

HONG HA VIET NAM JOINT STOCK COMPANY

=====

FINANCIAL STATEMENTS

Q1 2026

Recipients of the report:

--- Ha Noi - 2026 ---

HONG HA VIET NAM JOINT STOCK COMPANY

=====

FINANCIAL STATEMENTS

Q1 2026

INCLUDES THE REPORTS:

- BALANCE SHEET
- INCOME STATEMEN
- CASH FLOW STATEMENT
- NOTES TO THE FINANCIAL STATEMENTS

Recipients of the report:

--- Ha Noi - 2026 ---

HONG HA VIETNAM JOINT STOCK COMPANY

Address: Operating building, New Urban Area of Tu Hiep, Yen So Ward, Hanoi City

Tel: 024.35540 845

FINANCIAL STATEMENT*As at 31 March 2026*

CURRENCY: VND

| ASSETS | Code | Note | Ending balance (or 31/03/2026) | Beginning balance (or 01/01/2026) |
|---|------------|-------|-----------------------------------|--------------------------------------|
| A . Current assets (100=110+120+130+140+150) | 100 | | 437,093,072,241 | 426,177,518,131 |
| I. Cash and cash equivalents | 110 | V.1 | 47,859,054,565 | 43,140,656,708 |
| 1. Cash | 111 | | 1,235,956,126 | 14,736,912,154 |
| 2. Cash equivalents | 112 | | 46,623,098,439 | 28,403,744,554 |
| II. Short-term financial investments | 120 | V.2 | 50,000,000,000 | 70,000,000,000 |
| 1. Trading securities | 121 | | - | - |
| 2. Allowance for decline in trading securities (*) | 122 | | - | - |
| 3. Short-term held-to-maturity investments | 123 | | 50,000,000,000 | 70,000,000,000 |
| 4. Allowance for short-term held-to-maturity investments (*) | 124 | | - | - |
| 5. Other short-term investments | 125 | | - | - |
| 6. Allowance for impairment of other short-term investments (*) | 126 | | - | - |
| III. Short-term receivables | 130 | | 131,773,664,195 | 132,450,855,562 |
| 1. Short-term trade receivables | 131 | V.3a | 3,772,327,831 | 3,792,327,831 |
| 2. Short-term advances to suppliers | 132 | | 10,213,869,902 | 16,254,459,279 |
| 3. Short-term internal receivables | 133 | | - | - |
| 4. Receivables based on construction contract progress | 134 | | - | - |
| 5. Other short-term receivables | 135 | V.4 | 178,813,022,362 | 173,429,624,352 |
| 6. Allowance for doubtful short-term receivables (*) | 136 | | (61,025,555,900) | (61,025,555,900) |
| 7. Shortages awaiting resolution | 137 | | - | - |
| IV. Inventories | 140 | | 201,660,325,882 | 176,928,080,860 |
| 1. Inventories | 141 | V.7 | 201,660,325,882 | 176,928,080,860 |
| 2. Allowance for decline in inventories (*) | 142 | | - | - |
| V. Short-term biological assets | 150 | V.12 | - | - |
| 1. Livestock for one-time harvest, short-term | 151 | | - | - |
| 2. Seasonal crops or crops for one-time harvest, short-te | 152 | | - | - |
| 3. Allowance for impairment of short-term biological assets (*) | 153 | | - | - |
| VI. Other current assets | 160 | | 5,800,027,599 | 3,657,925,001 |
| 1. Short-term prepaid expenses | 161 | | - | - |
| 2. Deductible VAT | 162 | | 5,653,516,649 | 3,511,414,051 |
| 3. Taxes and other receivables from the state | 163 | V.19b | 146,510,950 | 146,510,950 |
| 4. Government bond repurchase transactions | 164 | | - | - |
| 5. Other current assets | 165 | V.15 | - | - |
| B. NON-CURRENT ASSETS | 200 | | 73,010,204,911 | 73,185,544,320 |
| I. Long-term receivables | 210 | | - | - |
| 1. Long-term trade receivables | 211 | V.3b | - | - |
| 2. Long-term advances to suppliers | 212 | | - | - |
| 3. Business capital in dependent units | 213 | | - | - |
| 4. Long-term internal receivables | 214 | | - | - |
| 5. Other long-term receivables | 215 | | - | - |
| 6. Allowance for long-term doubtful receivables (*) | 216 | | - | - |
| II. Fixed assets | 220 | | 3,038,686,637 | 3,193,954,409 |
| 1. Tangible fixed assets | 221 | V.9 | 3,038,686,637 | 3,193,954,409 |
| - Cost | 222 | | 3,800,925,635 | 3,800,925,635 |
| - Accumulated depreciation (*) | 223 | | (762,238,998) | (606,971,226) |
| 2. Finance lease fixed assets | 224 | V.11 | - | - |

| ASSETS | Code | Note | Ending balance (or 31/03/2026) | Beginning balance (or 01/01/2026) |
|--|------------|-------|-----------------------------------|--------------------------------------|
| - Cost | 225 | | - | - |
| - Accumulated depreciation (*) | 226 | | - | - |
| 3. Intangible fixed assets | 227 | V.10 | - | - |
| - Cost | 228 | | - | - |
| - Accumulated depreciation (*) | 229 | | - | - |
| III. Long-term biological assets | 230 | V.12 | - | - |
| 1. Livestock for periodic harvest | 231 | | - | - |
| a) Immature livestock for periodic harvest | 232 | | - | - |
| b) Mature livestock for periodic | 233 | | - | - |
| - Cost | 234 | | - | - |
| - Accumulated depreciation (*) | 235 | | - | - |
| 2. Livestock for one-time harvest, long-term | 236 | | - | - |
| 3. Seasonal crops or crops for one-time harvest, long-term | 237 | | - | - |
| 4. Allowance for impairment of long-term biological assets (*) | 238 | | - | - |
| IV. Investment property | 240 | V.13 | 4,209,153,185 | 4,235,625,185 |
| - Cost | 241 | | 4,729,769,185 | 4,729,769,185 |
| - Accumulated depreciation (*) | 242 | | (520,616,000) | (494,144,000) |
| V. Long-term work in progress assets | 250 | V.8 | 8,748,020,464 | 8,748,020,464 |
| 1. Long-term production and business in progress | 251 | | - | - |
| 2. Construction in progress | 252 | | 8,748,020,464 | 8,748,020,464 |
| VI. Long-term financial investments | 260 | V.2 | 24,462,264,633 | 24,462,264,633 |
| 1. Investments in subsidiaries | 261 | | 9,060,000,000 | 9,060,000,000 |
| 2. Investments in joint ventures and associates | 262 | | 34,470,000,000 | 34,470,000,000 |
| 3. Equity investments in other entities | 263 | | 6,200,500,000 | 6,200,500,000 |
| 4. Allowance for impairment of long-term investments in other entities (*) | 264 | | (25,268,235,367) | (25,268,235,367) |
| 5. Long-term held-to-maturity investments | 265 | | - | - |
| 6. Allowance for long-term held-to-maturity investments | 266 | | - | - |
| VII. Other non-current assets | 270 | | 32,552,079,992 | 32,545,679,629 |
| 1. Long-term prepaid expenses | 271 | V.14 | 32,552,079,992 | 32,545,679,629 |
| 2. Deferred income tax assets | 272 | | - | - |
| 3. Long-term equipment, materials and spare part | 273 | | - | - |
| 4. Other non-current assets | 274 | V.15 | - | - |
| Total assets (280= 100 + 200) | 270 | | 510,103,277,152 | 499,363,062,451 |
| CAPITAL | | | | |
| C . LIABILITIES | 300 | | 246,519,013,391 | 237,911,002,554 |
| I. Current liabilities | 310 | | 246,519,013,391 | 237,911,002,554 |
| 1. Short-term trade payables | 311 | V.17a | 76,862,387,354 | 67,474,849,340 |
| 2. Short-term advances from customers | 312 | | 155,863,600,000 | 155,863,600,000 |
| 3. Dividends and profits payables | 313 | V.18 | 671,181,000 | 671,181,000 |
| 4. Taxes and other payables to the State | 314 | V.19a | 556,736,631 | 1,208,919,832 |
| 5. Payables to employees | 315 | | 68,606,814 | 54,601,787 |
| 6. Short-term accrued expenses | 316 | V.20a | - | - |
| 7. Short-term internal payables | 317 | | - | - |
| 8. Short-term payables based on construction contracts progress | 318 | | - | - |
| 9. Short-term deferred revenue | 319 | V.22 | 193,144,545 | 27,181,818 |
| 10. Other short-term payables | 320 | V.21a | 2,920,055,562 | 2,795,867,292 |
| 11. Short-term borrowings and finance lease liabilities | 321 | V.16a | 9,200,000,000 | 9,630,000,000 |
| 12. Short-term provisions | 322 | V.25a | - | - |
| 13. Bonus and welfare fund | 323 | | 183,301,485 | 184,801,485 |
| 14. Price stabilization fund | 324 | | - | - |
| 15. Government bond repurchase transactions | 325 | | - | - |
| II. Long-term liabilities | 330 | | - | - |
| 1. Long-term trade payables | 331 | V.17b | - | - |


| ASSETS | Code | Note | Ending balance (or 31/03/2026) | Beginning balance (or 01/01/2026) |
|--|------------|-------|-----------------------------------|--------------------------------------|
| 2. Long-term advances from customers | 332 | | - | - |
| 3. Taxes and other payables to the State long-term | 333 | V.19 | - | - |
| 4. Long-term accrued expenses | 334 | V.20b | - | - |
| 5. Internal payables relating to business capital | 335 | | - | - |
| 6. Long-term internal payables | 336 | | - | - |
| 7. Long-term deferred revenue | 337 | | - | - |
| 8. Other long-term payables | 338 | V.21b | - | - |
| 9. Long-term borrowings and finance lease liabilities | 339 | V.16b | - | - |
| 10. Convertible bonds | 340 | | - | - |
| 11. Preferred shares | 341 | | - | - |
| 12. Deferred income tax liabilities | 342 | | - | - |
| 13. Long-term provisions | 343 | V.25b | - | - |
| 14. Science and technology development fund | 344 | | - | - |
| D. OWNERS' EQUITY | 400 | | 263,584,263,761 | 261,452,059,897 |
| 1. Owners' contributed capital | 411 | V.27 | 200,000,000,000 | 200,000,000,000 |
| - Ordinary shares with voting rights | 411a | | 200,000,000,000 | 200,000,000,000 |
| - Preference shares | 411b | | - | - |
| 2. Share Premium | 412 | | 59,696,774,500 | 59,696,774,500 |
| 3. Bond conversion options | 413 | | - | - |
| 4. Other capital of owners | 414 | | - | - |
| 5. Treasury shares (*) | 415 | | (21,118,002,077) | (21,118,002,077) |
| 6. Revaluation surplus | 416 | | - | - |
| 7. Foreign exchange differences | 417 | | - | - |
| 8. Development and investment fund | 418 | | 23,897,888,303 | 23,897,888,303 |
| 9. Other funds within owners equity | 419 | | 4,232,251,900 | 4,232,251,900 |
| 10. Undistributed after-tax profit | 420 | | (3,124,648,865) | (5,256,852,729) |
| - Accumulated undistributed after-tax profit up to the end of prior period | 420a | | (5,256,852,729) | (12,380,273,474) |
| - Undistributed after-tax profit of this period | 420b | | 2,132,203,864 | 7,123,420,745 |
| Total capital (440 = 300 + 400) | 440 | | 510,103,277,152 | 499,363,062,451 |

Preparer



Nguyen Thi Hoa Vinh

Chief Accountant



Nguyen Thi Hoa Vinh

Hà Nội, April 22, 2026
Deputy General Director



Tran Thi Thanh Binh

HONG HA VIETNAM JOINT STOCK COMPANY

Address: Operating building, New Urban Area of Tu Hiep, Yen So Ward, Hanoi City

Tel: 024.3.5540 845

STATEMENT OF INCOME**Q1 of 2026**

Currency: VND

| Items | Code | Note | Q1 | | Year | |
|--|------|-------|---------------|---------------|---------------|---------------|
| | | | 2026 | 2025 | 2026 | 2025 |
| 1. Revenue from sales of goods and rendering of services | 01 | VI.1 | 270,902,454 | 202,721,817 | 270,902,454 | 202,721,817 |
| 2. Revenue deductions | 02 | VI.2 | - | - | - | - |
| 3. Net revenue from sales of goods and rendering of services (10=01-02) | 10 | | 270,902,454 | 202,721,817 | 270,902,454 | 202,721,817 |
| 4. Cost of goods sold and services rendered | 11 | VI.3 | 138,972,000 | 134,541,000 | 138,972,000 | 134,541,000 |
| 5. Gross profit from sales of goods and rendering of services (20=10-11) | 20 | | 131,930,454 | 68,180,817 | 131,930,454 | 68,180,817 |
| 6. Profit/Loss from the sale or disposal of investment property | 21 | VI.4 | - | - | - | - |
| 7. Financial income | 22 | VI.4 | 3,133,740,693 | 78,419,713 | 3,133,740,693 | 78,419,713 |
| 8. Financial expense | 23 | VI.5 | - | - | - | - |
| In which: Interest expense | 24 | | - | - | - | - |
| 9. Selling expense | 25 | VI.8b | - | - | - | - |
| 10. General and administrative expense | 26 | VI.8a | 578,909,858 | 284,402,784 | 578,909,858 | 284,402,784 |
| 11. Net profit from operating activities {30=20+(21-22)-(24+25)} | 30 | | 2,686,761,289 | (137,802,254) | 2,686,761,289 | (137,802,254) |
| 12. Other income | 31 | VI.6 | - | - | - | - |
| 13. Other expense | 32 | VI.7 | - | - | - | - |
| 14. Other profit (40 = 31 - 32) | 40 | | - | - | - | - |
| 15. Total net profit before tax (50=30+40) | 50 | | 2,686,761,289 | (137,802,254) | 2,686,761,289 | (137,802,254) |
| 16. Current corporate income tax expense | 51 | VI.10 | 554,557,425 | - | 554,557,425 | - |
| 17. Deferred corporate income tax expense | 52 | VI.11 | - | - | - | - |
| 18. Profit after corporate income tax (60=50-51) | 60 | | 2,132,203,864 | (137,802,254) | 2,132,203,864 | (137,802,254) |
| 19. Basic earnings per share (*) | 70 | | - | - | - | - |
| 20. Diluted earnings per share (*) | 71 | | - | - | - | - |

Preparer



Nguyen Thi Hoa Vinh

Chief Accountant



Nguyen Thi Hoa Vinh

 Ha Noi April 22, 2026
 Deputy General Director


Tran Thi Thanh Binh

HONG HA VIETNAM JOINT STOCK COMPANY


Address: Operating building, New Urban Area of Tu Hiep, Yen So Ward, Hanoi City

Tel: 024.3.5540 845

STATEMENT OF CASH FLOWS*(Indirect method)***Q1 of 2026**

| Items | Code | Year-to-date through the end of Q1 | |
|--|-----------|------------------------------------|-----------------------|
| | | This Year | Previous Year |
| I. CASH FLOWS FROM OPERATING ACTIVITIES | | | - |
| <i>1. Profit before tax</i> | <i>1</i> | 2,686,761,289 | 137,802,254 |
| <i>2. Adjustment for</i> | | - | - |
| - Depreciation and amortization of fixed assets and investment properties | 2 | 181,739,772 | 26,472,000 |
| - Provisions | 3 | - | - |
| - Exchange rate gains/losses arising from the revaluation of foreign currency-denominated monetary items | 4 | - | - |
| - Profit/Loss from investing and financing activities | 5 | 3,133,740,693 | 78,419,713 |
| - Interest expense | 6 | - | - |
| - Other adjustments | 7 | - | - |
| <i>3.3. Operating profit before changes in working capital</i> | <i>8</i> | <i>265,239,632</i> | <i>189,749,967</i> |
| - Increase or decrease in receivables | 9 | 16,799,553,105 | 570,111,893 |
| - Increase or decrease in inventories | 10 | 24,732,245,022 | 404,462,848 |
| - Increase or decrease in payables (excluding interest payable/corporate income tax payable) | 11 | 9,039,510,837 | 3,093,183,460 |
| - Increase/decrease in deferred expenses | 12 | 6,400,363 | 9,488,889 |
| - Increase or decrease in trading securities | 13 | - | - |
| - Interest paid | 14 | - | - |
| - Corporate income tax paid | 15 | 1,188,431,599 | - |
| - Other receipts from operating activities | 16 | - | - |
| - Other payments on operating activities | 17 | 1,500,000 | 1,900,000 |
| <i>Net cash flow from operating activities</i> | <i>20</i> | <i>2,022,110,524</i> | <i>3,109,695,493</i> |
| II. CASH FLOWS FROM INVESTING ACTIVITIES | | - | - |
| 1. Purchase or construction of fixed assets and other long-term assets | 21 | - | 3,211,718 |
| 2. Proceeds from disposals of fixed assets and other long-term assets | 22 | - | - |
| 3. Loans and purchase of debt instruments from other entities | 23 | - | - |
| 4. Collection of loans and resale of debt instrument of other entities | 24 | - | - |
| 5. Equity investments in other entities | 25 | - | - |
| 6. Proceeds from equity investment in other entities | 26 | - | - |
| 7. Interest and dividend received | 27 | 3,126,287,333 | - |
| <i>Net cash flow from investing activities</i> | <i>30</i> | <i>3,126,287,333</i> | <i>3,211,718</i> |
| III. CASH FLOWS FROM FINANCING ACTIVITIES | | - | - |
| 1. Proceeds from issuance of shares and receipt of contributed capital | 31 | - | - |
| 2. Repayment of capital contributions and repurchase of stock issued | 32 | - | - |
| 3. Proceeds from borrowings | 33 | - | - |
| 4. Repayment of principal | 34 | 430,000,000 | - |
| 5. Repayment of financial principal | 35 | - | - |
| 6. Dividends or profits paid to owners | 36 | - | - |
| <i>Net cash flow from financing activities</i> | <i>40</i> | <i>430,000,000</i> | <i>-</i> |
| Net cash flows in the year (50= 20+30+40) | 50 | 4,718,397,857 | 3,112,907,211 |
| Cash and cash equivalents at the beginning of the year | 60 | 43,140,656,708 | 6,138,170,787 |
| Effect of exchange rate fluctuations | 61 | - | - |
| Cash and cash equivalents at the end of the year (70=50+60+61) | 70 | 47,859,054,565 | 11,816,748,182 |

Preparer



Nguyen Thi Hoa Vinh

Chief Accountant



Nguyen Thi Hoa Vinh

Hanoi, April 22, 2026

Deputy General Director



Tran Thi Thanh Binh

NOTES TO THE FINANCIAL STATEMENTS
Quarter I - Year 2026

I. Characteristics of the Enterprise's Activities

1. Type of Capital Ownership: Joint Stock
2. Business Sector: Construction
3. Business Activities: Construction
4. Ordinary Production and Business Cycle.
5. Characteristics of the Enterprise's Activities During the Financial Year Affecting the Financial Statements.
6. Corporate Structure:
 - o List of subsidiaries;

- + Hong Ha Ha Noi Joint Stock Company
 - Address: No. 18, Alley 4, Phuong Mai Street, Phuong Mai Ward, Dong Da District, Hanoi
 - Parent Company's Benefit Rate: 75.50%
 - Parent Company's Voting Rights: 75.50%

- o List of joint ventures and associates;
 - + Song Day – Hong Ha Oil and Gas Joint Stock Company
 - Address: No. 102 Thai Thinh, Dong Da, Hanoi
 - Ownership Percentage: 33.53%
 - Voting Rights Percentage: 33.53%

7- Number of employees at the end of the fiscal year or the average number of employees during the year: 8 employees.

8- Statement on comparability of information in the Financial Statements: The figures are derived from the Financial Statements for the fiscal year 2025 of Hong Ha Vietnam Joint Stock Company.

9- Explanations of other information in the Financial Statements in accordance with relevant laws such as enterprise law, securities law, etc.

II- Accounting period and currency used in accounting

- 1- Accounting period: from January 1 to December 31 annually.
- 2- Currency used in accounting: Vietnamese Dong (VND).

III- Accounting standards and accounting regime applied

- 1- Accounting regime applied: Circular No. 99/2025/TT-BTC dated October 27, 2025.
- 2- Statement of compliance with Vietnamese Accounting Standards and Accounting Regime: The Vietnamese accounting system and current regulations of the Socialist Republic of Vietnam.

IV- Applied accounting policies

- 1- Principles for converting financial statements prepared in foreign currencies into Vietnamese Dong.
- 2- Types of exchange rates applied in accounting.
- 3- Principles for determining the effective interest rate used to discount cash flows.

4- Principles for recognition of cash and cash equivalents:

Cash is a consolidated indicator reflecting the total amount of cash available at the reporting date, including cash on hand and demand bank deposits, recorded and reported in Vietnamese Dong (VND).

5- Accounting principles for financial investments:

- a) Trading securities;
- b) Held-to-maturity investments;
- c) Investments in subsidiaries, joint ventures, and associates;
- d) Investments in other entities;
- e) Accounting methods for other transactions related to financial investments.

Financial investments are recorded at cost from the date of capital contribution.

6- Accounting principles for receivables:

Receivables from customers are determined based on contracts and recorded according to sales invoices issued to customers.

7- Accounting principles for inventories:

- Recognition principle: Inventories are recorded at cost.
- Inventory valuation method: Issued inventory is calculated using the specific identification method.

The enterprise accounts for inventories using the perpetual inventory method. Inventory value is determined based on purchase price plus procurement and transportation costs, etc.

- Inventory accounting method:
Issued inventory value is calculated using the specific identification method.
- Method for provision for inventory devaluation.
- Criteria for allocation of materials and supplies.
- Accounting policies related to inventories for high-risk contracts.

8- Accounting principles and depreciation of fixed assets (tangible, intangible, finance lease) and investment property:

- Recognition principle for fixed assets:
Tangible fixed assets are recognized in accordance with Accounting Standard No. 03 – Tangible Fixed Assets. They are recorded at historical cost, accumulated depreciation, and net book value. Cost includes purchase price and related expenses such as installation and trial operation.
- Depreciation method:
Depreciation of tangible fixed assets is applied in accordance with Circular No. 28/2017/TT-BTC dated April 12, 2017 of the Ministry of Finance, using the straight-line method over the estimated useful life of the assets.
- Recognition principle for investment property: Recorded at purchase cost and directly related expenses.
- Principles and methods of depreciation for investment property.

9- Accounting principles for biological assets.

10- Accounting principles for business cooperation contracts.

11- Accounting principles for prepaid expenses.

12- Accounting principles for payables to suppliers:

Accrued expenses include estimated construction costs that have not yet been paid but are recognized in the period based on contracts and handover minutes without financial invoices.

13- Accounting principles for dividends and profit distribution payable.

14- Accounting principles for accrued expenses:

Accrued expenses include estimated construction costs not yet paid but recognized in the period based on contracts and handover minutes without financial invoices.

15- Accounting principles for deferred revenue.

16- Accounting principles for provisions.

17- Accounting principles for deferred corporate income tax.

18- Accounting principles for borrowings and finance lease liabilities.

19- Accounting principles for borrowing costs and capitalization:

Short-term loans are recorded based on loan agreements, promissory notes, receipts, payment vouchers, and bank documents.

20- Accounting principles for convertible bonds.

21- Accounting principles for owners' equity:

- Recognition of contributed capital, share premium, and other equity: recorded based on actual contributed capital.
- Recognition of asset revaluation differences.
- Recognition of exchange rate differences.
- Recognition of undistributed earnings: profits or losses from business operations.

22- Principles and methods for revenue and other income recognition:

- Revenue from sales and service provision:
- Sales revenue;
- Service revenue;
- Construction contract revenue;
- Revenue from real estate such as condotels, officetels, or similar products;
- Revenue from sale of investment property;
- Financial income;
- Other income.

23- Accounting principles for revenue deductions.

24- Accounting principles for cost of goods sold: ensuring the matching principle with revenue.

25- Accounting principles for financial expenses:

Financial expenses recognized in the Income Statement represent total financial expenses incurred during the period, not offset against financial income, including interest expenses.

26- Accounting principles for selling expenses and general administrative expenses: fully recognized as incurred during the period.

27- Accounting principles for disposal and liquidation of fixed assets and investment property.

28- Principles and methods for recognizing current corporate income tax expenses (including additional tax under global minimum tax regulations) and deferred corporate income tax expenses.

29- Other accounting principles and methods.

V- Supplementary information for items presented in the Statement of Financial Position

Unit of currency: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the enterprise without restrictions on use

| | <i>Cuối năm</i> | <i>Đầu năm</i> |
|--|-----------------------|-----------------------|
| - Cash on hand | 4 064 520 | 5 564 520 |
| - Demand deposits | 1 231 891 606 | 14 731 347 634 |
| + Military Commercial Joint Stock Bank – Hoan Kiem Branch | 425 999 792 | 172 146 477 |
| + Vietnam Joint Stock Commercial Bank for Industry and Trade | 799 174 926 | 58 717 288 |
| + Bank for Investment and Development of Vietnam JSC | 2 219 237 | 14 500 000 000 |
| + Vietnam Thuong Tin Commercial Joint Stock Bank | 4 497 651 | 483 869 |
| - Cash in transit | | |
| - Cash equivalents | 46 623 098 439 | 28 403 744 554 |
| + 1-month term deposits | 46 623 098 439 | 28 403 744 554 |
| Total | 47 859 054 565 | 43 140 656 708 |

2. Financial investments

| Criteria | <i>End of year</i> | | | <i>Beginning of year</i> | | |
|---|--------------------|------------|-----------|--------------------------|------------|-----------|
| | Cost | Fair value | Provision | Cost | Fair value | Provision |
| a) Trading securities | | | | | | |
| - Total value of shares | | | | | | |
| - Total value of bonds | | | | | | |
| - Other investments | | | | | | |
| - Reasons for changes in each investment / type of shares, bonds: | | | | | | |
| + Quantity | | | | | | |
| + Value | | | | | | |
| - Basis for determining fair value of trading securities | | | | | | |

| <i>Criteria</i> | <i>End of year</i> | | | <i>Beginning of year</i> | | |
|---------------------------------|--------------------|-------------------|-----------|--------------------------|-------------------|-----------|
| | Cost | Recoverable value | Provision | Cost | Recoverable value | Provision |
| b) Held-to-maturity investments | | | | | | |
| - Short-term | | | | | | |
| + Term deposits | 50 000 000 000 | 50 000 000 000 | | 70 000 000 000 | 70 000 000 000 | |
| + Bonds | | | | | | |
| + Loans | | | | | | |
| + Other investments | | | | | | |
| - Long-term | | | | | | |
| + Term deposits | | | | | | |
| + Bonds | | | | | | |
| + Loans | | | | | | |
| + Other investments | | | | | | |

| <i>Criteria</i> | <i>End of year</i> | | | <i>Beginning of year</i> | | |
|--|--------------------|---------------|----------------|--------------------------|---------------|----------------|
| | Original cost | Fair value | Provision | Original cost | Fair value | Provision |
| c) Investments in other entities (Details of each investment based on ownership percentage and voting rights percentage); | | | | | | |
| - Investments in subsidiaries: | 9,060,000,000 | 9,060,000,000 | - | 9,060,000,000 | 9,060,000,000 | - |
| + Hong Ha Hanoi Joint Stock Company | 9,060,000,000 | 9,060,000,000 | | 9,060,000,000 | 9,060,000,000 | |
| - Investments in joint ventures and associates: | 34,470,000,000 | 9,201,764,633 | 25,268,235,367 | 34,470,000,000 | 9,201,764,633 | 25,268,235,367 |
| + Song Day Hong Ha Petroleum Joint Stock Company | 34,470,000,000 | 9,201,764,633 | 25,268,235,367 | 34,470,000,000 | 9,201,764,633 | 25,268,235,367 |
| - Investments in other entities: | 6,200,500,000 | 6,200,500,000 | - | 6,200,500,000 | 6,200,500,000 | - |
| + Vietnam-Laos General Business Joint Stock Company | 4,200,500,000 | 4,200,500,000 | | 4,200,500,000 | 4,200,500,000 | |
| + Quang Ninh Seafood Import-Export Joint Stock Company | 2,000,000,000 | 2,000,000,000 | | 2,000,000,000 | 2,000,000,000 | |
| - Summary of the operating situation of subsidiaries, joint ventures, and associates during the period; | | | | | | |
| - Material transactions between the enterprise and its subsidiaries, joint ventures, and associates during the period; | | | | | | |
| - In cases where fair value cannot be determined, explanation of the reasons | | | | | | |
| - Basis for determining intangible fixed assets such as intellectual property rights, etc., when contributing capital to subsidiaries, joint ventures, and associates. | | | | | | |

3. Receivables from customers

| Criteria | End of year | | Beginning of year | |
|--|-----------------|-----------|-------------------|-----------|
| | Carrying amount | Provision | Carrying amount | Provision |
| a) Short-term trade receivables | 3 772 327 831 | | 3 792 327 831 | |
| - Details of customers accounting for 10% or more of total receivables | 1 200 190 486 | | 1 200 190 486 | |
| + Son Giang Construction JSC | 296 212 000 | | 296 212 000 | |
| + Constrexim Bac Ha JSC | 903 978 486 | | 903 978 486 | |
| - Other customers | 2 572 137 345 | | 2 592 137 345 | |
| b) Long-term trade receivables | | | | |
| c) Trade receivables from related parties (details by each entity) | | | | |
| - Hong Ha Hanoi JSC | | | | |

4. Other receivables

| Criteria | End of year | | Beginning of year | |
|---|------------------------|-----------|------------------------|-----------|
| | Carrying amount | Provision | Carrying amount | Provision |
| a) Short-term | 173 429 624 352 | | 173 429 624 352 | |
| - Receivables from equitization | | | | |
| - Receivables from dividends and profit distribution | | | | |
| - Receivables from employees | | | | |
| - Deposits and security deposits | | | | |
| - Loans granted | 155 000 000 000 | | 155 000 000 000 | |
| - Payments made on behalf of others | | | | |
| - Other receivables | 18 429 624 352 | | 18 429 624 352 | |
| b) Long-term (similar to short-term items) | | | | |
| c) Receivables from business cooperation contracts (BCC) jointly controlled by the enterprise | | | | |
| Total | 173 429 624 352 | | 173 429 624 352 | |

5. Missing assets awaiting resolution (details by type of missing assets)

| Criteria | End of year | | Beginning of year | |
|------------------|-------------|-------|-------------------|-------|
| | Quantity | Value | Quantity | Value |
| a) Cash; | | | | |
| b) Inventory; | | | | |
| c) Fixed assets; | | | | |
| d) Other assets. | | | | |

6. Bad Debts

| Criteria | End of year | | | Beginning of year | | |
|--|---------------|-------------------|--------|-------------------|-------------------|--------|
| | Original cost | Recoverable value | Debtor | Original cost | Recoverable value | Debtor |
| - The total value of accounts receivable, loans overdue for payment, or loans that are not yet overdue but are difficult to recover; (including details of overdue periods and the value of overdue accounts receivable and loans by each debtor, if the receivables from each debtor account for 10% or more of the total overdue debt); | | | | | | |
| - Information about fines, overdue interest receivables, etc., arising from overdue debts but not recognized as revenue; | | | | | | |
| - The possibility of recovering overdue debts. | | | | | | |
| Total | | | | | | |

7. Inventory

| Criteria | End of year | | Beginning of year | |
|--|-----------------|-----------|-------------------|-----------|
| | Original cost | Provision | Original cost | Provision |
| - Goods in transit; | | | | |
| - Raw materials; | | | | |
| - Tools and equipment; | | | | |
| - Work in progress; | 201 660 325 882 | | 176 928 080 860 | |
| - Finished goods; | | | | |
| - Merchandise; | | | | |
| - Goods on consignment; | | | | |
| - Raw materials in bonded warehouse | | | | |
| - Allocation basis for raw materials | | | | |
| - Value of obsolete, slow-moving, or deteriorated inventory that is unsellable at the end of the period; causes and proposed handling measures for such inventory; | | | | |
| - Value of inventory pledged or mortgaged as collateral for liabilities at the end of the period; | | | | |
| - Reasons for additional provisioning or reversal of inventory write-downs. | | | | |

8. Long-term unfinished assets

| <i>Criteria</i> | <i>End of year</i> | | <i>Beginning of year</i> | |
|--|--------------------|-------------------|--------------------------|-------------------|
| | Original cost | Recoverable value | Original cost | Recoverable value |
| a) Unfinished production and business expenses (Details by type, explaining why they were not completed within a normal production or business cycle) | | | | |
| Total | | | | |
| b) Unfinished construction (Details for projects accounting for 10% or more of the total value of construction in progress) | 8 748 020 464 | | 8 748 020 464 | |
| - Procurement; | | | | |
| - Construction in progress; | 8 748 020 464 | | 8 748 020 464 | |
| Office building project at 407 Nguyen An Ninh; | 8 748 020 464 | | 8 748 020 464 | |
| - Repairs. | | | | |
| Total | 8 748 020 464 | | 8 748 020 464 | |

9. Increase or decrease in tangible fixed assets:

| Item | Tangible Fixed Assets | | | | |
|---|-----------------------|----------------------|---------------------------------|--------------------------------|---------------|
| | Buildings, structures | Machinery, equipment | Transmission transport vehicles | Management tools and equipment | Total |
| Original Cost of Tangible Fixed Assets | | | | | |
| Beginning balance | | | 3 349 222 181 | 451 703 454 | 3 800 925 635 |
| - Purchases during the year | | | | | |
| - Completed construction investment | | | | | |
| - Other increases | | | | | |
| - Transfer to Investment Property | | | | | |
| - Disposal, sale | | | | | |
| - Other decreases | | | | | |
| Ending balance | | | 3 349 222 181 | 451 703 454 | 3 800 925 635 |
| Accumulated Depreciation | | | | | |
| Beginning balance | | | 155 267 772 | 451 703 454 | 606 971 226 |
| - Depreciation for the year | | | 155 267 772 | | 155 267 772 |
| - Other increases | | | | | |
| - Transfer to Investment Property | | | | | |
| - Disposal, sale | | | | | |
| - Other decreases | | | | | |
| Ending balance | | | 310 535 544 | 451 703 454 | 762 238 998 |
| Remaining Value of Tangible Fixed Assets | | | | | |
| At the beginning of the year | | | 3 193 954 409 | | 3 193 954 409 |
| At the end of the year | | | 3 038 686 637 | 3 038 686 637 | 3 038 686 637 |

- Remaining value at the end of the year of Tangible Fixed Assets used as collateral for loans: 0 VND
- Original cost of Tangible Fixed Assets at the end of the year that have been fully depreciated but are still in use: 451.703.454 VND
- Original cost of Tangible Fixed Assets at the end of the year awaiting disposal:
- Commitments regarding the purchase or sale of high-value Tangible Fixed Assets that have not been executed:

10- Increase or decrease in intangible fixed assets:

| Item | Intangible Fixed Assets | | | | | |
|---|-------------------------|-----------------|---------------------|-------|-------------------------------|-------|
| | Land use rights | Issuance rights | Copyrights, patents | | Other intangible fixed assets | Total |
| Original Cost of Intangible Fixed Assets | | | | | | |
| Beginning balance | | - | - | - | | - |
| - Purchases during the year | - | - | - | - | | - |
| - Created internally by the company | - | - | - | - | | - |
| - Increase due to business consolidation | - | - | - | - | | - |
| - Other increases | | - | - | - | | - |
| - Disposal, sale | - | - | - | - | | - |
| - Other decreases | - | - | - | - | | - |
| Ending balance | - | - | - | - | - | - |
| | | | | | | |
| Accumulated Amortization | | | | | | |
| Beginning balance | - | - | - | - | - | - |
| - Amortization for the year | - | - | - | - | - | - |
| - Other increases | - | - | - | - | - | - |
| - Disposal, sale | - | - | - | - | - | - |
| - Other decreases | - | - | - | - | - | - |
| Ending balance | - | - | - | - | - | - |
| | | | | | | |
| Remaining Value of Intangible Fixed Assets | | | | | | |
| At the beginning of the year | - | - | - | - | - | - |
| At the end of the year | - | - | - | - | - | - |

- Remaining value at the end of the period of intangible fixed assets used as collateral for securing loans;
- Original cost of intangible fixed assets that have been fully amortized but are still in use;
- Explanations and other clarifications of the date;

11. Increase and decrease in finance lease fixed assets

| Item | Buildings and structures | Machinery and equipment | Transport and transmission equipment | ... | Total |
|------------------------------------|--------------------------|-------------------------|--------------------------------------|-------|-------|
| Cost | | | | | |
| Opening balance | | | | | |
| - Finance leases during the year | | | | | |
| - Purchase of finance lease assets | | | | | |
| - Other increases | | | | | |
| - Return of finance lease assets | (...) | (...) | (...) | (...) | (...) |
| - Other decreases | (...) | (...) | (...) | (...) | (...) |
| Closing balance | | | | | |
| Accumulated depreciation | | | | | |
| Opening balance | | | | | |
| - Depreciation for the year | | | | | |
| - Purchase of finance lease assets | | | | | |
| - Other increases | | | | | |
| - Return of finance lease assets | (...) | (...) | (...) | (...) | (...) |
| - Other decreases | (...) | (...) | (...) | (...) | (...) |
| Closing balance | | | | | |
| Net book value | | | | | |
| - At the beginning of the year | | | | | |
| - At the end of the year | | | | | |

12. Biological assets

12.1. Other biological assets, excluding bearer livestock that have reached maturity

| Item | End of year | | Beginning of year | |
|--|-------------|-------------------|-------------------|-------------------|
| | Cost | Recoverable value | Cost | Recoverable value |
| 1. Livestock for one-time harvest | | | | |
| a) Short-term livestock for one-time harvest | | | | |
| b) Long-term livestock for one-time harvest | | | | |
| 2. Seasonal crops or crops for one-time harvest | | | | |
| a) Short-term seasonal crops or crops for one-time harvest | | | | |
| b) Long-term seasonal crops or crops for one-time harvest | | | | |
| 3. Bearer livestock not yet at maturity | | | | |

- Description of biological asset categories representing 10% or more of total biological assets: nature, characteristics of each type of biological assets, and accounting policies applied to each category, etc.
- Method of allocating cultivation and care costs during the period for mother biological assets, newly created biological assets, agricultural produce, etc.
- Depreciation method of biological assets
- Useful life / depreciation rate of biological assets
- Total carrying amount and accumulated depreciation at the beginning and end of the accounting period
- Provisions for impairment of biological assets (if any)
- Value of biological assets pledged or mortgaged as security for liabilities at the end of the period
- Commitments to invest in or purchase biological assets
- Changes such as disclosures on fair value less costs to sell of biological assets that the entity can observe and measure (if any)
- Other disclosures related to biological assets

12.2. Bearer livestock that have reached maturity

| Item | Group 1 | Group 2 | ... | ... | Total |
|---------------------------------|---------|---------|-----|-----|-------|
| Cost | | | | | |
| Opening balance | | | | | |
| - Purchases during the year | | | | | |
| - Disposals and write-offs | | | | | |
| - Other decreases | | | | | |
| Closing balance | | | | | |
| Accumulated depreciation | | | | | |
| Opening balance | | | | | |
| - Depreciation for the year | | | | | |
| - Other increases | | | | | |
| - Disposals and write-offs | | | | | |
| - Other decreases | | | | | |
| Closing balance | | | | | |
| Net carrying amount | | | | | |
| - At the beginning of the year | | | | | |
| - At the end of the year | | | | | |

Group 1, 2, ... according to categories of mature bearer livestock that produce periodic outputs, as classified by the enterprise

13- Increase and decrease in investment property:

| Item | Beginning Balance | Increase During the Year | Decrease During the Year | Ending Balance |
|---|----------------------|--------------------------|--------------------------|----------------------|
| a)Investment property for leasing: | 4 729 769 185 | | | 4 729 769 185 |
| Historical cost | | | | |
| - Apartment usage rights | 4 729 769 185 | | | 4 729 769 185 |
| - | | | | |
| Accumulated depreciation | 494 144 000 | 26 472 000 | | 520 616 000 |
| - Land usage rights | 494 144 000 | 26 472 000 | | 520 616 000 |
| - | | | | |
| Net book value | 4 235 625 185 | | | 4 209 153 185 |
| - Land usage rights | 4 235 625 185 | | | 4 209 153 185 |
| - | | | | |
| b)Investment property held for appreciation: | | | | |
| Historical cost | | | | |
| - Apartment usage rights | | | | |
| - | | | | |
| Impairment loss | | | | |
| - Land usage rights | | | | |
| - | | | | |
| Net book value | | | | |
| - Land usage rights | | | | |
| - | | | | |

- Remaining value at the end of the period of investment properties used as collateral for securing loans;
- Original cost of investment properties that have been fully depreciated but are still being leased or held for potential appreciation;
- Explanations and other clarifications of the data.

14. Deferred expenses

| Item | <u>End of year</u> | <u>Beginning of year</u> |
|--|-----------------------|--------------------------|
| a) Short-term (detailed by each type of expenditure) | | |
| b) Long-term (detailed by each type of expenditure) | 32 552 079 992 | 32 545 679 629 |
| - Business establishment costs | | |
| - Insurance purchase costs; | | |
| - Other items | 32 552 079 992 | 32 545 679 629 |
| Total | 32 552 079 992 | 32 545 679 629 |

15. Other assets

| <i>Item</i> | <i>End of year</i> | <i>Beginning of year</i> |
|---------------------------------------|--------------------|--------------------------|
| a) Short-term (detailed by each item) | | |
| b) Long-term (detailed by each item) | | |
| Total | | |

16. Borrowings and finance lease liabilities

| <i>Item</i> | <i>End of year</i> | <i>During the year</i> | | <i>Beginning of year</i> |
|--|--------------------|------------------------|-----------------|--------------------------|
| | | <i>Increase</i> | <i>Decrease</i> | |
| a) Short-term | 9 200 000 000 | | 430 000 000 | 9 630 000 000 |
| - Military Commercial Joint Stock Bank | | | | |
| - VietinBank | | | | |
| - Other borrowings | 9 200 000 000 | | 430 000 000 | 9 630 000 000 |
| b) Long-term | | | | |
| - VietinBank | | | | |
| - Military Commercial Joint Stock Bank | | | | |
| - Other borrowings | | | | |
| c) Loans from related parties | | | | |
| Total | 9 200 000 000 | | 430 000 000 | 9 630 000 000 |

d) Finance lease liabilities

| <i>Period</i> | <i>Current year</i> | | | <i>Previous year</i> | | |
|--|---|------------------------------------|--------------------------------|---|------------------------------------|--------------------------------|
| | Total finance lease payments | Lease interest paid | Principal repayment | Total finance lease payments | Lease interest paid | Principal repayment |
| Up to 1 year | | | | | | |
| Over 1 year to 5 years | | | | | | |
| Over 5 years | | | | | | |
| Finance lease liabilities from related parties | | | | | | |

d) Overdue borrowings and finance lease liabilities not yet settled

| Item | End of year | | Beginning of year | |
|------------------------------|-------------|----------|-------------------|----------|
| | Principal | Interest | Principal | Interest |
| - Borrowings; | | | | |
| - Finance lease liabilities; | | | | |
| - Reasons for non-payment | | | | |
| Total | | | | |

e) Overdue borrowings and finance lease liabilities from related parties not yet settled

| Item | End of year | | Beginning of year | |
|------------------------------|-------------|----------|-------------------|----------|
| | Principal | Interest | Principal | Interest |
| - Borrowings; | | | | |
| - Finance lease liabilities; | | | | |
| - Reasons for non-payment | | | | |
| Total | | | | |

17. Trade payables

| Item | End of year | Beginning of year |
|---|----------------|-------------------|
| a) Short-term Accounts Payable to Suppliers | 76 862 387 354 | 67 474 849 340 |
| - Details for each entity accounting for 10% or more of total accounts payable | 2 577 239 443 | 2 537 223 283 |
| + Asia Industrial Technology Joint Stock Company | 2 577 239 443 | 2 537 223 283 |
| - Payables to other entities | 74 285 147 911 | 64 937 626 057 |
| b) Long-term Accounts Payable to Suppliers | | |
| - Details for each entity accounting for 10% or more of total accounts payable; | | |
| - Payables to other entities | | |
| Total | 76 862 387 354 | 67 474 849 340 |
| c) Overdue Payables Not Yet Settled | | |
| - Details for each entity accounting for 10% or more of total overdue payables | | |
| - Other entities | | |
| d) Accounts Payable to Suppliers - Related Parties (details for each entity) | 8 296 908 204 | 8 296 908 204 |
| - Hong Ha Hanoi Joint Stock Company | 8 296 908 204 | 8 296 908 204 |

18. Dividends and profit payable

| Item | End of year | Beginning of year |
|---|-------------|-------------------|
| - Dividends and profit payable | 671 181 000 | 671 181 000 |
| - Thuyết minh về thời hạn trả cổ tức hoặc lợi nhuận bằng tiền, tài sản phi tiền tệ cho các cổ tức, chủ sở hữu... | | |
| - Các khoản cổ tức, lợi nhuận đã cam kết trả nhưng đã quá thời hạn mà doanh nghiệp chưa thanh toán cho cổ đông, chủ sở hữu... | | |

19- Taxes and other amounts payable to the State

| Item | Beginning of the Year | Amount Payable | Amount Paid During the | End of the Year |
|--|-----------------------|--------------------|------------------------|--------------------|
| a) Taxes payable | | | | |
| * Short-term: | | | | |
| - Value Added Tax (VAT) | | | | |
| - Corporate Income Tax (CIT) | 1 188 431 599 | 554 557 425 | 1 188 431 599 | 554 557 425 |
| - Personal Income Tax (PIT) | 20 488 233 | 12 384 034 | 30 693 061 | 2 179 206 |
| - Other taxes | | | | |
| - Land rental tax | | | | |
| * Long-term | | | | |
| Total | 1 208 919 832 | 566 941 459 | 1 219 124 660 | 556 736 631 |
| b) Phải thu (chi tiết theo từng loại thuế) | | | | |
| * Short-term: | | | | |
| - Value Added Tax (VAT) | 146 510 950 | | | 146 510 950 |
| - Corporate Income Tax (CIT) | | | | |
| - Personal Income Tax (PIT) | | | | |
| * Long-term | | | | |
| Total | 146 510 950 | | | 146 510 950 |

20. Accrued expenses

| Item | End of year | Beginning of year |
|--|-------------|-------------------|
| a) Short-term (detailed by each type of expense) | | |
| b) Long-term (detailed by each type of expense) | | |
| Total | | |

21. Other payables

| Item | End of year | Beginning of year |
|--|----------------------|----------------------|
| a) Short-term | | |
| - Surplus assets awaiting resolution | | |
| - Trade union fees payable | 848 165 656 | 848 165 656 |
| - Social insurance | | |
| - Health insurance | | |
| - Unemployment insurance | | |
| - Short-term deposits and guarantees received | 187 222 283 | 187 222 283 |
| - Other payables and obligations | 1 884 667 623 | 1 760 479 353 |
| Total | 2 920 055 562 | 2 795 867 292 |
| b) Long-term (detailed as in short-term) | | |
| - Long-term deposits and guarantees received | | |
| - Other long-term payables and obligations | | |
| c) Overdue debts not yet settled (detail each item, clearly stating reasons for overdue non-payment) | | |

22. Deferred revenue

| Item | End of year | Beginning of year |
|---|--------------------|-------------------|
| a) Short-term | | |
| - Rental revenue | 193 144 545 | 27 181 818 |
| Total | 193 144 545 | 27 181 818 |
| b) Long-term | | |
| c) Possibility of non-performance of contracts with customers | | |

23. Issued bonds

| 23.1. Ordinary bonds | End of year | | | Beginning of year | | |
|---|-------------|---------------|------|-------------------|---------------|------|
| | Value | Interest rate | Term | Value | Interest rate | Term |
| a) Bonds issued | | | | | | |
| - Par value issuance; | | | | | | |
| - Discounted issuance; | | | | | | |
| - Premium issuance. | | | | | | |
| Total | | | | | | |
| b) Detailed disclosure of bonds held by related parties (by each bond type) | | | | | | |
| Total | | | | | | |
| c) Bond issuance costs | | | | | | |

23.2. Convertible bonds

The enterprise must disclose the following information:

a) Convertible bonds at the beginning of the period:

- Issuance date, original term, and remaining term of each type of convertible bond;
- Quantity, face value, and interest rate of each type of convertible bond;

- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the liability component of each type of convertible bond;
- Carrying amount of the liability component and equity conversion option component of each type of convertible bond.

b) Convertible bonds issued during the period:

- Issuance date and original term of each type of convertible bond;
- Quantity, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the liability component of each type of convertible bond;
- Carrying amount of the liability component and equity conversion option component of each type of convertible bond.

c) Convertible bonds converted into shares during the period:

- Quantity of each type of convertible bond converted into shares during the period;
- Number of shares issued during the period as a result of conversion;
- Carrying amount of the liability component of convertible bonds recognized as an increase in equity.

d) Convertible bonds matured without conversion during the period:

- Quantity of each type of convertible bond matured without conversion;
- Carrying amount of the liability component of convertible bonds repaid to investors.

e) Convertible bonds at the end of the period:

- Original term and remaining term of each type of convertible bond;
- Quantity, face value, and interest rate of each type of convertible bond;
- Conversion ratio into shares for each type of convertible bond;
- Discount rate used to determine the liability component;
- Carrying amount of the liability component and equity conversion option component of each type of convertible bond.

f) Detailed disclosures of convertible bonds held by related parties (same content as sections a, b, c, d, e above).

24. Preference shares classified as liabilities

- Par value;
- Issue recipients (management, employees, other parties);
- Mandatory redemption terms or fixed dividend obligations regardless of performance (time, redemption price, and key contractual terms);
- Amount redeemed during the period;
- Other disclosures.

25. Provisions (Provisions for liabilities)

| | Item | <u>End of year</u> | <u>Beginning of year</u> |
|--------------------------|--------------|--------------------|--------------------------|
| a) Short-term provisions | | | |
| | Total | | |
| b) Long-term provisions | | | |
| | Total | | |

26. Deferred tax assets and deferred tax liabilities

a) Deferred tax assets

End of year

Beginning of year

- Corporate income tax rate used to determine deferred tax assets

- Deferred tax assets relating to deductible temporary differences

- Deferred tax assets relating to unused tax losses

- Deferred tax assets relating to unused tax incentives

- Offset against deferred tax liabilities

Deferred tax assets

b) Deferred tax liabilities

End of year

Beginning of year

- Corporate income tax rate used to determine deferred tax liabilities

- Deferred tax liabilities arising from taxable temporary differences

- Offset against deferred tax assets

27. Equity

a) Statement of Changes in Equity

| Indicator | Code | Owner's Investment Capital | Share Premium | Convertible Bond Option | Other Owner's Equity | Revaluation Surplus | Exchange Rate Difference | Retained Earnings | Other Items | Total |
|--|-----------|----------------------------|-----------------------|-------------------------|----------------------|---------------------|--------------------------|------------------------|-------------|------------------------|
| Balance at the Beginning of Last Year | 01 | 200 000 000 000 | 59 696 774 500 | | | | | -12 380 159 971 | | 247 316 614 529 |
| - Increase in capital during the previous year | 02 | | | | | | | | | |
| - Profit during the previous year | 03 | | | | | | | 7 123 420 745 | | 7 123 420 745 |
| - Other increases | 04 | | | | | | | | | |
| - Decrease in capital during the previous year | 05 | | | | | | | | | |
| - Loss during the previous year | 06 | | | | | | | | | |
| - Other decreases | 07 | | | | | | | | | |
| Balance at the End of Last Year | 08 | 200 000 000 000 | 59 696 774 500 | | | | | -5 256 739 226 | | 254 440 035 274 |
| - Increase in capital during the current year | 09 | | | | | | | | | |
| - Profit during the current year | 10 | | | | | | | 2 132 203 864 | | 2 132 203 864 |
| - Other increases | 11 | | | | | | | | | |
| - Decrease in capital during the current year | 12 | | | | | | | | | |
| - Loss during the current year | 13 | | | | | | | | | |
| - Other decreases | 14 | | | | | | | | | |
| Balance at the End of This Year | 15 | 200 000 000 000 | 59 696 774 500 | | | | | -3 124 535 362 | | 256 572 239 138 |

| b) Details of owners' contributed capital | <u>End of year</u> | <u>Beginning of year</u> |
|---|------------------------|--------------------------|
| - Capital contributed by the parent company (if a subsidiary) | | |
| - Capital contributed by other investors | 200 000 000 000 | 200 000 000 000 |
| Total | 200 000 000 000 | 200 000 000 000 |

| c) Transactions in equity with owners and distribution of dividends/profits | <u>End of year</u> | <u>Beginning of year</u> |
|---|--------------------|--------------------------|
| - Owners' contributed capital | | |
| + Opening balance of contributed capital | | |
| + Increases in contributed capital during the year | | |
| + Decreases in contributed capital during the year | | |
| + Closing balance of contributed capital | | |
| - Dividends and profits distributed | | |

| d) Shares | <u>End of year</u> | <u>Beginning of year</u> |
|--|--------------------|--------------------------|
| - Number of shares authorized for issuance | 20 000 000 | 20 000 000 |
| - Number of shares issued to the public | 20 000 000 | 20 000 000 |
| + Ordinary shares | 20 000 000 | 20 000 000 |
| + Preference shares (classified as equity) | | |
| - Number of treasury shares repurchased | 1 900 000 | 1 900 000 |
| + Ordinary shares | 1 900 000 | 1 900 000 |
| + Preference shares (classified as equity) | | |
| - Number of shares outstanding | 18 100 000 | 18 100 000 |
| + Ordinary shares | 18 100 000 | 18 100 000 |
| + Preference shares (classified as equity) | | |

Par value of outstanding shares:

đ) Dividends and profits

- *Dividends and profits declared after the end of the annual accounting period:*
 - *Dividends/profits declared on ordinary shares or charter capital:*
 - *Dividends declared on preference shares:*
 - *Share dividends:*
 - *Portion of profit distributed to increase the charter capital of the investee:*
- *Unrecognized cumulative preference share dividends:*
- *Disclosure regarding restrictions on the use of proceeds from public share issuance that are currently restricted (frozen).*

e) Reasons for increases/decreases in components of equity

- *Share premium;*
- *Convertible bond option;*
- *Development investment fund: 23,897,888,303 VND*

- *Treasury shares;*
- *Other equity funds: 4,232,251,900 VND*

g) Income and expenses, gains or losses recognized directly in equity in accordance with specific Vietnamese Accounting Standards.

28. Revaluation surplus

| Item | <i>End of year</i> | <i>Beginning of year</i> |
|---|---------------------------|---------------------------------|
| Reasons for changes between the beginning and end of the year | | |

29. Foreign exchange differences

| Item | <i>End of year</i> | <i>Beginning of year</i> |
|---|---------------------------|---------------------------------|
| - Exchange differences arising from translation of financial statements prepared in foreign currencies into VND | | |
| - Exchange differences arising from other causes (specify the reasons) | | |

30. Off-balance sheet items

| Item | <i>End of year</i> | <i>Beginning of year</i> |
|--|---------------------------|---------------------------------|
| a) Leased assets (operating leases): Total future minimum lease payments under non-cancellable operating lease contracts by maturity | | |
| - Up to 1 year; | | |
| - Over 1 year to 5 years; | | |
| - Over 5 years; | | |
| b) Assets held in custody, consignment, processing, or entrusted import-export services | | |
| - Disclosure of the value and reasons for significant cash and cash equivalents held by the enterprise but restricted from use due to legal limitations or other binding constraints. | | |
| - Detailed disclosure of the nature, quantity, type, technical specifications, standards, and quality of each category of products, materials, goods, and assets held in custody or processing at the end of the accounting period. | | |
| For logistics and warehousing companies, detailed disclosure is required regarding groups of goods held in custody, rights and obligations of the parties in relation to storage, as well as any significant risks associated with such goods. If detailed disclosure is not possible, the reasons must be clearly stated. | | |
| - Goods held for sale on consignment, agency sales, or entrusted import-export services: detailed disclosure of quantity, type, specifications, and quality of each category of goods. | | |
| - Assets pledged or mortgaged: detailed disclosure of each type of pledged/mortgaged asset, term, and counterparty. | | |
| - Assets of other entities found in excess during inventory count. | | |
| c) Infrastructure assets not included in state capital at the enterprise: disclosure of historical cost and accumulated depreciation in accordance with relevant regulations. | | |
| d) Assets of the enterprise used as collateral or mortgage: detailed disclosure of each type of asset used, term, and secured party. | | |
| d) Foreign currencies: detailed disclosure of quantities by original currency. | | |
| Monetary gold: disclosure by domestic measurement unit. | | |
| Precious metals and gemstones: detailed disclosure of cost, quantity, and type. | | |
| e) Written-off bad debts: detailed disclosure of value (in original currency and VND), by debtor and reason for write-off within 10 years from the write-off date. | | |

- g) Deferred interest when purchasing assets on installment or deferred payment: disclosure of number of installments, total interest payable, interest paid, and remaining interest payable.
- h) Deferred interest when selling assets on installment or deferred payment: disclosure of number of installments, total interest receivable, interest collected, and remaining interest receivable.
- i) Other off-balance sheet information to provide useful information for users of financial statements.

31. Value of assets held by the enterprise belonging to other parties but subject to usage restrictions due to legal limitations or contractual obligations (e.g., assets under BCC contracts, blocked cash from public share issuance or capital raising from shareholders, etc.).

| <i>Item</i> | <i>Current year</i> | <i>Beginning of year</i> |
|--|---------------------|--------------------------|
| <i>Depending on the nature of the item, disclosure should be made appropriately in accordance with the actual circumstances of the enterprise)</i> | | |
| - Cash and cash equivalents | | |
| - Receivables | | |
| - Inventories | | |
| - Fixed assets (Property, plant and equipment – PPE) | | |
| - Investment property | | |
| - Other assets | | |
| Total | | |
| - Payables to suppliers (trade payables) | | |
| - Borrowings payable | | |
| - Accrued expenses | | |
| - Other payables | | |
| Total | | |

32. Other information that the enterprise considers necessary to disclose or explain in order to provide useful information to users of the financial statements

- Disclosure of the basis for determining the value of non-monetary assets received from grants, donations, or gifts
- Other relevant information (if any).

VII. Supplementary information for items presented in the Statement of Profit or Loss

Unit of measurement: VND (Vietnamese Dong)

1. Total revenue from sales and service provision

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|--|--|---|
| a) Revenue | | |
| - Revenue from sale of products and goods (excluding revenue from sale or disposal of investment property) | | |
| - Revenue from provision of services (excluding construction services) | 270 902 454 | 202 721 817 |
| - Construction service revenue | | |
| + Construction service revenue recognized during the period | | |
| + Cumulative construction revenue recognized up to the end of the accounting period | | |
| - Revenue from subsidies and grants | | |
| - Other revenue | | |
| Total | 270 902 454 | 202 721 817 |

b) Revenue from related parties (detailed by each counterparty)

- Hong Ha Hanoi Joint Stock Company

c) In case the enterprise generates revenue from transactions involving the sale of condotels, serviced apartments, mixed-use office-residential units, or similar products, the financial statements must disclose the accounting policies, the nature of the contract (rights and obligations of the parties), and the accounting recognition method deemed most appropriate by the enterprise.

2. Revenue deductions (deductions from revenue)

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|----------------------------------|--|--|
| - Trade discounts | | |
| - Sales rebates/price reductions | | |
| - Sales returns | | |
| Total | | |

3. Cost of goods sold (COGS)

| Item | <i>From January 1, 2026, to March 31, 2026</i> | <i>From January 1, 2025, to March 31, 2025</i> |
|--|---|---|
| - Cost of goods sold (excluding carrying amount and disposal costs of investment property) | | |
| - Cost of services provided (including construction services) | 138 972 000 | 134 541 000 |
| - Value of inventory losses during the period | | |
| - Value of each type of inventory shrinkage beyond normal limits during the period | | |
| - Abnormal production costs included directly in cost of goods sold | | |
| - Provision for decline in value of inventories and biological assets | | |
| - Reductions in cost of goods sold | | |
| Total | 138 972 000 | 134 541 000 |

4. Gain/Loss on sale or disposal of investment property

| Item | <i>From January 1, 2026, to March 31, 2026</i> | <i>From January 1, 2025, to March 31, 2025</i> |
|--|---|---|
| - Revenue from sale or disposal of investment property | | |
| - Carrying amount of investment property | | |
| - Costs of sale or disposal of investment property | | |
| Gain/Loss from sale or disposal of investment property | | |

5. Financial income (Revenue from financial activities)

| Item | <i>From January 1, 2026, to March 31, 2026</i> | <i>From January 1, 2025, to March 31, 2025</i> |
|--|---|---|
| - Interest income on deposits | 2 336 615 693 | 22 939 713 |
| - Gain on sale or disposal of financial investments | | |
| - Dividends and profit distributions received in cash or non-monetary assets | | |
| - Foreign exchange gains | | |
| - Interest income from installment or deferred sales | | |
| - Cash discounts received | | |
| - Share transfers (gain from transfer of shares) | | |
| - Other financial income | 797 125 000 | 55 480 000 |
| Total | 3 133 740 693 | 78 419 713 |

6. Financial expenses

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|--|--|--|
| - Borrowing costs | | |
| - Loss on sale or disposal of financial investments | | |
| - Foreign exchange loss | | |
| - Interest income from deferred or installment purchases | | |
| - Trade discount payable | | |
| - Provision for decline in value of trading securities and investment losses | | |
| - Other financial expenses | | |
| - Reductions in financial expenses. | | |
| Total | | |

7. Other income

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|--|--|--|
| - Disposal and sale of fixed assets | | |
| - Gain from revaluation of assets contributed as capital | | |
| - Penalty income received | | |
| - Tax reductions granted | | |
| - Subsidies, grants, donations, and gifts recognized in other income | | |
| - Other items | | |
| Total | | |

8. Other expenses

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|---|--|--|
| - Carrying amount of fixed assets and costs of disposal or sale of fixed assets | | |
| - Loss from revaluation of assets contributed as capital | | |
| - Penalties | 10,258,775 | |
| - Other expenses | | |
| Total | 10 258 775 | |

9. Selling and administrative expenses (General and administrative expenses)

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|---|--|--|
| a) Administrative expenses incurred in the period | 578 909 858 | 284 402 784 |
| + Management staff costs | 315 898 710 | 166 141 000 |
| + Office supplies expenses | 10 933 367 | 9 488 889 |
| + Depreciation of fixed assets | 155 267 772 | 4 431 000 |
| + Taxes, fees and charges | | 3 056 658 |
| + Purchased services expenses | 83,802,238 | 89,034,588 |
| + Other cash expenses | 13 007 771 | 12 250 649 |

b) Selling expenses incurred in the period

- Details of items accounting for 10% or more of total selling expenses;
- Other selling expenses.

expenses

- Reversal of provisions for product and goods warranties;
- Reversal of restructuring provisions and other provisions.
- Other reductions.

10. Production and operating expenses by nature (by element)

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|--|--|--|
| - Raw materials and materials expenses | 22 075 198 111 | 317 893 723 |
| - Labor costs | 1,712,829,456 | 182,251,000 |
| - Construction machine usage costs | | |
| - Depreciation of fixed assets | 155 267 772 | 26 472 000 |
| - Taxes, fees and charges | | 3 056 658 |
| - Tools and office supplies expenses | 10,933,367 | 9,488,889 |
| - Purchased services expenses | 1 041 027 464 | 171 744 362 |

11. Corporate income tax expense

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|--|--|---|
| - Profit before tax | 2 686 761 289 | - 137 802 254 |
| - Tax calculated at current corporate income tax rate | 20% | 20% |
| - Adjustments (to be disclosed in accordance with the specific nature of the enterprise) | | |
| - Non-taxable income | | |
| - Non-deductible expenses | 86 025 834 | |
| - Under/over provisions from prior years | | |
| - Corporate income tax expense | | |
| - Current corporate income tax expense | 554 557 425 | |
| - Deferred corporate income tax expense (**) | | |
| - Corporate income tax expense (*) | | |

(*) Corporate income tax expense for the financial year is estimated based on taxable income and may be subject to adjustments upon review by tax authorities.

| (**) Deferred corporate income tax expense | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|---|---|---|
| - Deferred tax expense arising from taxable temporary differences | | |
| - Deferred tax expense arising from reversal of previously recognized deferred tax assets | | |
| - Deferred tax income arising from deductible temporary differences | | |
| - Deferred tax income arising from unused tax losses and unused tax incentives | | |
| - Deferred tax income arising from reversal of deferred tax liabilities | | |
| - Total deferred corporate income tax expense | | |

VIII. Supplementary information for items presented in the Statement of Cash Flows

1. Cash and cash equivalents held by the enterprise but not available for use

Detailed disclosure of the value and reasons for cash and cash equivalents held by the enterprise but restricted from use due to legal restrictions or other binding obligations that the enterprise must comply with.

2. Non-cash transactions affecting future cash flows statements

Disclosure of non-cash transactions that impact the Statement of Cash Flows in future periods.

| Item | From January 1, 2026, to March 31, 2026 | From January 1, 2025, to March 31, 2025 |
|--|--|--|
| - Acquisition of assets by assuming directly related liabilities or through finance lease arrangements | | |
| - Acquisition of a business through the issuance of shares | | |
| - Debt-to-equity conversion | | |
| - Other non-cash transactions | | |

3. Cash inflows from borrowings during the period:

- Cash received from borrowings under normal loan agreements;
- Cash received from issuance of ordinary bonds;
- Cash received from issuance of convertible bonds;
- Cash received from issuance of preference shares classified as liabilities;

- Cash received from repurchase agreements (repo) and Government bond transactions;
 - Cash received from other forms of borrowing.
4. *Cash outflows for repayment of borrowings during the period:*
- Cash repayment of principal under normal loan agreements;
 - Cash repayment of principal of ordinary bonds;
 - Cash repayment of principal of convertible bonds;
 - Cash repayment of principal of preference shares classified as liabilities;
 - Cash payments for repurchase agreements (repo) and Government bond transactions;
 - Cash repayment of other borrowings.
5. *Acquisition and disposal of subsidiaries during the reporting period:*
- Total consideration for acquisition or disposal of subsidiaries during the period;
 - Portion of consideration paid in cash and cash equivalents;
 - Cash and cash equivalents held by subsidiaries or other acquired/disposed business units;
 - Value of assets (by major categories) other than cash and cash equivalents and liabilities of subsidiaries acquired or disposed of during the period.

IX. Other information

1. Contingent liabilities, commitments, and other financial information:
2. Events occurring after the end of the financial reporting period:
3. Information on related parties:

3.1 Transactions with related parties:

| Indicator | Relationship with the Company | This Year | Last Year |
|---|-------------------------------|-----------|-----------|
| Trade receivables | | - | - |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | - | - |
| Revenue from sales and provision of services | | - | - |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | | |
| Financial income | | - | - |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | | |
| Financial expenses | | - | - |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | | |
| Expenses | | - | - |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | | |

3.2 - Balances with related parties::

| Indicator | Relationship with the Company | End of year | Beginning of year |
|-----------------------------------|-------------------------------|---------------|-------------------|
| Trade receivables | | - | - |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | - | - |
| Advances from customers | | - | - |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | | |
| Trade payables | | 8,296,908,204 | 8,296,908,204 |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | 8,296,908,204 | 8,296,908,204 |
| Borrowings payable | | 3,700,000,000 | 3,700,000,000 |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | 3,700,000,000 | 3,700,000,000 |
| Other payables | | 614,796,000 | 614,796,000 |
| Hong Ha Hanoi Joint Stock Company | Subsidiary company | 614,796,000 | 614,796,000 |

4- Presentation of assets, revenue, and business results by segment (based on business areas or geographical regions) in accordance with the provisions of Accounting Standard No. 28

4.1. Primary segment reporting: By geographical area:

In this period (Year 2026)

| Item | Northern Region | Central Region | Southern Region | Total Reported Segment | Elimination | Total |
|---|--------------------|----------------|-----------------|------------------------|-------------|--------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1. Net Revenue from Sales | 270,902,454 | | | 270,902,454 | | 270,902,454 |
| <i>Including: Net revenue from internal sales</i> | | | | - | | - |
| 2. Cost of Goods Sold | 138,972,000 | | | 138,972,000 | | 138,972,000 |
| Gross Profit | 131,930,454 | - | - | 131,930,454 | - | 131,930,454 |

In the previous period (Year 2025)

| Item | Northern Region | Central Region | Southern Region | Total Reported Segment | Elimination | Total |
|---|-------------------|----------------|-----------------|------------------------|-------------|--------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1. Net Revenue from Sales | 202,721,817 | | | 202,721,817 | | 202,721,817 |
| <i>Including: Net revenue from internal sales</i> | | | | - | | - |
| 2. Cost of Goods Sold | 134,541,000 | | | 134,541,000 | | 134,541,000 |
| Gross Profit | 68,180,817 | - | - | 68,180,817 | - | 68,180,817 |

4.2. Secondary segment reporting: By business:

Balance Sheet as of March 31, 2026

| Item | Construction | Real Estate Transfer | Other | Total Reported Segment | Elimination | Total |
|---------------------|-----------------|----------------------|----------------|------------------------|-------------|-----------------|
| 1 | 2 | 3 | 4 | 5 | 2 | 3 |
| Assets | | | | | | |
| Segment Assets | 490,604,333,457 | 379,500,000 | 19,119,443,695 | 510,103,277,152 | | 510,103,277,152 |
| Liabilities | | | | | | |
| Segment Liabilities | 243,963,165,268 | | 2,555,848,123 | 246,519,013,391 | | 246,519,013,391 |

Balance Sheet as of January 1, 2026

| Item | Construction | Real Estate Transfer | Other | Total Reported Segment | Elimination | Total |
|---------------------|-----------------|----------------------|----------------|------------------------|-------------|-----------------|
| 1 | 2 | 3 | 4 | 5 | 2 | 3 |
| Assets | | | | | | |
| Segment Assets | 479,864,118,756 | 379,500,000 | 19,119,443,695 | 499,363,062,451 | | 499,363,062,451 |
| Liabilities | | | | | | |
| Segment Liabilities | 235,479,342,701 | | 2,431,659,853 | 237,911,002,554 | | 237,911,002,554 |

Income Statement for the period (Year 2026)

| Item | Construction | Real Estate Transfer | Other | Total Reported Segment | Elimination | Total |
|--|--------------|----------------------|----------------------|------------------------|-------------|----------------------|
| 1 | 2 | 3 | 4 | 5 | 2 | 3 |
| Net Revenue | | | 270,902,454 | 270,902,454 | | 270,902,454 |
| <i>Of which: Net Revenue from Intercompany Sales</i> | | | | - | | - |
| Financial Revenue | | | 3,133,740,693 | 3,133,740,693 | | 3,133,740,693 |
| Cost of Production and Business Operations | - | - | 717,881,858 | 717,881,858 | | 717,881,858 |
| - <i>Cost of Goods Sold</i> | | | 138,972,000 | 138,972,000 | | 138,972,000 |
| - <i>Financial Expenses</i> | | | - | - | | - |
| - <i>Selling Expenses</i> | | | - | - | | - |
| - <i>Administrative Expenses</i> | | | 578,909,858 | 578,909,858 | | 578,909,858 |
| Segment Business Results | - | - | 2,686,761,289 | 2,686,761,289 | | 2,686,761,289 |
| Other Income | | | - | - | | - |
| Profit (Loss) Before Tax | - | - | 2,686,761,289 | 2,686,761,289 | | 2,686,761,289 |

Income Statement for the Previous Period (Year 2025)

| Item | Construction | Real Estate Transfer | Other | Total Reported Segment | Elimination | Total |
|--|--------------|----------------------|----------------------|------------------------|-------------|----------------------|
| 1 | 2 | 3 | 4 | 5 | 2 | 3 |
| Net Revenue | | | 202,721,817 | 202,721,817 | | 202,721,817 |
| <i>Of which: Net Revenue from Intercompany Sales</i> | | | | - | | - |
| Financial Revenue | | | 78,419,713 | 78,419,713 | | 78,419,713 |
| Cost of Production and Business Operations | - | - | 418,943,784 | 418,943,784 | | 418,943,784 |
| - <i>Cost of Goods Sold</i> | | | 134,541,000 | 134,541,000 | | 134,541,000 |
| - <i>Financial Expenses</i> | | | - | - | | - |
| - <i>Selling Expenses</i> | | | - | - | | - |
| - <i>Administrative Expenses</i> | | | 284,402,784 | 284,402,784 | | 284,402,784 |
| Segment Business Results | - | - | (137,802,254) | (137,802,254) | | (137,802,254) |
| Other Income | | | - | - | | - |
| Profit (Loss) Before Tax | - | - | (137,802,254) | (137,802,254) | | (137,802,254) |

5. Comparative information (changes in information in the financial statements of prior reporting periods)

6. Information on the going concern assumption applied when management identifies events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. In such cases, the financial statement notes must:

- Fully describe the principal events or conditions that give rise to significant doubt about the entity's ability to continue as a going concern, and management's plans to address these events or conditions;
- Disclose uncertainties known to management related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern;
- State management's conclusion on whether there are material uncertainties related to going concern, and whether the entity is able or unable to realize its assets and discharge its liabilities in the normal course of business.

7. Disclosure of significant assumptions and estimates, including:

- a) The nature of assumptions or estimation uncertainty;
- b) The reasons and amounts that may be affected by such assumptions or uncertainties;
- c) Assessment of the likelihood of different possible outcomes;
- d) Expected actions/solutions by management to mitigate impacts on financial statement items if uncertainties occur in the following financial year.

8. Other mitigation measures/solutions (if any)

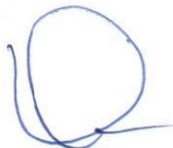
X. Amendments and additions to financial statement templates

Changes compared to the financial statement forms issued by the Ministry of Finance (if any):

- Names of indicators that have been amended or supplemented: ...
- Contents of indicators that have been amended or supplemented: ...
- Reasons for changes: ...

Approved, April 22, 2026

Preparer



Nguyen Thi Hoa Vinh

Chief Accountant



Nguyen Thi Hoa Vinh

Deputy General Director



Tran Thi Thanh Binh