,463,527,171)	449,566,841,417	(12,437,028,171)
- CH Trading and Consulting Company Limited	167,039,728,194	-	67,606,207,834	-
- Kosy Joint Stock Company	6,486,464,038	-	48,170,914,038	-
- Kscons Construction Joint Stock Company	67,833,961,600	-	26,715,172,880	-
- Nam Thang Long Consulting and Trading Company Limited	126,256,145,955	-	111,852,561,755	-
- Dong Do Architectural and Construction Consulting Joint Stock Company	151,895,159,763	(6,843,557,429)	159,732,112,273	(6,843,557,429)
- Other accounts receivable from customers	14,829,254,571	(5,619,969,742)	35,489,872,637	(5,593,470,742)
Total	534,340,714,121	(12,463,527,171)	449,566,841,417	(12,437,028,171)

Accounts receivable from related parties are detailed in Note 6.11.

5.4. Other receivables

Items	Closing balance (VND)		Opening balance (VND)	
	Book value	Provision	Book value	Provision
Short term	2,068,197	-	684,283	-
- Other receivables	2,068,197	-	684,283	-
Total	2,068,197	-	684,283	-

MBG GROUP JOINT STOCK COMPANY

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

5.5. Bad debt

Items	Closing balance (VND)			Opening balance (VND)		
	Historical cost	Recoverable amount	Provision	Historical cost	Recoverable amount	Provision
Accounts receivable from customers	19,307,084,600	6,843,557,429	12,463,527,171	19,307,084,600	6,870,056,429	12,437,028,171
- Vu Anh Import-Export and Construction Joint Stock Company	2,605,880,000	-	2,605,880,000	2,605,880,000	-	2,605,880,000
- TMT Architecture and Construction Joint Stock Company	1,506,389,400	-	1,506,389,400	1,506,389,400	-	1,506,389,400
- Willy Sports Import-Export Joint Stock Company	411,000,000	-	411,000,000	411,000,000	-	411,000,000
- An Duong Electrical Construction and Trading Joint Stock Company	191,612,365	-	191,612,365	191,612,365	-	191,612,365
- Cuong Kien Investment, Trading and Construction Co., Ltd.	289,398,403	-	289,398,403	289,398,403	-	289,398,403
- Northern Construction Management Co., Ltd.	359,788,574	-	359,788,574	359,788,574	-	359,788,574
- Tran Anh Digital World Joint Stock Company	61,283,500	-	61,283,500	61,283,500	-	61,283,500
- Cuong Phat International Joint Stock Company	106,287,500	-	106,287,500	106,287,500	-	106,287,500
- Hung Loc Phat Construction Investment Development Joint Stock Company	88,330,000	-	88,330,000	88,330,000	26,499,000	61,831,000
- Dong Do Architectural and Construction Consulting Joint Stock Company	13,687,114,858	6,843,557,429	6,843,557,429	13,687,114,858	6,843,557,429	6,843,557,429
Total	19,307,084,600	6,843,557,429	12,463,527,171	19,307,084,600	6,870,056,429	12,437,028,171

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.6. Inventory

Item	Closing balance (VND)		Opening balance (VND)	
	Historical cost	Provision	Historical cost	Provision
- Raw materials	8,487,848,128	-	10,871,399,373	-
- Work-in-progress production costs	15,318,592,120	-	15,276,066,588	-
- Product (*)	114,407,081,611	-	115,415,411,311	-
- Goods	220,495,876,709	-	211,010,376,119	-
Total	358,709,398,568	-	352,573,253,391	-

(*): Value of inventory used as collateral for loans at the end of the period: VND 49,193,985,986.

5.7. Long-term assets in progress

Item	Closing balance (VND)		Opening balance (VND)	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
- Construction-in-progress	1,928,385,779	1,928,385,779	1,928,385,779	1,928,385,779
Total	1,928,385,779	1,928,385,779	1,928,385,779	1,928,385,779

5.8. Increase or decrease in intangible fixed assets

Item	Software	Total
Historical cost		
Opening balance	200,340,000	200,340,000
- Purchase during the period	340,200,000	340,200,000
Closing balance	540,540,000	540,540,000
Accumulated amortization		
Opening balance	(173,053,548)	(173,053,548)
- Amortization during the period	(35,386,452)	(35,386,452)
Closing balance	(208,440,000)	(208,440,000)
Carrying amount		
- At the beginning of the period	27,286,452	27,286,452
- At the end of the period	332,100,000	332,100,000

The historical cost of intangible assets that have been fully amortized but are still in use is VND 200,340,000.

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.9. Increase or decrease in investment properties

Item	Opening balance	Increase during the period	Decrease during the period	Closing balance
Investment property for rental income				
Historical cost	49,217,297,239	-	-	49,217,297,239
- House and land use rights	49,217,297,239	-	-	49,217,297,239
Accumulated depreciation	(4,096,893,451)	(820,573,464)	-	(4,917,466,915)
- House and land use rights	(4,096,893,451)	(820,573,464)		(4,917,466,915)
Carrying amount	45,120,403,788	(820,573,464)	-	44,299,830,324
- House and land use rights	45,120,403,788	(820,573,464)	-	44,299,830,324

- The carrying amount at the end of the period of investment properties used as collateral for secured loans : VND 44,299,830,324.

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.10. Increase or decrease in tangible fixed assets

Item	Houses and architectures	Machinery and equipment	Means of Transport and transmission	Office equipment	Total
Historical cost					
Opening balance	26,141,443,571	59,665,470,000	6,506,968,727	68,400,000	92,382,282,298
- Purchase during the period	-	208,333,333	-	-	208,333,333
Closing balance	26,141,443,571	59,873,803,333	6,506,968,727	68,400,000	92,590,615,631
Accumulated depreciation					
Opening balance	(22,365,109,050)	(46,843,901,249)	(5,138,635,374)	(43,350,002)	(74,390,995,675)
- Depreciation during the period	(1,293,051,350)	(3,814,424,722)	(328,399,998)	(8,350,002)	(5,444,226,072)
Closing balance	(23,658,160,400)	(50,658,325,971)	(5,467,035,372)	(51,700,004)	(79,835,221,747)
Carrying amount					
- At the beginning of the period	3,776,334,521	12,821,568,751	1,368,333,353	25,049,998	17,991,286,623
- At the end of the period	2,483,283,171	9,215,477,362	1,039,933,355	16,699,996	12,755,393,884

- The closing balance of fixed assets that have been fully depreciated but are still in use is VND 11,823,313,134.

Details of existing tangible fixed assets in the period with historical cost of 10% or more of the total value of tangible fixed assets.

No.	Asset Name	Depreciation start date	Historical cost	Accumulated depreciation	Carrying amount	Note
1	Factory in Hoa Binh	01/05/2017	18,834,419,664	17,264,884,670	1,569,534,994	
2	Letdown machine	01/01/2020	12,145,581,294	11,278,039,812	867,541,482	
3	Basket mill system	01/09/2021	14,212,575,694	9,813,445,140	4,399,130,554	
	Total		45,192,576,652	38,356,369,622	6,836,207,030	

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.11. Prepaid expenses

Item	Closing balance (VND)	Opening balance (VND)
a. Short term	165,241,545	357,806,908
- Tools and equipment issued for use	7,775,759	20,280,207
- Repair costs	112,508,887	337,526,701
- Other items	44,956,899	-
b. Long term	38,093,355	53,783,316
- Tools and equipment issued for use	38,093,355	53,783,316
Total	203,334,900	411,590,224

5.12. Loans and financial leases

	Opening balance (VND)	Increase during the period (VND)	Decrease during the period (VND)	Closing balance (VND)
Short-term loan principal	98,091,000,000	119,296,000,000	117,791,000,000	99,596,000,000
Short-term bank loans	98,091,000,000	119,296,000,000	117,791,000,000	99,596,000,000
Military Commercial Joint Stock Bank - Dien Bien Phu Branch (1)	35,000,000,000	35,000,000,000	35,000,000,000	35,000,000,000
Vietnam Investment and Development Commercial Bank - Hanoi Branch (2)	43,391,000,000	44,896,000,000	43,391,000,000	44,896,000,000
Saigon Tai Loc Commercial Joint Stock Bank - Thanh Tri Branch (3)	19,700,000,000	39,400,000,000	39,400,000,000	19,700,000,000
Total	98,091,000,000	119,296,000,000	117,791,000,000	99,596,000,000

(1) Credit limit agreement No. 320097.25.051.1970764.TD dated July 28, 2025, between Military Commercial Joint Stock Bank - Dien Bien Phu Branch and MBG Group Joint Stock Company. Total credit limit is VND 35,000,000,000. The credit limit is maintained until June 25, 2026 and Credit Facility Agreement No. 432183.26.051.1970764.TD dated July 22, 2026; the total limit is VND 35,000,000,000; and the limit maintenance period extends to July 9, 2027. Interest rate is applied per loan disbursement. The purpose of the loan is to finance the production and business activities of electrical equipment. Collateral:

- The property, as evidenced by Land Use Right Certificate No. DN093278 issued by the Hung Yen Provincial Land Registration Office on June 14, 2024, is located at ĐDD-246, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province. The land area is 75m², the purpose of use is urban residential land, and the term of use is long-term; the property attached to the land is a terraced house with a floor area of 298.6m².
- The property, as evidenced by Land Use Right Certificate No. DN093270 issued by the Hung Yen Provincial Land Registration Office on June 14, 2024, is located at ĐDD-236, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province. The land area is 75m², the purpose of use is urban residential land, and the term of use is long-term; the property attached to the land is a terraced house with a floor area of 298.2 m².

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

- The property, as evidenced by Land Use Right Certificate No. DN093268 issued by the Hung Yen Provincial Land Registration Office on June 14, 2024, is located at ĐDD-248, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province. The land area is 75m², the purpose of use is urban residential land, and the term of use is long-term; the property attached to the land is a terraced house with a floor area of 298.2 m².
 - The property, as evidenced by Land Use Right Certificate No. DN150337 issued by the Hung Yen Provincial Land Registration Office on February 28, 2024, is located at CL11-177, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province. The land area is 127.5 m², the purpose of use is urban residential land, and the term of use is long-term; the property attached to the land is a semi-detached villa with a floor area of 283.9 m².
 - All goods, assets, and claims arising from the loan.
- (2) Credit limit agreement No. 01/2025/5263251/HĐTD dated July 14, 2025, between the Vietnam Investment and Development Bank - Hanoi Branch and MBG Group Joint Stock Company. Total credit limit is VND 44,900,000,000. The credit limit is maintained until July 14, 2026. Interest rate is applied per loan disbursement. The purpose of the loan is to support production and business activities.

Collateral:

- The property, as evidenced by Land Use Right Certificate No. DN093269 issued by the Hung Yen Provincial Land Registration Office on June 14, 2024, is located at ĐDD-242, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province. The land area is 75m², the purpose of use is urban residential land, and the term of use is long-term; the property attached to the land is a terraced house with a floor area of 297.8 m².
 - The property, as evidenced by Land Use Right Certificate No. DN093279 issued by the Hung Yen Provincial Land Registration Office on June 14, 2024, is located at ĐDD-242, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province. The land area is 75m², the purpose of use is urban residential land, and the term of use is long-term; the property attached to the land is a terraced house with a floor area of 298.2 m².
 - The property, as evidenced by Land Use Right Certificate No. BC273473 issued by the People's Committee of Hai Ba Trung District, Hanoi City on August 31, 2010, is owned by Mr. Pham Huy Thanh - Chairman of the Board of Management and Ms. Dang Thi Tuyet Lan - Member of the Board of Management, Deputy General Director of the Company, located at No. 9, Alley 61/4, Lac Trung Street, Vinh Tuy Ward, Hanoi City, with a land area of 121.2 m², designated for urban residential use, and with a long-term use period.
- (3) Credit limit agreement No. 202528296014 dated August 29, 2025, between Saigon Tai Loc Commercial Joint Stock Bank - Thanh Tri Branch and MBG Group Joint Stock Company. Total credit limit is VND 19,700,000,000. The credit limit will be maintained until August 29, 2026. Interest rate will be applied per disbursement. The purpose of the loan is to support production and business activities.

Collateral:

- The property, as evidenced by Land Use Right Certificate No. AA01906096 issued by the Hung Yen Provincial Land Registration Office on June 30, 2025, is located at SH22-82, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province. The land area is 63m², the purpose of use is urban residential land, and the term of use is long-term; the property attached to the land is a terraced house with a floor area of 258.7 m².

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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- The property is registered under Land Use Right Certificate No. AA01906073 issued by the Land Registration Office of Hung Yen Province on June 30, 2025, located at SH22-88, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province, with a land area of 63m², intended for urban residential use, and a long-term use period; the property attached to the land is a terraced house with a floor area of 249.0 m².
- The property, as evidenced by Land Use Right Certificate No. AA01906068 issued by the Land Registration Office of Hung Yen Province on June 30, 2025, is located at SH22-80, Dream City Ecological Urban Area, Nghia Tru Commune, Hung Yen Province. The land area is 63m², the purpose of use is urban residential land, and the term of use is long-term; the property attached to the land is a terraced house with a floor area of 249.0 m².

5.13. Trade payables

	Closing balance (VND)	Opening balance (VND)
Short-term trade payables	9,920,563	12,048,406,063
VGO Group Joint Stock Company	-	8,176,898,964
Home Eco Group Joint Stock Company	-	2,479,330,545
Other trade payables	9,920,563	1,392,176,554
Total	9,920,563	12,048,406,063

Payments to the seller and related parties are detailed in Note 6.11.

5.14. Taxes and other payables to the State budget

	Opening balance (VND)	Amount payable during the period	Amount paid during the period	Closing balance (VND)
a. Accounts Payable	33,547,226	906,895,738	362,755,316	577,687,648
Corporate Income Tax	31,754,075	898,561,427	358,473,942	571,841,560
Personal Income Tax	1,793,151	8,334,311	4,281,374	5,846,088
Total	33,547,226	906,895,738	362,755,316	577,687,648
b. Accounts Receivable	605,016,741	-	-	605,016,741
VAT	605,016,741	-	-	605,016,741
Total	605,016,741	-	-	605,016,741

The company's tax settlement will be subject to audit by the tax authorities. Because the application of tax laws and regulations to various transactions can be interpreted in different ways, the tax amount presented in the interim separate financial statements may be subject to change at the discretion of the tax authorities.

5.15. Accrued expenses

	Closing balance (VND)	Opening balance (VND)
Short term	171,619,244	443,579,535
Borrowing costs	171,619,244	123,579,535
Other short-term payable expenses	-	320,000,000
Total	171,619,244	443,579,535

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

5.16. Other payables

	Closing balance (VND)	Opening balance (VND)
a. Short term	554,338,753	499,214,453
Trade Union Funds	89,806,953	84,482,653
Payables to Constrexim No. 1 Joint Stock Company regarding Business Cooperation Contract (BCC)	414,731,800	414,731,800
Other short-term payables	49,800,000	-
b. Long term	400,000,000	400,000,000
Deposits received	400,000,000	400,000,000
Total	954,338,753	899,214,453

5.17. Deferred revenue

	Closing balance (VND)	Opening balance (VND)
Short term	300,000,000	300,000,000
Advance payments for property leases	300,000,000	300,000,000
Total	300,000,000	300,000,000

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

5.18. Equity**Table of changes in equity**

	Equity items			
	Owner's contributed capital (VND)	Share premium (VND)	Development Investment Fund (VND)	Retained earnings (VND)
Balance at the beginning of the previous year	1,202,185,400,000	(238,202,140)	8,423,689,821	76,075,612,836
Profit in the previous year	-	-	-	22,298,717,777
Balance at the beginning of this period	1,202,185,400,000	(238,202,140)	8,423,689,821	98,374,330,613
Profit for this period	-	-	-	2,944,421,358
Closing balance	1,202,185,400,000	(238,202,140)	8,423,689,821	101,318,751,971
				1,308,745,218,294
				2,944,421,358
				1,311,689,639,652

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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

Capital transactions with owners and dividend distribution, profit sharing.

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Owner's equity contribution		
Opening balance	1,202,185,400,000	1,202,185,400,000
Increase during the period	-	-
Decreased during the period	-	-
Closing balance	1,202,185,400,000	1,202,185,400,000

Dividends, distributed profits

Share

	30/06/2026 Share	01/01/2026 Share
Number of shares registered for issuance	120,218,540	120,218,540
Number of shares issued to the public	120,218,540	120,218,540
Ordinary shares	120,218,540	120,218,540
Preference shares	-	-
Number of Shares repurchased	-	-
Ordinary shares	-	-
Preference shares	-	-
Number of outstanding shares	120,218,540	120,218,540
Ordinary shares	120,218,540	120,218,540
Preference shares	-	-

The par value of outstanding shares is VND 10,000/share.

6. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF INCOME

6.1. Revenue from sales of goods and rendering of services

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Revenue from the sale of products and goods.	222,969,888,000	156,060,228,050
Real estate sales revenue	-	13,862,065,047
Rental income	1,200,000,000	1,200,000,000
Total	224,169,888,000	171,122,293,097

Revenue from related parties : details in Notes 6.11.

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6.2. Cost of goods sold

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Cost of goods sold	212,948,709,451	146,430,743,124
Cost of real estate	-	10,991,161,335
Cost of operating expenses for leasing assets.	820,573,464	820,573,464
Total	213,769,282,915	158,242,477,923

6.3. Financial income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Interest on deposits and loans	92,859,732	222,446,336
Other financial operating revenue	600,778,872	-
Total	693,638,604	222,446,336

6.4. Financial expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Borrowing costs	3,741,168,990	2,254,240,928
Provision/(Reversal) for impairment of trading securities and investment losses	770,838,114	(323,053,754)
Total	4,512,007,104	1,931,187,174

6.5. Other income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Rental assistance for properties provided by the developer.	-	480,000,000
Other items	3,748,839	125,500
Total	3,748,839	480,125,500

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6.6. Other expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Penalties	-	6,499,212
Other expenses	2,000,003	-
Total	2,000,003	6,499,212

6.7. Selling and administrative expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
a. Administrative expenses	2,583,412,007	1,046,485,254
Employee costs	1,083,081,295	1,061,428,732
Cost of materials, tools and equipment	16,039,962	50,898,729
Depreciation expense	699,014,942	1,016,883,133
Taxes, fees and charges	-	30,300,000
Provision/(Reversal) of provision for doubtful receivables	26,499,000	(2,199,372,815)
Outsourced service costs	674,776,808	793,084,410
Other costs	84,000,000	293,263,065
b. Selling expense	157,590,629	-
Employee costs	12,810,629	-
Outsourced service costs	144,780,000	-
Total	2,741,002,636	1,046,485,254

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6.8. Corporate income tax expense

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Accounting profit before tax	3,842,982,785	10,598,215,370
Tax calculated at the current CIT rate	768,596,557	2,119,643,074
Gain adjustment	649,824,351	377,955,496
- Non-deductible expenses	399,710,067	133,841,212
- Depreciation of fixed assets not involved in production	214,114,284	214,114,284
- Compensation for Board of Management not directly involved in management.	36,000,000	30,000,000
Corporate income tax expense	129,964,870	75,591,099
Loss adjustment	-	(10,976,170,866)
- Transfer the loss	-	(10,976,170,866)
Taxable income	4,492,807,136	-
Current corporate income tax expense	898,561,427	-
Deferred corporate income tax expense (**)	-	-
Corporate income tax expense (*)	898,561,427	-

(*) Corporate income tax expenses for the accounting period are estimated based on taxable income and may be adjusted depending on the inspection of the tax authorities.

6.9. Production and business expenses by factor

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Cost of raw materials and supplies	3,806,296,911	7,792,407,134
Labor costs	1,644,517,366	1,422,099,883
Depreciation cost of fixed assets	6,300,185,988	6,535,438,803
Contingency/Reversal Costs	26,499,000	(2,199,372,815)
Outsourced service costs	869,356,808	793,084,410
Other expenses in cash	84,000,000	372,273,065
Total	12,730,856,073	14,715,930,480

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dated 27/10/2025 of the Minister of Finance)**NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)***For the accounting period from January 1, 2026 to June 30, 2026***6.10. Events occurring after the end of the accounting period.**

As of the date of making this report, the Board of Management of the Company is of the opinion that there is no event that could cause the figures and information presented in the Company's separate interim financial statements to be misrepresented

6.11. Information about stakeholders

List of stakeholders with the Company during the year and as of the end of the accounting period:

Stakeholders	Relationship
MBG Investment Co., Ltd. - Confitech	Subsidiary company
Home Eco Group Joint Stock Company	Subsidiary company
Vcado Global Joint Stock Company	Associated company
MBG Lac Sanh Phu Yen Joint Stock Company	Associated company
Central Vietnam Industrial Joint Stock Company	Associated company
Pjaca Phu Yen Joint Stock Company	Associated company
Quoc Bao Van Ninh Joint Stock Company	Associated company
Vietnam Green Industry Development Investment Joint Stock Company	Associated company
Mr. Pham Huy Thanh	Chairman of the Board

As of June 30, 2026, the Company has the following balances with related parties:

Stakeholders	Content	Closing balance (VND)	Opening balance (VND)
	Short-term trade receivables	-	19,428,790,131
MBG Lac Sanh Phu Yen Joint Stock Company		-	7,528,176,562
Pjaca Phu Yen Joint Stock Company		-	11,900,613,569
	Short-term trade payables	-	2,479,330,545
Home Eco Group Joint Stock Company		-	2,479,330,545

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During the accounting period from January 1, 2026 to June 30, 2026, the Company had transactions primarily with the following related parties:

Stakeholders	Content	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
	Sales revenue	1,693,187,000	-
Vcado Global Joint Stock Company		1,484,462,000	-
Pjaca Phu Yen Joint Stock Company		208,725,000	-
	Revenue from providing services	1,200,000,000	1,200,000,000
Vcado Global Joint Stock Company		1,200,000,000	1,200,000,000
	Purchasing goods and services	120,000,000	120,000,000
Mr. Pham Huy Thanh		120,000,000	120,000,000
Salaries, remuneration, bonuses, and other benefits for Company managers and the Supervisory Board:			
	Job title	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Board of Directors		60,000,000	52,000,000
Mr. Pham Huy Thanh	Chairman	24,000,000	24,000,000
Ms. Dang Thi Tuyet Lan	Member	12,000,000	12,000,000
Mr. Duong Quang Dong	Member	12,000,000	12,000,000
Mrs. Hoang Thi Ba	Member	12,000,000	4,000,000
Supervisory Board		24,000,000	20,000,000
Ms. Pham Tuyet Nhung	Head of Supervisory Board	12,000,000	12,000,000
Ms. Nguyen Thi Hanh	Member	6,000,000	6,000,000
Ms. Pham Thi Nga	Member	6,000,000	2,000,000
Board of Management		166,340,077	147,514,230
Mr. Duong Quang Dong	Deputy General Director	52,264,384	93,798,461
Ms. Dang Thi Tuyet Lan	Deputy General Director	114,075,693	53,715,769
Total		250,340,077	219,514,230

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

6.12. Department Report

The company reports its business results by business areas (key reporting), including: paint and lighting manufacturing and trading; real estate manufacturing and trading; and property leasing services.

Current period

	Manufacturing and trading activities related to paints and lamps VND	Construction activities VND	Property rental VND	Total VND
Net revenue from the sale of goods and services to external parties.	222,969,888,000	-	1,200,000,000	224,169,888,000
Total net revenue from sales and services	222,969,888,000	-	1,200,000,000	224,169,888,000
Allocated costs	212,948,709,451	-	820,573,464	213,769,282,915
Business results by segment	10,021,178,549	-	379,426,536	10,400,605,085
Non-departmental costs				2,741,002,636
Profit from business operations				7,659,602,449
Financial operating revenue				693,638,604
Financial costs				4,512,007,104
Other income				3,748,839
Other expenses				2,000,003
Current corporate income tax expense				898,561,427
Profit after corporate income tax				2,944,421,358
Department assets	949,630,746,059	-	5,110,810,726	954,741,556,785
Assets not allocated by department				461,227,472,701
Total assets				1,415,969,029,486
Department's liabilities				101,871,470,368
Unallocated liabilities			700,000,000	2,407,919,466
Total liabilities				104,279,389,834

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Previous period	Manufacturing and trading activities related to paints and lamps	Construction activities	Real Estate Business Activities	Total
	VND	VND	VND	VND
Net revenue from the sale of goods and services to external parties.	156,060,228,050	-	15,062,065,047	171,122,293,097
Total net revenue from sales and services	156,060,228,050	-	15,062,065,047	171,122,293,097
Allocated costs	146,430,743,124	-	11,811,734,799	158,242,477,923
Business results by segment	9,629,484,926	-	3,250,330,248	12,879,815,174
Non-departmental costs				1,046,485,254
Profit from business operations				11,833,329,920
Financial operating revenue				222,446,336
Financial costs				1,931,187,174
Other income				480,125,500
Other expenses				6,499,212
Current corporate income tax expense				-
Profit after corporate income tax				10,598,215,370
Department assets	846,151,599,589	16,849,019,082	146,965,762,370	1,009,966,381,041
Assets not allocated by department				369,026,092,880
Total assets				1,378,992,473,921
Department's liabilities	78,093,994,300		700,000,000	78,793,994,300
Unallocated liabilities				3,153,763,734
Total liabilities				81,947,758,034

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NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (Continued)

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6.13. Comparative figures

The comparative figures in the separate interim financial statement and corresponding notes are the figures in the separate financial statements for the fiscal year ended December 31, 2025 of MBG Group Joint Stock Company, audited by International Auditing and Valuation Company Limited.

The comparative figures in the interim Income Statement, interim Cash Flow Statement, and corresponding notes are the figures in the separate interim financial statements for the accounting period from January 1, 2025 to June 30, 2025 of MBG Group Joint Stock Company, which have been reviewed by International Auditing and Valuation Company Limited.

Hanoi, August 28, 2026

PREPARED BY**CHIEF ACCOUNTANT****CHAIRMAN**

Nguyen Thi Quyen

Nguyen Thi Tuyet

Pham Huy Thanh