

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT
STOCK COMPANY

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

M.S.D.

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CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

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

REPORT OF THE MANAGEMENT

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

Company

Central Power Real Estate Joint Stock Company.

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

Business Registration Certificate

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

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

Head office

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

Board of Directors

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

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

Management

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

Mr. Le Hoai Nam	General Director
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Supervisory Board

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

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

Legal representative

Mr. Le Hoai Nam	General Director
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Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Management's Responsibility for the Consolidated Financial Statements

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

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

Da Nang City

The Company's Management is responsible for the preparation of the Consolidated Financial Statements, which present a

true and fair view of the Company's operations and business performance for the period. In preparing the Consolidated Financial Statements, the Management confirms that it has complied with the following requirements:

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

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

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

Da Nang, August 28, 2026

On behalf of the Management

General Director



Le Hoai Nam

No.: 656/BCKT-TC/AVA

AUDITOR'S REPORT INTERIM FINANCIAL INFORMATION REVIEW

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

We have reviewed the accompanying interim Consolidated Financial Statements of Central Power Real Estate Joint Stock Company, prepared on 28/08/2026, set out on pages 06 to 40, including Consolidated Statement of Financial Position as at 30/06/2026, Consolidated Statement of Profit or Loss, Consolidated Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Consolidated Financial Statements.

Management' Responsibility

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

Auditor's Responsibility

financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

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

Basis for Qualified Conclusion

As of 30/06/2026, the Company's associated company has not recorded accumulated interest expense over the years in production and business expenses with an amount of VND 27,672 million (as of January 1, 2026, it is VND 25,593 million). If the above interest expense is recorded as production and business expenses in 2025 and previous years of the associated company, on the consolidated business results report, the indicator "Profit or loss in joint venture or associate companies" will decrease by about VND 987,905 million, the accumulated profit on the Company's consolidated financial situation report will decrease by about VND 13,149 million.

Qualified Conclusion

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

VIETNAM AUDITING AND
VALUATION COMPANY LIMITED



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

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

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

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

Form No. B 01 - DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	100		670.156.293.902	625.880.690.844
I. Cash and cash equivalents	110	V.1	2.018.347.589	2.277.947.667
1. Cash	111		2.018.347.589	2.277.947.667
II. Short-term financial investments	120	V.2	72.567.346.191	83.433.130.274
1. Short-term held-to-maturity investments	123		72.567.346.191	83.433.130.274
III. Short-term receivables	130		472.412.826.217	431.385.961.296
1. Short-term trade receivables	131	V.3	12.648.825.902	84.759.259.863
2. Short-term advances to suppliers	132	V.4	435.369.770.796	319.955.056.138
3. Other short-term receivables	135	V.5	30.625.229.519	32.902.645.295
4. Allowance for impairment of short-term receivables	136	V.6	(6.231.000.000)	(6.231.000.000)
IV. Inventories	140	V.7	119.734.216.952	106.510.844.503
1. Inventories	141		119.734.216.952	106.510.844.503
V. Other current assets	160		3.423.556.953	2.272.807.104
1. VAT deductible	162		2.068.308.550	867.041.645
2. Taxes and other amounts receivable from the State	163	V.16	1.355.248.403	1.405.765.459
B. NON-CURRENT ASSETS	200		157.795.528.274	162.413.405.422
I. Fixed assets	220		8.350.533.682	9.294.833.736
1. Tangible fixed assets	221	V.8	6.937.952.682	7.882.252.736
- Cost	222		47.464.508.097	48.244.944.461
- Accumulated depreciation	223		(40.526.555.415)	(40.362.691.725)
2. Intangible fixed assets	227	V.9	1.412.581.000	1.412.581.000
- Cost	228		1.539.112.830	1.539.112.830
- Accumulated depreciation	229		(126.531.830)	(126.531.830)
II. Long-term work in progress	250	V.10	75.235.913.641	75.235.913.641
1. Construction in progress	252		75.235.913.641	75.235.913.641
III. Long-term financial investments	260	V.2	70.553.321.573	70.567.791.631
1. Investment in joint ventures and associates	262		70.553.321.573	70.567.791.631
IV. Other non-current assets	270		3.655.759.378	7.314.866.414
1. Long-term prepaid expenses	271	V.11	37.625.398	37.625.398
2. Deferred tax assets	272	V.20	167.135.687	167.135.687
3. Goodwill	279	V.12	3.450.998.293	7.110.105.329
TOTAL ASSETS	280		827.951.822.176	788.294.096.266

Form No. B 01 - DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/06/2026
(Continuous)

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
C. LIABILITIES	300		553.869.063.924	500.934.906.554
I. Current liabilities	310		553.505.277.053	500.564.966.957
1. Short-term trade payables	311	V.13	140.424.098.389	150.035.207.447
2. Short-term advances from customers	312	V.14	97.304.155.438	60.907.923.371
3. Dividends and profit payable	313	V.15	1.561.674.311	1.561.940.311
4. Short-term taxes and other amounts payable to the State	314	V.16	2.139.133.435	1.877.251.786
5. Payables to employees	315		850.850.030	945.042.255
6. Short-term accrued expenses	316	V.17	15.000.448.627	13.910.049.065
7. Other short-term payables	320	V.18	48.509.327.552	19.675.424.031
8. Short-term borrowings and finance lease liabilities	321	V.19	247.705.553.853	251.642.093.273
9. Bonus and welfare funds	323		10.035.418	10.035.418
II. Non-current liabilities	330		363.786.870	369.939.597
1. Long-term borrowings and finance lease liabilities	339	V.19	259.000.000	259.000.000
2. Deferred tax liabilities	342	V.20	104.786.870	110.939.597
D. EQUITY	400		274.082.758.252	287.359.189.712
1. Issued capital of owners	411		261.000.000.000	261.000.000.000
- Ordinary shares with voting rights	411a		261.000.000.000	261.000.000.000
2. Development investment fund	418		1.184.000.000	1.184.000.000
3. Retained earnings	420		(37.725.506.110)	(28.207.785.891)
- Retained earnings carried forward from prior peri	420a		(28.207.785.891)	(5.853.453.341)
- Retained earnings for the current period	420b		(9.517.720.219)	(22.354.332.550)
4. Non-controlling Interests	429		49.624.264.362	53.382.975.603
TOTAL LIABILITIES AND EQUITY	440		827.951.822.176	788.294.096.266

Prepared by



Tran Minh Tuan

Chief Accountant



Tran Minh Tuan

Da Nang, August 28, 2026

General Director



Le Hoai Nam

Form No. B 02 - DN/HN

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

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

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1. Revenue from sale of goods and rendering of services	01	VI.1	44.229.191.340	70.066.554.823
2. Net revenue from sale of goods and rendering of services	10		44.229.191.340	70.066.554.823
3. Cost of sales	11	VI.2	41.357.299.072	64.943.160.601
4. Gross profit from sale of goods and rendering of services	20		2.871.892.268	5.123.394.222
5. Finance income	22	VI.3	2.227.702.649	1.706.861.814
6. Finance costs	23	VI.4	11.471.940.504	15.626.127.521
Of which: Interest expense	24		11.471.939.209	15.625.348.870
7. General and administrative expenses	26	VI.5	6.577.966.627	6.574.924.718
8. Share of Profit or Loss of Joint Ventures and Associates	27		(14.470.058)	(8.675.443)
8. Operating profit	30		(12.964.782.272)	(15.379.471.645)
9. Other income	31	VI.6	153.173.304	154.668.407
10. Other expenses	32	VI.7	266.172.717	242.811.381
11. Other profit	40		(112.999.413)	(88.142.974)
12. Total accounting profit before tax	50		(13.077.781.685)	(15.467.614.619)
13. Current corporate income tax expense	51	VI.8	204.802.502	272.103.583
14. Deferred corporate income tax expense	52	VI.8	(6.152.727)	(6.152.728)
15. Profit after corporate income tax	60		(13.276.431.460)	(15.733.565.475)
16. Profit Attributable to Owners of the Parent	61		(9.517.720.219)	(10.770.725.147)
17. Profit Attributable to Non-controlling Interests	62		(3.758.711.541)	(4.962.840.328)
16. Basic earnings per share	70	VI.9	(365)	(413)
18. Diluted earnings per share	71		(365)	(413)

Prepared by



Tran Minh Tuan

Chief Accountant



Tran Minh Tuan

Da Nang, August 28, 2026

General Director



Le Hoai Nam

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

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

Unit: VND

ITEMS	Code	Note	#REF!	#REF!
I. Cash flows from operating activities				
1. Profit before tax	01		(13.077.781.685)	(15.467.614.619)
2. Adjustments for				
- Depreciation of property, plant and equipment and	02		4.576.580.394	4.517.901.685
- Provisions	03		-	(85.000.000)
- Gains/(losses) from investing and financing activities	05		(2.116.926.618)	(1.168.270.318)
- Borrowing costs	06		11.471.939.209	15.625.348.870
3. Operating profit before changes in working capital	08		853.811.300	3.422.365.618
- Increase/(decrease) in receivables	09		(42.112.077.373)	(583.068.918)
- Increase/(decrease) in inventories	10		(13.223.372.449)	(18.586.576.124)
- Increase/(decrease) in payables (excluding interest)	11		55.943.663.003	44.856.767.420
- Increase/(decrease) in prepaid expenses	12		-	4.435.166
- Interest paid	14		(10.381.539.647)	(13.504.811.074)
- Corporate income tax paid	15		(347.279.492)	(236.027.110)
Net cash flows from operating activities	20		(9.266.794.658)	15.373.084.978
II. Cash flows from investing activities				
1. Payments for acquisition and construction of property, plant and equipment	21		-	(529.000.000)
2. Proceeds from disposal of property, plant and equipment	22		180.000.000	148.636.364
3. Loans granted and purchases of debt instruments of others	23		-	(6.437.000.000)
4. Collection of loans and proceeds from sale of debt instruments	24		12.764.000.000	2.997.000.000
5. Interest received, dividends and profit received	27		-	200.000.000
Net cash flows from investing activities	30		12.944.000.000	(3.620.363.636)

Form No. B 03 - DN

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

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

(Continuous)

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		164.945.309.966	132.775.520.109
2. Repayment of borrowings (principal)	34		(168.881.849.386)	(142.405.763.546)
3. Dividends and profit paid to owners	36		(266.000)	(1.977.400)
Net cash flows from financing activities	40		(3.936.805.420)	(9.632.220.837)
Net increase/(decrease) in cash and cash equivalent	50		(259.600.078)	2.120.500.505
Cash and cash equivalents at the beginning of th	60		2.277.947.667	749.815.814
Cash and cash equivalents at the end of the peri	70		2.018.347.589	2.870.316.319

Prepared by



Tran Minh Tuan

Chief Accountant



Tran Minh Tuan

Da Nang, August 28, 2026

General Director



Le Hoai Nam

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

I. Background

1. Forms of Ownership

Central Power Real Estate Joint Stock Company.

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

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

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

Total shares: 26,100,000 shares.

2. Business field

Production and Commercial Business, Real Estate Business.

3. Business activities

Real estate business; Investing in creating houses, buying houses, construction projects for sale, rent, lease purchase;

Rent houses and construction works for sublease;

Investing in land improvement and investing in infrastructure projects on leased land to lease land with infrastructure;

Receive transfer of land use rights, invest in infrastructure projects to transfer, lease, or rent land use rights with infrastructure for sublease;

Investment and business of shopping centers and supermarkets;

Restaurants and mobile food services;

Business of amusement and entertainment areas;

Real estate services; Brokerage, valuation, trading floor services, consulting, auctions, advertising, real estate

Consulting on investment project planning, surveying, structural design of civil and industrial works on small and

Consulting on investment project planning, surveying, structural design of energy projects, project management,

construction supervision and installation of civil and industrial projects;

Investment, construction and consulting of electrical projects;

Domestic and international travel business;

Mini soccer field;

Business of tourist accommodation establishments.

4. The Company's normal business period

The Company's normal business period is 12 months.

5. Business structure

5.1. Total number of subsidiaries

Number of consolidated subsidiaries: 03 companies

Number of subsidiaries not allowed to consolidate: Zero.

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

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

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

5.2. The list of subsidiaries

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

5.3. Associates, and Jointly - controlled entities are recorded under equity method

Subsidiary name	Rate of interest	Rate of voting rights	Head office - Principle activities
Soleil Hoa Binh JSC	47,52%	48,00%	Hoa Binh - Real estate business; build; service; wholesale materials, equipment installed in construction.

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

As at 30/06/2026, the number of employees is: 44 people.
As at 01/01/2026, the number of employees is: 44 people.

7. Statement of ability to compare information on Financial Statements

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

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

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

2. Accounting monetary unit

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

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

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

The consolidated financial statements have been prepared in compliance with Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance, which amends and supplements a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance providing guidance on the preparation and presentation of consolidated financial statements.

The Ministry of Finance issued Circular No. 43/2026/TT-BTC dated 20 April 2026, amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance, which provides guidance on the preparation and presentation of consolidated financial statements. The Circular became effective from the date of its issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The effects of the changes in accounting policies arising from the guidance set out in Circular No. 43/2026/TT-BTC dated 20 April 2026 have been applied prospectively. The Company has provided comparative disclosures in the financial statements for those line items affected by the changes introduced by Circular No. 43/2026/TT-BTC dated 20 April 2026 compared with Circular No. 202/2014/TT-BTC.

2. Announcement on compliance with Vietnamese standards and accounting system

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

IV. Accounting policies, accounting estimates and relevant legal regulations apply

1. Exchange rates applied in accounting system

Transactions denominated in foreign currencies are translated into Vietnam Dong (VND) at the actual exchange rates prevailing on the transaction dates or at historical exchange rates, as appropriate to the nature of the transactions. Actual exchange rates are the average transfer buying and selling rates quoted by the commercial bank with which the Company regularly transacts, or exchange rates approximating such rates in accordance with prevailing regulations. Historical exchange rates are determined using the specific identification method or the weighted average method.

For foreign currency purchase and sale transactions, the exchange rates stipulated in the contracts between the Company and the commercial banks are applied. At the end of the accounting period, monetary items denominated in foreign currencies are retranslated at the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly transacts. Foreign currency deposits are retranslated at the exchange rates quoted by the banks where the relevant accounts are maintained. Foreign currency-denominated receivables for which allowances for doubtful debts have been recognised are not retranslated to the extent of the amounts covered by such allowances.

Where a commercial bank does not quote an exchange rate for the foreign currency in which a transaction is denominated, the Company uses an intermediary currency for translation in accordance with prevailing regulations and applies such method consistently throughout the accounting period.

2. Recognition of cash and cash equivalents

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

3. Principles of accounting for financial investments

Held-to-maturity investments

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

At the end of the reporting period, the Company assesses whether there is any impairment of its held-to-maturity investments and recognizes an allowance for impairment losses, if necessary. Held-to-maturity investments denominated in foreign currencies are recognized and subsequently remeasured in accordance with the accounting policies for foreign exchange differences.

Investment in joint-ventures, associates

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

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

Investments in joint ventures and associates are accounted for using the equity method. The investment is initially recognized at cost and subsequently adjusted for the changes in the investor's share of the investee's net assets. The statement of profit or loss shall reflect the investor's share of the investee's results of operations.

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

Investments in other entities

Investments in other entities comprise equity instruments in which the Company does not have control, joint control or significant influence over the investees, and other investments of a similar nature. These investments are accounted for at cost.

At the end of the reporting period, the Company assesses whether there is any impairment of its investments and recognizes an allowance for impairment losses, if necessary. The allowance is determined based on market value for investments whose fair value can be reliably determined, or based on the financial condition and performance of the investees for investments whose fair value cannot be reliably measured.

Accounting policies for other transactions relating to financial investments

For share swap transactions, the difference between the fair value of shares received and the carrying amount of shares exchanged is recognized in finance income or finance expenses.

Investments in the form of capital contributions or acquisitions of equity interests are recognized at cost, including the value of the investment and costs directly attributable to the transaction. Where capital contributions are made using non-monetary assets, the cost of the investment is determined based on the value agreed upon by the contributing parties or in accordance with relevant regulations.

Share dividends or bonus shares received are not recognized as finance income. Upon receipt of share dividends or bonus shares, the Company only records an increase in the number of shares held and recalculates the weighted average cost of the investment based on the total number of shares held after the share dividend or bonus share distribution.

4. Accounting policies for receivables

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

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

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

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

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

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

Inventory valuation method

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

Inventory accounting method

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

Allowance for inventory write-down

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

Basis for allocation of raw materials and supplies

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

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

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

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

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

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

- Buildings	05 - 20 years
- Machine, equipment	03 - 10 years
- Transportation equipment	03 - 10 years
- Management equipment and tools	02 - 05 years
- Other fixed assets	04 - 05 years

7. Accounting policies for deferred expenses

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

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

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

8. Accounting policies for trade payables

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

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

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

9. Accounting policies for dividends and profit distributions payable

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

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

10. Accounting policies for accrued expenses

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

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

11. Accounting policies for deferred revenue

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

Deferred revenue is initially recognized at the amount received and is subsequently recognized as revenue over the relevant periods based on the passage of time or the extent to which the related performance obligations have been fulfilled.

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

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

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

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

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

Deferred tax liabilities

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

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

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

13. Accounting policies for borrowings and finance lease liabilities

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

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

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

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

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

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

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

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

15. Accounting policies for equity

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

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

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

The conversion option of convertible bonds is recognized as an equity component, determined at the issuance date based on the difference between the proceeds of the convertible bonds and the fair value of the liability component. Upon maturity or conversion of the bonds, the value of the conversion option is transferred in accordance with prevailing regulations.

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

15.2. Accounting policies for foreign exchange differences

Foreign exchange differences arise from foreign currency transactions, the remeasurement of monetary items denominated in foreign currencies at the end of the reporting period, and the translation of financial statements from foreign currencies into Vietnamese Dong.

Foreign exchange differences arising during the period and from the remeasurement of foreign currency monetary items at the end of the period are recognized in profit or loss as finance income (if gains) or finance expenses (if losses) in order to determine the results of operations for the period.

15.3. Accounting policies for retained earnings

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

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

16. Accounting policies for revenue recognition and other income

16.1. Revenue from sale of goods and rendering of services

Revenue from sale of goods

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

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

Revenue from rendering of services

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

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

Accounting policies for construction contract revenue

Construction contract revenue comprises:

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

Construction contract revenue is recognized as follows:

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

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

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

Accounting policies for revenue from sale of investment property

The company recognizes revenue from the sale of real estate when the following conditions are simultaneously met:

- The investment property has been completed and handed over to the buyer, and the significant risks and rewards associated with ownership have been transferred;
- The Company no longer retains managerial involvement or control over the property;
- The 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.

Where customers undertake their own interior finishing works, revenue is recognized when the Company completes and hands over the structural works to the customer.

For land lot sales (land subdivision), revenue is recognized when the land parcel has been handed over under an irrevocable contract, provided that:

- The risks and rewards associated with land use rights have been transferred to the buyer;
- The revenue can be measured reliably;
- The costs related to the transaction can be measured reliably;
- It is probable that the economic benefits will flow to the Company.

16.2. Finance income

Finance income includes:

Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;
Dividends and profit distributions arising after the investment date;
Gains from disposal or liquidation of financial investments;
Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;
Other finance income.

Finance income is recognized in accordance with the following principles:

For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;
For foreign currency transactions, income is recognized on a net gain basis;
Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;
Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;
Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;
Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

16.3. Other income

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

- Gains from disposal or liquidation of property, plant and equipment;
- Gains from revaluation of assets, materials and goods when contributing capital or making investments;
- Income from sale and leaseback transactions;
- Tax refunds or reductions recognized after prior recognition;
- Penalties and compensation received from customers or third parties;
- Recovery of previously written-off doubtful debts;
- Payables that are no longer payable due to unidentified creditors or no longer existing obligations;

- Bonuses, gifts, grants and other forms of donations received;
- Value of promotional goods received without repayment obligation;
- Other income arising outside the Company's normal business activities.

17. Accounting policies for revenue deductions

Revenue deductions include trade discounts, sales discounts and sales returns.

Revenue deductions arising in the same period as the related revenue are recorded as a reduction of revenue for that

Where such deductions relate to revenue recognized in prior periods but arise before the issuance of the financial statements, they are recorded as a reduction of revenue of the reporting period.

Where such deductions arise after the issuance of the financial statements, they are recorded as a reduction of revenue in

18. Accounting policies for cost of goods sold

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

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

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

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

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

19. Accounting policies for finance costs

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

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

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

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

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

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

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

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

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

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

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

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

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

Current corporate income tax

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

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

Deferred corporate income tax expense

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

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

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

23. Accounting policies and other principles

23.1. Related parties

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

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

24. Principles and methods of preparing the consolidated financial statements

24.1. Basis for consolidation of financial statements

Consolidated financial statements are prepared based upon consolidating separate financial statements of the Company and its subsidiaries under its control as at 31 December annually. Control rights is in practice when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Financial statements of subsidiaries are prepared for the same fiscal as the company, using consistent accounting policies. If necessary, financial statements of subsidiaries may be adjusted to ensure the consistence between accounting policies applied at the company and its subsidiaries.

Operation results of subsidiaries which were purchased or liquidated in the period are presented on consolidated financial statements since the purchasing or liquidated dates.

Balance, main income and expense, including unrealized profits from intra-group transactions are eliminated in full from consolidated financial statements.

Non-controlling interest reflecting profits or losses and net assets which are not held by shareholders of the company will be presented in a separate item on consolidated statement of financial position and consolidated statement of comprehensive income.

23.3. Goodwill

Goodwill presented on consolidated financial statements is the surplus between its purchase cost and benefit of the company in total fair value of assets, liabilities and contingent liabilities of subsidiaries, associates or joint ventures at the investment date. Goodwill is treated as intangible fixed assets, amortized under straight-line basis with estimated useful life not beyond 10 years.

When selling subsidiaries, associates and joint ventures, the carrying amount of goodwill which is not fully amortised is accounted into profit/loss of the selling transaction.

23.4. Gain on bargain purchase

A gain on bargain purchase represents the excess of the Company's interest in the aggregate fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, an associate or a jointly controlled entity at the acquisition date over the acquisition consideration. A gain on bargain purchase is recognised immediately in the statement of profit or loss.

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

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted in use	30/06/2026	01/01/2026
Cash on hand	373.460.648	429.421.822
Demand deposits	1.644.886.941	1.848.525.845
	2.018.347.589	2.277.947.667

2. Financial investments

2.1. Investments held to maturity

	30/06/2026		01/01/2026	
	Original cost	Provisions	Giá gốc	Provisions
Short-term				
Loans to related parties				
PPC An Thinh VN Investment and Infrastructure Development JSC	38.397.575.670	-	38.340.601.095	-
Vietnam Industrial Environment JSC	18.893.312.329	-	18.481.847.261	-
Soleil Hoa Binh JSC	15.276.458.192	-	26.610.681.918	-
	72.567.346.191	-	83.433.130.274	-

Loans, interest rate of 5.5%/year, term of 12 months.

2.2. Equity investments in other entities

	30/06/2026		01/01/2026	
	Original cost	Provisions	Original cost	Provisions
Investments in associates				
Soleil Hoa Binh JSC	70.553.321.573	-	70.567.791.631	-
	70.553.321.573	-	70.567.791.631	-

The investment represents a 47.52% ownership interest and a 48% voting interest, equivalent to 4,560,000 shares. During the period, the Company entered into purchase/sale transactions (if any) with related parties, as disclosed in Note As there is no specific guidance on determining the fair value of financial investments, the Company determines the fair value of financial investments at the balance sheet date at the carrying amount.

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3. Receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Other parties				
Hong Ky Manufacturing Building Materials JSC	752.918.798	-	752.918.798	-
Central Mai Linh Joint Stock Company	23.000.000	23.000.000	23.000.000	23.000.000
Other	654.765.981	-	957.141.815	-
Related parties				
PPC An Thinh Da Nang JSC	227.842.983	-	74.273.467.647	-
An Thinh Hoa Binh Land JSC	953.375.336	-	5.033.375.336	-
Mau Hung Trading Investment JSC	2.025.685.078	-	404.556.999	-
An Thinh Que Son Trading and Service Co., Ltd	7.553.281.726	-	2.856.843.268	-
Soleil Hoa Binh JSC	457.956.000	-	457.956.000	-
	12.648.825.902	23.000.000	84.759.259.863	23.000.000

4. Advances for suppliers

	30/06/2026	01/01/2026
Short-term		
Other parties		
Hong Ky Manufacturing Building Materials JSC	13.187.297.204	5.194.289.719
Hoa Binh Commerce and Repair Co., Ltd	35.375.823.495	35.375.823.495
Hong Tri Viet Construction JSC	13.848.018.918	13.848.018.918
Sado Group JSC	14.566.866.509	14.566.866.509
An Thinh Building Materials Manufacturing Co., Ltd	45.224.475.972	19.522.776.769
Others	43.512.927.889	29.398.680.155
Related parties		
PPC An Thinh Da Nang JSC	100.260.353.385	106.469.119.950
PPC An Thinh VN Investment and Infrastructure Development JSC	1.931.000.000	1.931.000.000
An Thinh Quang Nam Co., Ltd	12.178.931.078	6.686.059.626
An Thinh Que Son Trading and Service Co., Ltd	-	18.733.000.000
Mau Hung Trading Investment JSC	155.284.076.346	68.229.420.997
	435.369.770.796	319.955.056.138

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5. Other receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term				
Other parties				
Mr. Pham Thanh Thai Linh	6.208.000.000	6.208.000.000	6.208.000.000	6.208.000.000
Loan interest	23.959.486.143	-	24.109.486.143	-
Other	279.743.376	-	2.181.159.152	-
Related parties				
Tran Minh Tuan	178.000.000	-	404.000.000	-
	30.625.229.519	6.208.000.000	32.902.645.295	6.208.000.000

6. Bad debt

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

7. Inventories

	30/06/2026		01/01/2026	
	Original value	Provision	Original value	Provision
Raw material	8.256.133.164	-	8.256.133.164	-
Production and business work in progress	108.422.770.473	-	91.435.720.466	-
Merchandise	3.055.313.315	-	6.818.990.873	-
	119.734.216.952	-	106.510.844.503	-

8. Tangible fixed assets

Appendix No. 01

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

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9. Intangible fixed assets

Items	Land use rights	Software	Total
Original cost			
As at 01/01/2026	1.412.581.000	126.531.830	1.539.112.830
As at 30/06/2026	1.412.581.000	126.531.830	1.539.112.830
Accumulated depreciation			
As at 01/01/2026	-	126.531.830	126.531.830
As at 30/06/2026	-	126.531.830	126.531.830
Net carrying amount			
As at 01/01/2026	1.412.581.000	-	1.412.581.000
As at 30/06/2026	1.412.581.000	-	1.412.581.000
Cost of fully depreciated intangible fixed assets but still in use:			126.531.830

10. Long-term assets in progress

Construction in progress	30/06/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Tower Crane System	11.537.760.845	11.537.760.845	11.537.760.845	11.537.760.845
Harmony Apartments	4.744.999.999	4.744.999.999	4.744.999.999	4.744.999.999
EVN-LAND Central Da Nang Complex Project (*)	58.838.521.600	58.838.521.600	58.838.521.600	58.838.521.600
Other	114.631.197	114.631.197	114.631.197	114.631.197
	75.235.913.641	75.235.913.641	75.235.913.641	75.235.913.641

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

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

11. Prepaid expenses

	30/06/2026	01/01/2026
Long-term		
Other	37.625.398	37.625.398
	37.625.398	37.625.398

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANY

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12. Goodwill

Original cost	
As at 01/01/2026	73.182.140.733
Increase	-
Decrease	-
As at 30/06/2026	73.182.140.733
 Accumulated depreciation	
As at 01/01/2026	66.072.035.403
Allocation in the period	3.659.107.037
As at 30/06/2026	69.731.142.440
 Net carrying amount	
As at 01/01/2026	7.110.105.330
As at 30/06/2026	3.450.998.293

13. Payables to suppliers

	30/06/2026	01/01/2026
Short-term		
Other parties		
Vietnam Construction and Technology Transfer JSC	-	28.515.838.385
Sigma Technical JSC	63.799.825.902	63.799.825.902
Other	54.515.847.142	56.048.461.187
Related parties		
PPC An Thinh VN Investment and Infrastructure Development JSC	2.356.567.745	65.000.000
An Thinh Que Son Trading and Service Co., Ltd	19.383.957.600	1.238.181.973
An Thinh Quang Nam JSC	367.900.000	367.900.000
	140.424.098.389	150.035.207.447

14. Advances from customers

	30/06/2026	01/01/2026
Short-term		
Other parties		
Thanh Cong Vinh Phuc Investment JSC	30.067.477.155	30.067.477.155
Hong Ky Manufacturing Building Materials JSC	8.532.499.294	8.532.499.294
Other	195.781.457	405.889.314
Related parties		
An Thinh Que Son Trading and Service Co., Ltd	-	102.032.775
Mau Hung Trading Investment JSC	-	759.429.085
PPC An Thinh Da Nang JSC	19.264.694.917	9.468.632.081
An Thinh Quang Nam JSC	10.293.780.470	7.542.041.521
PPC An Thinh VN Investment and Infrastructure Development JSC	24.725.298.896	805.298.896
Bien Dong Quang Nam Trade and Production JSC	3.000.000.000	3.000.000.000
Soleil Hoa Binh JSC	1.224.623.250	224.623.250
	97.304.155.439	60.907.923.371

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15. Dividends and profit payable

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

16. Taxes and payables to the state budget

	31/12/2025	Already paid	Payables	01/01/2025
Value-added tax	544.083.597	120.289.362	626.231.325	38.758.457
Export, import duties	-	12.436.376	12.436.376	-
Business income tax	(793.362.554)	347.279.492	204.802.502	(650.885.564)
Personal income tax	7.073.902	1.204.000	1.204.000	7.073.902
Property tax and land rental	214.725.049	-	-	214.725.049
Environmental protection tax and other taxes	-	9.500.000	9.500.000	-
Fees, Charges and Other	811.365.038	50.449.445	-	861.814.483
	783.885.032	553.595.051	866.610.579	471.486.327

16.1. Payables

	31/12/2025	01/01/2025
Value added tax payable	557.624.655	102.816.571
Business income tax	548.344.791	690.821.781
Personal income tax	7.073.902	7.073.902
Property tax and land rental	214.725.049	214.725.049
Fees, Charges and Other amounts payable	811.365.038	861.814.483
	2.139.133.435	1.877.251.786

16.2. Receivables

	31/12/2025	01/01/2025
Value added tax payable	13.541.058	64.058.114
Business income tax	1.341.707.345	1.341.707.345
	1.355.248.403	1.405.765.459

17. Accrued expenses

	30/06/2026	01/01/2026
Short-term		
Accrued interest expenses	14.672.635.316	13.582.235.754
Construction and installation costs	327.813.311	327.813.311
	15.000.448.627	13.910.049.065

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18. Other payables

	30/06/2026	01/01/2026
Short-term		
Other parties		
Trade Union Fees	77.617.586	95.702.964
Short-term deposits received	24.000.000	24.000.000
Remuneration payable to the Board of Directors	492.000.000	492.000.000
Other payables	286.709.966	63.721.067
Related parties		
Borrowings from Pham Ngoc Binh	47.249.000.000	16.000.000.000
PPC An Thinh VN Investment and Infrastructure Development JSC	380.000.000	3.000.000.000
	48.509.327.552	19.675.424.031

19. Loans and debts

19.1. Short-term borrowings

	30/06/2026	Increase	Decrease	01/01/2026
Short-term borrowings	247.276.665.802	164.945.309.966	168.293.629.437	250.624.985.273
Agribank - Tay Do Branch (i)	105.977.493.844	76.882.352.574	76.021.160.116	105.116.301.386
BIDV - Hoa Binh Branch (ii)	141.299.171.958	88.062.957.392	92.272.469.321	145.508.683.887
Current portion of long-term borrowings	428.888.051	-	588.219.949	1.017.108.000
BIDV - Hoa Binh Branch (iii)	261.000.000	-	87.000.000	348.000.000
VietinBank - Thang Long Branch (iv)	167.888.051	-	501.219.949	669.108.000
	247.705.553.853	164.945.309.966	168.881.849.386	251.642.093.273

- (i) Credit contract No. 1462-LAV-202200730 dated June 28, 2022 and Contract Appendices. Total credit limit is 60,000,000,000 VND. Loan term is 12 months from the date of signing the contract. Loan purpose is to supplement working capital for production and business. Interest rate is 7.5%/year at the time of signing the contract and adjusted periodically at least every 3 months.
- Loan under Credit Contract No. 1462-LAV - dated 10/06/2024, maximum credit limit of VND 110,000,000,000, after 31/03/2025, the maximum total credit extension is VND 80,000,000,000. The purpose of borrowing capital is to supplement working capital to implement the 2023 plastic flooring production and business plan. The loan term is 12 months from the day following the disbursement date, subject to interest specified at the time of debt receipt and secured by the right to collect debts arising from construction and installation contracts financed by Agribank.
- (ii) Credit contract No. 01/2025/9227932/HDTD dated January 2025. Total limit is 19,990,000,000 VND. Term is 12 months from the date of signing the contract. Loan purpose is to supplement working capital, guarantee, open L/C. Interest rate is determined according to each specific credit contract.
- Loan under Credit Contract No. 01/2025/2964271/HDTD dated 17/06/2025, credit limit of VND 148,000,000,000, for the purpose of borrowing capital to supplement working capital. The term of granting the limit is until 31/05/2026, the interest rate is determined according to each specific credit contract and is guaranteed by land use rights and ownership of houses and other land-attached assets. The loan is extended according to the contract appendices.

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19.2. Long-term borrowings

	30/06/2026	Increase	Decrease	01/01/2026
Long-term borrowings	687.888.051	-	588.219.949	1.276.108.000
BIDV - Hoa Binh Branch (iii)	520.000.000	-	87.000.000	607.000.000
VietinBank - Thang Long Branch (iv)	167.888.051	-	501.219.949	669.108.000
Current portion of long-term borrowings	(428.888.051)	-	-	(1.017.108.000)
BIDV - Hoa Binh Branch (iii)	(261.000.000)	-	-	(348.000.000)
VietinBank - Thang Long Branch (iv)	(167.888.051)	-	-	(669.108.000)
Long-term borrowings	259.000.000	-	588.219.949	259.000.000

- (iii) Credit contract No. 02/2022/9227932/HDTD dated July 5, 2022. Total amount is 2,030,000,000 VND. Loan term is 60 months. Loan purpose is to invest in assets such as HOWO 6x4 dump trucks manufactured in China. The first period interest rate is 11%/year applied within 6 months from the date of loan issuance, the next period interest rate is applied with floating interest rate equal to BIDV's 24-month term residential mobilization interest rate with interest paid later plus (+) Minimum margin of 4% and is determined to be adjusted every 6 months/01 time.
- (iv) The loan is under the credit contract No. 07/2021-HDCVDADT/NHCT328-P&P dated 31/03/2021, the credit limit is VND 6,376,700,000, the loan has a term of 60 months, the interest rate is adjusted. The purpose of the loan is to pay the investment costs of the Tower Crane and Climbing Crane investment project. The interest rate is determined according to each specific debt acceptance contract and is secured by the assets formed from the loan.

20. Deferred tax assets and Deferred income tax payables

20.1. Deferred tax assets

	30/06/2026	01/01/2026
Deferred tax assets relating to deductible temporary differences	167.135.687	167.135.687
	167.135.687	167.135.687

20.2. Deferred income tax payables

	30/06/2026	01/01/2026
Deferred tax liabilities arising from taxable temporary differences	104.786.869	110.939.597
	104.786.869	110.939.597

21. Owner's equity

21.1. Increase and decrease in owner's equity

Appendix No. 02

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21.2. The details of the owner's equity

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

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

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

21.4. Stock

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

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

Unit: VND

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

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Revenue from sale of goods		
Revenue from sales	39.877.359.703	69.225.977.661
Revenue from provision of services	4.188.195.275	568.323.247
Other revenue	163.636.362	272.253.915
	44.229.191.340	70.066.554.823
In which, revenue for related parties		
PPC An Thinh Da Nang JSC	27.237.418.427	45.885.438.481
Mau Hung Trading Investment JSC	5.981.997.374	191.092.070
An Thinh Que Son Trading and Service Co., Ltd	5.230.065.957	1.834.577.236
An Thinh Hoa Binh Land JSC	-	-
Soleil Hoa Binh JSC	-	-
	38.449.481.758	47.911.107.787

2. Cost of good sold

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of sales	37.597.245.638	64.440.924.376
Cost of services provided	3.760.053.434	502.236.225
	41.357.299.072	64.943.160.601

3. Financial incomes

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interests of bank deposits and loans	1.964.065.994	1.651.235.750
Foreign exchange gains	263.636.655	55.626.064
Foreign exchange gains during the period	263.636.655	55.626.064
	2.227.702.649	1.706.861.814

4. Financial expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interest expense	11.471.939.209	15.625.348.870
Foreign exchange losses	1.295	778.651
Foreign exchange losses during the period	1.295	778.651
	11.471.940.504	15.626.127.521

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5. Selling and general administrative expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
General administrative expenses		
Management staff	1.698.507.100	2.045.502.111
Depreciation expenses	608.293.548	309.273.528
Tax, Charge, Fee	110.601.791	31.210.600
Expenses from external services	370.853.175	317.083.446
Other expenses by cash	130.603.977	297.747.996
Provision expenses/reversal of provision	-	(85.000.000)
Amortization of goodwill	3.659.107.037	3.659.107.037
	6.577.966.627	6.574.924.717

6. Other income

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Income from liquidating, disposing fixed assets	153.173.304	148.636.364
Other	-	6.032.043
	153.173.304	154.668.407

7. Other expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Penalties	81.238.035	7.174.948
Other	184.934.682	235.636.433
	266.172.717	242.811.381

8. Income Tax**8.1. Current corporate income tax expense**

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Accounting profit before tax	(13.077.781.685)	(15.467.614.619)
Tax calculated at the current corporate income tax rate	(2.615.556.337)	(3.093.522.923)
Adjustment		
Non-taxable income ()	2.894.012	1.735.089
Non-deductible expenses	1.827.286.231	2.403.743.229
Unrecognized deferred corporate income tax assets	252.204.462	222.174.054
Origination and reversal of temporary differences	737.974.135	737.974.135
Current corporate income tax expense	204.802.502	272.103.583

The corporate income tax expense for the financial year has been estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

CENTRAL REGION ELECTRICITY REAL ESTATE JOINT STOCK COMPANYLot A5, Pham Van Dong Street, An Hai Ward,
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for the period from 01/01/2026 to 30/06/2026**8.2. Deferred corporate income tax expense**

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Deferred corporate income tax income arising from the reversal of deferred tax liabilities	(6.152.728)	(6.152.728)
Deferred corporate income tax expense	(6.152.728)	(6.152.728)

9. Earnings per Share

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Profit after tax	(9.517.720.219)	(10.770.725.147)
Adjustment	-	-
Distributed profit for shareholders	(9.517.720.219)	(10.770.725.147)
Average quantity of authorized issuing stocks	26.100.000	26.100.000
	(365)	(413)

The company hasn't potential common stock which have reduced the interest rate impact on stocks.

VII. Other information

Unit: VND

1. Events after the reporting period

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

2. Information on related parties

2.1. List of related parties

Related parties	Relationship
PPC An Thinh Da Nang JSC	Legal representative is a member of the Company's Board of Management
PPC An Thinh VN Investment and Infrastructure Development JSC	Legal representative is a member of the Company's Board of Management
Mau Hung Trading Investment JSC	Legal representative is a member of the Board of Directors of the subsidiary
An Viet Hoa Binh JSC	Legal representative is a member of the Company's Board of Management
An Thinh Hoa Binh Land JSC	Legal representative is a member of the Company's Board of Management
An Thinh Que Son Trading and Service Co., Ltd	Insiders are legal representatives of the company
Vietnam Industrial Environment JSC	Legal representative and General Director of the Company
Soleil Hoa Binh JSC	Associates
Mr. Nguyen Khang Chien	Chairman of the Board of Directors
Mrs. Nguyen Thi Minh Phuong	Member of the Board of Directors
Mr. Pham Ngoc Binh	Member of the Board of Directors
Mr. Pham Duc Hanh	Member of the Board of Directors
Mr. Nguyen Xuan Truong	Member of the Board of Directors
Mr. Le Hoai Nam	General Director
Mr. Tran Minh Tuan	Chief accountant
Mrs. Nguyen Thi Huong	Head of the Supervisory Board
Mrs. Nguyen Thi Hue	Member of the Supervisory Board
Mr. Vo Van Thom	Member of the Board of Supervision
Mrs. Trinh Thi Thu Thuong	Member of the Board of Directors of the subsidiary

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

Related parties/ Contents	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
PPC An Thinh Da Nang JSC		
Sale of goods and provision of services	27.237.418.427	45.885.438.481
Advance payment	-	6.300.000.000
PPC An Thinh VN Investment and Infrastructure Development JSC		
Purchase of goods and services	2.750.887.617	42.900.000
Collection of loan principal	1.010.000.000	-
Interest income from loans	1.066.974.575	666.232.110

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Mau Hung Trading Investment JSC		
Sale of goods and provision of services	5.981.997.374	191.092.070
Purchase of goods and services	-	45.202.883.941
An Viet Hoa Binh JSC		
Transfer of funds	-	1.670.000.000
An Thinh Hoa Binh Land JSC		
Sale of goods and provision of services	-	-
Collection of cash	4.080.000.000	-
An Thinh Que Son Trading and Service Co., Ltd		
Sale of goods and provision of services	5.230.065.957	1.834.577.236
Interest income from loans	-	600.000.000
Payment	5.530.000.000	-
Collection of cash	43.756.000.000	-
Vietnam Industrial Environment JSC		
Interest income from loans	411.465.068	411.465.068
Soleil Hoa Binh JSC		
Interest income from loans	419.776.274	484.658.493
Collection of loan principal	11.754.000.000	-
Mr. Tran Minh Tuan		
Advance payment	-	766.000.000
Mr. Pham Ngoc Binh		
Borrowing money	-	19.400.000.000
Repayment of borrowings	-	6.700.000.000
Mrs. Trinh Thi Thu Thuong		
Collection of loan receivables	2.000.000.000	-
Borrowing money	2.200.000.000	-
Payment	2.000.000.000	-

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

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

2.4. Transactions with other related parties are as follows

Remuneration to members of Board of Management and Board of Directors	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
General Director (Mr. Le Hoai Nam)	122.500.000	113.500.000

3. Segment statements

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

4. Comparative information

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

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

Appendix No.3

Prepared by



Tran Minh Tuan

Chief Accountant



Tran Minh Tuan

Da Nang, August 28, 2026

General Director



Le Hoai Nam

Appendix No. 01

8. Tangible fixed assets

Items	Buildings	Machinery, Equipment	Mean of Transportation	equipment and furniture	Other fixed assets	Total
Original cost						
As at 01/01/2026	4.511.365.876	29.183.355.601	12.515.240.783	248.836.750	1.786.145.451	48.244.944.461
Liquidating, disposed	-	-	(780.436.364)	-	-	(780.436.364)
As at 30/06/2026	4.511.365.876	29.183.355.601	11.734.804.419	248.836.750	1.786.145.451	47.464.508.097
Accumulated depreciation						
As at 01/01/2026	3.929.352.848	26.477.270.739	7.924.911.663	245.011.025	1.786.145.451	40.362.691.725
Depreciation in period	6.347.486	148.661.279	760.257.450	2.207.142	-	917.473.358
Liquidating, disposed	-	-	(753.609.668)	-	-	(753.609.668)
As at 30/06/2026	3.935.700.334	26.625.932.018	7.931.559.445	247.218.167	1.786.145.451	40.526.555.415
Net carrying amount						
As at 01/01/2026	582.013.028	2.706.084.862	4.590.329.120	3.825.725	-	7.882.252.736
As at 30/06/2026	575.665.542	2.557.423.583	3.803.244.974	1.618.583	-	6.937.952.682

Cost of fully depreciated tangible fixed assets but still in use: 32.934.959.356

Appendix No. 02

21. Owner's equity

21.1. Increase and decrease in owner's equity

	Owner's Equity	Development investment fund	Retained earnings	Non-controlling Interests	Total
As at 01/01/2025	261.000.000.000	1.184.000.000	(3.352.200.782)	60.818.010.746	319.649.809.964
Profit/(loss) in period	-	-	(10.770.725.147)	(4.962.840.327)	(15.733.565.475)
As at 30/06/2025	<u>261.000.000.000</u>	<u>1.184.000.000</u>	<u>(14.122.925.929)</u>	<u>55.855.170.419</u>	<u>303.916.244.489</u>
As at 01/01/2026	261.000.000.000	1.184.000.000	(28.207.785.891)	53.382.975.603	287.359.189.712
Profit/(loss) in period	-	-	(9.517.720.219)	(3.758.711.241)	(13.276.431.460)
As at 30/06/2026	<u>261.000.000.000</u>	<u>1.184.000.000</u>	<u>(37.725.506.109)</u>	<u>49.624.264.362</u>	<u>274.082.758.253</u>

Appendix No. 03

4. Comparative information

Data presented according to Circular 43/2026/TT-BTC			Data according to 2025 Financial Report			Difference
Items	Code	Reprepared	Items	Code	Prepared	
4.1. Statement of Financial Position						
Short-term held-to-maturity investments	123	83.433.130.274	Investments held to maturity	123	-	83.433.130.274
Other short-term receivables	135	32.902.645.295	Short-term Loans receivables	135	70.847.000.000	(70.847.000.000)
Inventories	141	106.510.844.503	Other receivables	136	45.488.775.569	(12.586.130.274)
Investment in joint ventures and associates	262	70.567.791.631	Inventories	141	106.510.844.504	(1)
Goodwill	279		Investments in joint-ventures, associates	252	70.568.240.341	(448.710)
Dividends and profit payable	313	1.561.940.311	Goodwill	269	7.110.105.325	(7.110.105.325)
Other short-term payables	320	19.675.424.031				1.561.940.311
Retained earnings	420	(28.207.785.891)	Short-term other payables	319	21.237.364.342	(1.561.940.311)
- Retained earnings carried forward from prior per	420a	(5.853.453.341)	Undistributed earnings	421	(25.729.123.141)	(2.478.662.750)
- Retained earnings for the current period	420b	(22.354.332.550)	- Undistributed profit after tax of previous period	421a	(3.352.200.782)	(2.501.252.559)
Non-controlling Interests	429	53.382.975.603	- Undistributed profit after tax of current period	421b	(22.376.922.359)	22.589.809
			Non-controlling Interests	429	50.904.761.560	2.478.214.043
4.2. Statement of Profit or Loss			Statement of Profit or Loss			
General and administrative expenses	26	6.574.924.717	Profit (loss) in associates/joint ventures	24	(8.675.443)	8.675.443
Share of Profit or Loss of Joint Ventures and Assc	27	(8.675.443)	General Administrative expenses	26	6.574.924.718	(1)
Deferred corporate income tax expense	52	(6.152.728)				(8.675.443)
Profit Attributable to Owners of the Parent	61	(10.770.725.147)	Deferred corporate income tax expenses	52	(6.152.727)	(1)
Profit Attributable to Non-controlling Interests	62	(4.962.840.327)	Net profit attributable to shareholders of the paren	61	(10.778.332.976)	7.607.829
			Net profit attributable to non-controlling sharehol	62	(4.955.232.500)	(7.607.827)
4.3. Statement of Cash Flows						
- Gains/(losses) from investing and financing activ	05	(1.168.270.318)	- Gain/loss from investment activities		(1.791.196.671)	622.926.353
Interest received, dividends and profit received	27	200.000.000	Interest, dividends and profit received		822.926.353	(622.926.353)

