



CENTURY 21 JOINT STOCK COMPANY

41 Nguyen Thi Minh Khai Str, Sai Gon Ward, Ho Chi Minh city

Website: C21.com.vn - Tax code : 0300978657

FINACIAL STATEMENTS

QUATER 2/2026

STATEMENT OF FINANCIAL POSITION

as at 30 Jun 2026

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

	Code	Notes	30/06/2026 VND	01/01/2026 VND
ASSETS				
A. CURRENT ASSETS	100		33,094,773,266	30,873,972,043
I. Cash and cash equivalents	110	VI.1	11,828,763,852	9,883,232,210
1. Cash	111		4,757,996,155	4,823,588,741
2. Cash equivalents	112		7,070,767,697	5,059,643,469
II. Short-term financial investment	120	VI.2a	13,501,580,586	13,405,173,020
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities (*)	122		-	-
3. Held to maturity investment	123		13,501,580,586	13,405,173,020
4. Provision for diminution in value of short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for losses on other short-term investments (*)	126			
III. Current accounts receivables	130		7,523,833,216	6,617,180,134
1. Short-term trade receivables	131	VI.3	388,462,128	835,483,413
2. Short-term advances to suppliers	132		835,188,605	834,688,605
3. Intercompany receivables	133		-	-
4. Receivables according to the Progress of Construction Contract Plans	134		-	-
5. Other short-term receivables	135	VI.4	7,135,123,032	6,606,948,665
6. Provision for doubtful debts (*)	136	VI.5	(834,940,549)	(1,659,940,549)
7. Pending asset shortages for resolution	137		-	-
VI. Inventory	140		107,587,965	94,561,219
1. Inventories	141	VI.6	107,587,965	94,561,219
2. Provision for inventory devaluation (*)	142		-	-
V. Short-term biological assets	150			
1. Short-term bearer livestock	151			
2. Short-term bearer plants	152			
3. Provision for losses on short-term biological assets (*)	153			
VI. Other current assets	160		133,007,647	873,825,460
1. Short-term prepaid expenses	161		35,196,249	79,033,120
2. Value-added tax deductible	162		-	-
3. Taxes and other receivables from the State	163		97,811,398	794,792,340
4. Government Bond Repurchase Transactions	164		-	-
5. Other Current assets	165		-	-

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	Code	Notes	30/06/2026 VND	01/01/2026 VND
B. NON CURRENT ASSETS	200		794,158,181,203	795,674,610,592
I. Long-term receivables	210		106,177,268,636	106,177,268,636
1. Long-term receivables from customers	211	VI.3	36,166,093,916	36,166,093,916
2. Long-term prepaid to suppliers	212		-	-
3. Operation capital at sub-units	213		-	-
4. Long-term intercompany receivables	214		-	-
5. Other long-term receivables	215	VI.5	70,011,174,720	70,011,174,720
6. Provision for doubtful debts (*)	216		-	-
II. Fixed assets	220		529,913,443	457,581,215
1. Tangible fixed assets	221	VI.8	529,913,443	457,581,215
- Cost	222		5,659,184,404	5,509,765,313
- Accumulated depreciation (*)	223		(5,129,270,961)	(5,052,184,098)
2. Finance lease assets	224		-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	VI.9	-	-
- Cost	228		45,662,840	45,662,840
- Accumulated depreciation (*)	229		(45,662,840)	(45,662,840)
III. Long-term biological assets	230			
1. Bearer livestock for periodic products	231			
a) Immature bearer livestock for periodic products	232			
b) Mature bearer livestock for periodic products	233			
- Historical costs	234			
- Accumulated depreciation (*)	235			
2. Long-term consumable biological assets - livestock	236			
3. Long-term bearer plants	237			
4. Provision for losses on long-term biological assets (*)	238			
VI. Investment properties	240	VI.10	4,304,449,205	4,497,779,255
1. Cost	241		38,102,379,801	38,102,379,801
2. Accumulated depreciation (*)	242		(33,797,930,596)	(33,604,600,546)
V. Long-term assets in progress	250		157,149,598,851	155,995,953,400
1. Construction in progress	251	VI.7	157,149,598,851	155,995,953,400
2. Capital construction in progress	252		-	-
VI. Long-term investment	260	VI.2b	523,217,536,382	525,507,077,726
1. Investments in subsidiaries	261		669,916,024,378	669,916,024,378
2. Investment in jointly controlled entities and associate	262		15,800,000,000	15,800,000,000
3. Investment in other units	263		27,377,500,000	27,377,500,000
4. Provision for losses on long-term investments in other entities (*)	264		(189,875,987,996)	(187,586,446,652)
5. Long-term held-to-maturity investments	265		-	-
6. Provision for diminution in value of long-term held-to-maturity investments (*)	266		-	-
VII. Other long-term assets	270		2,779,414,686	3,038,950,360
1. Long-term prepaid expenses	271	VI.11	497,587,985	757,123,659
2. Deferred tax assets	272	VI.16	2,281,826,701	2,281,826,701
3. Equipment, materials, spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100+200)	280		827,252,954,469	826,548,582,635

CENTURY 21 JOINT STOCK COMPANY
STATEMENT OF FINANCIAL POSITION
as at 30 Jun 2026

Form No. B 01 – DN

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

	Code	Notes	30/06/2026 VND	01/01/2026 VND
RESOURCES				
C. LIABILITIES	300		179,700,630,585	180,560,851,517
I. Current liabilities	310		67,754,116,243	68,486,450,167
1. Short-term trade payables	311	VI.12	518,168,065	521,343,224
2. Short-term advances from customers	312		24,000,887	256,598
3. Dividends and profit payable	313			
4. Short-term taxes and amounts payable to state budget	314	VI.13	313,943,015	353,292,170
5. Payables to employees	315		499,137,146	539,884,884
6. Short-term accrued expenses	316	VI.14	11,409,133,507	11,409,133,507
7. Short-term Intercompany payable	317		-	-
8. Short-term payables from construction contracts	318		-	-
9. Short-term unearned revenue	319		-	202,399,246
10. Other short-term payables	320	VI.15	50,745,773,456	50,620,872,230
11. Short-term borrowings and financial lease	321		-	-
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323		4,243,960,167	4,839,268,308
14. Price stabilization fund	324		-	-
15. Government bond repurchase transactions	325		-	-
II. Non Current liabilities	330		111,946,514,342	112,074,401,350
1. Long-term trade payables	331		-	-
2. Long-term Advances from customers	332		-	-
3. Long-term taxes and amounts payable to state budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intraccompany payables for operating capital received	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term unearned revenue	337		-	-
8. Long-term provisions	338	VI.15	111,946,514,342	112,074,401,350
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bond	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Provision for long-term liabilities (*)	343		-	-
14. Fund for science and technology development	344		-	-

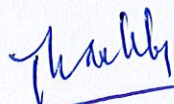
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STATEMENT OF FINANCIAL POSITION

as at 30 Jun 2026

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

	Code	Notes	30/06/2026 VND	01/01/2026 VND
D. OWNERS' EQUITY	400		647,552,323,884	645,987,731,118
1. Share capital	411	VI.17	193,363,710,000	193,363,710,000
- Shares with voting rights	411a		193,363,710,000	193,363,710,000
- Preference shares	411b		-	-
2. Share premium	412		155,800,315,462	155,800,315,462
3. Bond conversion option	413		-	-
4. Owner's other capital	414		-	-
5. Treasury shares (*)	415		(25,666,224,588)	(25,666,224,588)
6. Differences upon asset revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		32,654,220,091	32,654,220,091
9. Other funds	419		-	-
10. Undistributed earnings after tax	420		291,400,302,919	289,835,710,153
- Undistributed earnings up to prior year-old	420a		289,835,710,153	293,836,166,607
- Undistributed earnings up of current year	420b		1,564,592,766	(4,000,456,454)
TOTAL LIABILITIES AND OWNERS'EQUITY (440 = 300+400)	440		827,252,954,469	826,548,582,635



NGUYỄN THANH VY
Preparer / Accountant



TRẦN THẾ VINH
CHAIRMAN OF THE BOARD OF DIRECTORS
Ho Chi Minh City, Jul. 29., 2026

CENTURY 21 JOINT STOCK COMPANY
INCOME STATEMENT
For the period from 01/01/2026 to 30/06/2026

Form No. B 03 – DN

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

ITEMS	Code	TM	Quarter 2/2026	Quarter 2/2025	From 01/01/2025 To 30/06/2026	From 01/01/2025 To 30/06/2025
			VND	VND	VND	VND
1. Revenue from sales of goods and rendering of services	01	VII.1	8,800,277,403	9,041,646,923	17,645,671,259	17,837,541,263
2. Revenue deductions	02	VII.2	13,928,284	-	46,213,716	-
3. Net revenue (10 = 01 - 02)	10		8,786,349,119	9,041,646,923	17,599,457,543	17,837,541,263
4. Costs of goods and rendering of services	11	VII.3	2,425,517,538	2,221,929,484	4,472,049,904	4,459,402,294
5. Gross profit (20 = 10 - 11)	20		6,360,831,581	6,819,717,439	13,127,407,639	13,378,138,969
6. Gain/loss from sale and disposal of investment property	21					
7. Financial income	22	VII.4	105,965,008	34,553,048	298,257,678	1,794,916,394
8. Finance expenses	23	VII.5	2,876,647,221	8,048,955,319	6,883,291,344	21,084,902,130
In which: Interest expenses	24		-	-	-	-
9. Selling expenses	25	VII.8	-	136,883,392	374,069,634	136,883,392
10. General and administrative	26	VII.8	609,608,018	1,041,588,502	1,553,849,373	2,454,351,874
11. Operating profit (30=20+21+22-(23+25+26))	30		2,980,541,350	(2,373,156,726)	4,614,454,966	(8,503,082,033)
12. Other income	31	VII.6	154,810,143	17,300,000	219,510,143	401,537,685
13. Other expenses	32	VII.7	942,999,484	113,951,375	1,059,706,018	299,194,626
14. Other profit (40=31-32)	40		(788,189,341)	(96,651,375)	(840,195,875)	102,343,059
15. Accounting profit before tax (50=30+40)	50		2,192,352,009	(2,469,808,101)	3,774,259,091	(8,400,738,974)
16. Current corporate income tax expense	51	VII.9	1,086,445,299	-	1,885,543,022	-
17. Deferred tax (expense) income	52	VII.10	-	-	-	-
18. Net profit after tax (60=50-51-52)	60		1,105,906,710	(2,469,808,101)	1,888,716,069	(8,400,738,974)

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NGUYỄN THANH VY
Preparer / Accountant

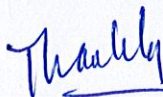


TRẦN THẾ VINH
CHAIRMAN OF THE BOARD OF DIRECTORS
Ho Chi Minh City, Jul. 29., 2026

CASH FLOW STATEMENT

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

ITEMS	Code	From 01/01/2026 To 30/06/2026 VND	From 01/01/2025 To 30/06/2025 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	3,774,259,091	(8,400,738,974)
2. <i>Adjustments for</i>			
- Depreciation and amortisation	02	270,416,913	382,600,181
- Provisions	03	1,464,541,344	16,490,382,613
- Exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies	04	-	-
- (gains)/losses from disposals of investments	05	(298,257,678)	(1,794,916,394)
- Borrowing Costs	06	-	-
- Other adjustments	07	(876,076,209)	(3,862,075,417)
3. <i>Operating profit (loss) before changes in working capital</i>	08	4,334,883,461	2,815,252,009
- Increase (decrease) in receivables	09	615,327,860	(634,810,877)
- Increase (decrease) in inventories	10	(1,166,672,197)	(202,832,226)
- Increase/Decrease of payables (interest and payable CIT e)	11	(1,251,075,625)	(3,122,371,196)
- Increase (decrease) in prepaid expenses	12	303,372,545	282,058,501
- Increase (decrease) in trading securities	13	-	-
- Paid Borrowing Costs	14	-	-
- Corporate income tax paid	15	(1,188,562,080)	(236,214,895)
- Other receipts from operating activities	16	-	-
- Other cash outflows from operating activities	17	-	-
Net cash flows from (used in) operating activities	20	1,647,273,964	(1,098,918,684)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchases of fixed assets	21	-	-
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	-
3. Payments for loans	23	-	-
4. Collections from loans	24	-	-
5. Payments for investments in other entities	25	-	-
6. Proceeds from sale of investments in other entities	26	-	-
7. Interest and dividends received	27	298,257,678	1,794,916,394
Net cash flows used in investing activities	30	298,257,678	1,794,916,394
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Receipts from issuing shares, contribution of owners	31	-	-
2. Payments for returning owner's equity, buying Treasury share	32	-	-
3. Receipts from borrowings	33	-	-
4. Repayments of borrowings	34	-	-
5. Payments for finance lease liabilities	35	-	-
6. Dividends paid	36	-	-
Net cash flows from financing activities	40	-	-
Net increase (decrease) in cash and cash equivalents for the period (50=20+30+40)	50	1,945,531,642	695,997,710
Cash and cash equivalents at beginning of period	60	9,883,232,210	12,427,828,422
Effect of foreign exchange differences		-	-
Cash and cash equivalents at end of period (70=50+60+61)	70	11,828,763,852	13,123,826,132



NGUYỄN THANH VY
Preparer / Accountant



TRẦN THẾ VINH

CHAIRMAN OF THE BOARD OF DIRECTORS
Ho Chi Minh City, Jul. 29, 2026

This Notes to the Financial Statements is an integral part of and should be read in conjunction with the accompanying financial statements.

I. Business Activities of the Company

1. **Form of Ownership:** Century 21 Joint Stock Company ("Company") is a joint stock company established under business registration certificate No. 0300978657 initially issued on October 10, 1997 and and subsequently amended by the Department of Planning and Investment of Ho Chi Minh City.
2. **Business Scope**
Real estate business, real estate services, hotel and resort operations, restaurant and catering services, and entertainment complexes....
3. **Business Activities**
Industrial and civil construction;
Repair and interior decoration;
Manufacturing construction materials, road and bridge construction, land leveling, and housing business (construction of houses for sale or lease);
Trading in construction materials and interior decoration goods;
Commercial services;
Exploiting and trading non-metallic minerals;
Operation of guest houses, lodges, tourism accommodations, camping sites, tourism villages, and restaurants (excluding operations in Ho Chi Minh City)
Real estate business;
Real estate services;
Transporting passengers by car;
Operation of tourist accommodations: hotels (must meet star rating standards and are not operated at the registered headquarters);
Preschool education - Primary education;
Sports and recreational education: fishing, water-based games;
Operation of care and rehabilitation facilities (excluding medical examination and treatment services);
Manufacturing building materials from clay;
Farming and Animal husbandry
Afforestation and forest care (excluding operations at the registered headquarters)
4. **Normal Business Cycle:** The Company's normal business cycle spans 12 months, following the standard fiscal year from January 1 to December 31
5. **Business Operations:**
The Company's headquarters is located at Tuoi Tre Building, No. 41 Nguyen Thi Minh Khai Street, Sai Gon Ward, Ho Chi Minh City.
The Company primarily operates in the real estate business, including the management and commercial exploitation of Tuoi Tre Office Building (Yoco Building) at No. 41 Nguyen Thi Minh Khai Street, Sai Gon Ward, Ho Chi Minh City, as well as lodging and tourism services

Currently, the Company is directly investing in projects such as :
 - A residential project about 6.5 hectares in Phuoc Long, Ho Chi Minh city;
 - A residential project about 6 ha at lot 9B7 - Saigon South Urban Area ("Camellia Garden Project"), Ho Chi Minh City
 - Mui da tourism project, Lam Dong province.

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6. Corporate Structure

+ Investments in subsidiaries

Company	Investment interest	Ownership (%)
1. Sao Mai The Ky 21 Co., Ltd	46.710.674.378	80,00%
2. Ham Tan The Ky 21 Co., Ltd	198.100.000.000	100,00%
3. An Viet The Ky 21 Co., Ltd.	42.465.850.000	99,56%
4. Schengen Invest Joint Stock Company	382.639.500.000	60,02%
Total	669.916.024.378	

- Sao Mai The Ky 21 Co., Ltd:
 - Main business activities: Exploiting mineral water and mud for resort and commercial purposes.
- Ham Tan The Ky 21 Co., Ltd:
 - Main business activities: Operating restaurants, guesthouses, hotels, and other tourism-related services at Mom Da Chim resort & Spa.
- An Viet The Ky 21 Co., Ltd:
 - Main business activities: Forest management combined with agricultural production.
- Schengen Invest Joint Stock Company
 - Main business activities: Real estate business, including ownership, use, or leasing of land use rights

+ Investments in jointly entities and associate

Company	Investment interest	Ownership (%)
1. Tan Uyen Co., Ltd	15.000.000.000	41,00%
2. Nhon Trach The Ky 21 Investment Co., Ltd	800.000.000	40,00%
Total	15.800.000.000	

- Nhon Trach The Ky 21 Investment Co., Ltd
 - Main business activities: Developing an eco-tourism area.

II. Accounting period, currency used in accounting

1. **Fiscal year:** The Company's fiscal year follows the calendar year, commencing on January 1 and ending on December 31 annually
2. **Accounting current:** The financial statements are prepared and presented in Vietnamese Dong (VND)

III. Applied Accounting Standards and Regime

1. **The applied accounting regime:** The applied accounting regime: The Company adopts the Vietnamese Accounting System in accordance with the guidance under Circular No. 99/2015/TT-BTC, issued by the Ministry of Finance of Vietnam on October 27, 2025, along with subsequent amendments, supplements, and other relevant legal regulations
2. **Statement of Compliance with Accounting Standards and Accounting Regime**
The Company has prepared and presented its financial statements in accordance with the Vietnamese Accounting Standards and relevant legal regulations. The financial statements fairly and honestly present the Company's financial position, business performance, and cash flows.

The selection of figures and information disclosed in the Notes to the Financial Statements is based on the materiality principle and follows the guidance in Vietnamese Accounting Standard No. 21 – "Presentation of Financial Statements."

IV. Applied Accounting Policies.

1. Recognition Principles for Cash and Cash Equivalents

Cash includes cash on hand and demand deposits at banks. Cash equivalents are short-term investments with a maturity of no more than three months from the date of investment, which are easily convertible into a known amount of cash with an insignificant risk of changes in value at the reporting date.

2. Foreign Currency Transactions

Transactions in currencies other than VND are translated into VND at the actual exchange rate at the transaction date. Monetary assets and liabilities denominated in foreign currencies as of the reporting date are revalued at the exchange rates announced by the bank at the statement of financial position date.

All foreign exchange differences arising during the year and from year-end revaluations are recognized in financial income or expenses for the year.

3. Accounting for Financial Investments

a) Held to maturity investment:

- Recorded at historical cost.
- Basis for determining impairment losses: assessed recoverability:

b) Loans

- Recorded at historical cost.
- Basis for making provision for doubtful debts: assessment of uncollectible receivables

c) Investments in Subsidiaries, Joint Ventures, and Associates

- Subsidiaries, joint ventures, and associates are determined based on the ownership percentage
- Investments in these entities are recorded at historical cost
- Basis for recognizing impairment losses: financial statements of subsidiaries, joint ventures, and associates

d) Investments in Equity Instruments of Other Entities:

- Recorded at historical cost.
- Basis for recognizing impairment losses: financial statements of the invested entities

4. Accounting for Receivables

- Receivables are presented in the financial statements at their carrying amounts, which include trade receivables and other receivables, net of provisions for doubtful debts
- The provision for doubtful debts represents the portion of receivables that the Company expects to be uncollectible at the reporting date. Any increase or decrease in the provision balance is recorded as an expense in the administrative expenses section of the income statement

5. Principles of accounting for inventories:

Principles of Inventory Recognition

Inventory is recognized at cost (-) net of provision for devaluation and provision for obsolete or impaired inventor

Determination of Inventory Cost:

- Real estate inventory as land use rights: Includes purchase costs and other directly related expenses incurred to bring the inventory to its current location and conditio
- Work-in-progress costs of projects: Includes infrastructure investment costs, land clearance and compensation costs, and land use rights costs incurred during project implementation

Provision for Inventory Devaluation

A provision for inventory devaluation is recognized when the net realizable value of inventory is lower than its cost. Net realizable value is determined as the estimated selling price minus the

estimated costs of completion and the estimated selling expenses. The amount of inventory devaluation provision is the difference between the cost of inventory and its lower net realizable value. This provision is established for each inventory item where the cost exceeds the net realizable value.

6. Principles of Recognition and Depreciation of Fixed Assets, Finance Leases, and Investment Properties

a) Accounting Principles for Tangible and Intangible Fixed Assets

- Tangible and intangible fixed assets are recorded at historical cost less accumulated depreciation
- The historical cost of fixed assets includes the purchase price and directly attributable costs necessary to bring the asset into use
- Expenditures on acquisitions, upgrades, and improvements of fixed assets are capitalized as an increase in the historical cost of the asset, whereas maintenance and repair costs are recorded as expenses in the current year
- When an asset is sold or disposed of, its historical cost and accumulated depreciation are written off, and any resulting gains or losses from disposal are recognized in the business results.
- Fixed asset depreciation is calculated using the straight-line method over the estimated useful life as follows:

Machinery & Equipment	2 – 7 years
Vehicles	3-8 years
Management Tools	3 – 6 years
Accounting Software	3 years

b) Accounting Principles for Investment Properties

- **Recognition Principle:** Investment properties are recorded at historical cost less accumulated depreciation. The historical cost of investment properties includes all cash or cash-equivalent expenditures incurred or the fair value of exchanged assets to acquire the investment property up to the point of purchase or completion of construction
- **Cost of Acquired Investment Properties:** Includes the purchase price and directly related costs, such as legal advisory service fees, registration taxes, and other related expenses
- **Subsequent Expenditures:** Costs incurred after initial recognition of investment properties are recognized as expenses in the period incurred unless these costs are expected to generate additional future economic benefits beyond the initially assessed level, in which case they are capitalized as an increase in the historical cost of the investment property.
- **Disposal of Investment Properties:** When an investment property is sold, its historical cost and accumulated depreciation are written off, and any resulting gains or losses are recognized in the income statement for the period.
- **Depreciation Method:** Investment properties are depreciated using the straight-line method based on their estimated useful life.
- **Estimated Useful Life of Investment Properties :**

Buildings & Structures	6 – 25 years
Land Use Rights (long-term, stable)	Not depreciated

7. Business Cooperation Contracts

The Company is engaged in the business operation of the Tuổi Trẻ Office Building (Yoco Building) located at 41 Nguyễn Thị Minh Khai, Phường Sài Gòn, Ho Chi Minh City. This building was jointly invested in and developed by the Company and Tuổi Trẻ Newspaper, under the Company's management and operation, with each party contributing 50% of the capital

The Company also cooperates with Nam Long Investment Corporation in the Camellia residential project, with respective capital contributions of 40% and 60%. As per the agreement, this project is under the Company's control and management, and after-tax profits will be distributed based on the capital contribution ratios.

Accounting Treatment for Business Cooperation Contracts under the Company's Control and Management :

- Capital contributions received from partners are recorded under "Other Long-term Payables" in the Statement of financial position. If the capital contribution is due for repayment within the next 12 months, it is classified as "Other Short-term Payables."
- All revenue and expenses related to the business cooperation activities are recognized in the Company's Income Statement.
- Profit shares allocated to partners under these contracts are recorded as a Financial Expense in the Company's Income Statement.

8. Appropriation of Funds

As stipulated in the Company's Charter, post-tax profits are allocated to various funds, including the Reward and Welfare Fund, which is appropriated at a rate of 5% of net profit.

9. Principles of Deferred Corporate Income Tax Accounting

a) Principles for Accounting for Deferred Tax Assets

- The carrying amount of deferred corporate income tax assets is reviewed at the end of the financial year. It must be reduced to the extent that sufficient taxable profit is not expected to be available to allow the realization of part or all of the deferred tax assets. Previously unrecognized deferred tax assets are reassessed at the end of the financial reporting period and recognized if there is sufficient taxable profit to utilize these deferred tax assets.
- Deferred tax assets and deferred tax liabilities are determined based on the tax rates expected to apply in the period when the asset is recovered or the liability is settled, using the tax rates and tax laws in effect at the end of the financial year
- The Company offsets deferred tax assets and deferred tax liabilities only when the taxable entities have a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred tax assets and deferred tax liabilities relate to the corporate income tax of the same taxable entity and are administered by the same tax authority.

b) Principles for Accounting for Deferred Tax Liabilities

- Deferred corporate income tax is determined for temporary differences at the financial year-end between the taxable base of assets and liabilities and their carrying amounts in the financial statements
- Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences, tax loss carryforwards, and unused tax incentives when it is probable that sufficient taxable profit will be available in the future to utilize these deductible temporary differences, tax losses, and unused tax incentives
- Deferred corporate income tax is recognized in the income statement unless it relates to an item recorded directly in equity, in which case, the deferred tax is also recognized directly in equity.

10. Principles of Prepaid Expense Accounting

- Prepaid expenses at the Company include actual expenses incurred that relate to the business performance of multiple accounting periods
- **Method of Amortization:** Prepaid expenses are allocated to operating expenses on a straight-line basis over the relevant periods. The allocation period is determined based on the nature and extent of each type of expense:
 - o **Short-term prepaid expenses:** Amortized within 12 months.
 - o **Long-term prepaid expenses:** Amortized over a period from 12 to 36 months

11. Principles of Accounting for Liabilities

- Liabilities are recognized at their original cost and not lower than the obligation to be settled.
- The Company classifies liabilities into accounts payable to suppliers, internal payables, and other payables based on the nature of the transaction or the relationship between the Company and the creditor
- Liabilities are tracked in detail based on payment terms, creditors, and other relevant factors as required for the Company's management
- At the financial reporting date, the Company recognizes a payable immediately when there is sufficient evidence indicating that a loss is likely to occur, in accordance with the principle of prudence

12. Principles of Accrued Expense Recognition

- Accrued expenses include project costs incurred during the reporting period but not yet paid. These expenses are recognized based on reasonable estimates of the amounts payable according to contracts and agreements

13. Principles of Equity Recognition

- **Owner's contributed capital** is recorded based on the actual contributed amount
- **Share premium** is recorded as the difference between the issuance price and the par value of issued shares
- **Profit distribution and dividend policy** are determined in accordance with the resolutions approved at the Annual General Meeting of Shareholders (AGM)

14. Principles and Methods for Revenue and Other Income Recognition

- **Principles and Methods for Recognizing Service Revenue**
 - + Revenue from service transactions is recognized when the outcome of the transaction can be reliably estimated. If the service transaction spans multiple periods, revenue is recognized based on the portion of work completed as of the statement of financial position date.
 - + Service revenue is recognized when all four (4) of the following conditions are met:
 1. Revenue is reasonably certain. If a contract allows the buyer to return the purchased service under specific conditions, revenue is only recognized when those conditions no longer exist and the buyer is no longer entitled to return the service.
 2. The Company has received or will receive economic benefits from the service transaction.
 3. The portion of work completed as of the statement of financial position date can be determined.
 4. The costs incurred and the costs required to complete the service transaction can be measured reliably.
 - + If the contract outcome cannot be reliably determined, revenue is recognized only to the extent that the recognized costs are recoverable.
- **Principles and Methods for Recognizing Financial Revenue**
 - + Financial revenue includes interest income, dividends, profit-sharing, and other financial activities.
 - + **Interest income** is recognized on an accrual basis using the effective interest rate for each period.

+ **Dividends and profit-sharing** are recognized when the shareholder has the right to receive dividends, or the capital-contributing party has the right to receive profit distribution.
+ If a previously recognized revenue amount becomes uncollectible or uncertain, the uncollectible portion must be recorded as an expense in the current period rather than as a reduction of revenue.

15. Principles of Cost of Goods Sold (COGS) Accounting

- COGS reflects the cost value of products, goods, services, and investment properties sold during the period, as well as related costs of real estate business activities and other expenses recognized as COGS or as a reduction of COGS in the reporting period.
- COGS is recognized at the time of the transaction or when there is a reasonably certain likelihood of incurring the cost in the future, regardless of whether payment has been made.
- COGS and revenue are recognized simultaneously, following the matching principle.
- Any abnormal cost overruns beyond normal consumption levels are immediately recognized as COGS under the principle of prudence

16. Principles of Financial Expense Accounting

- Financial expenses include: Profit-sharing expenses in joint ventures; provision for impairment of financial investments, other financial expenses.
- Financial expenses are recognized based on the actual incurred amount in the period and when they can be reliably determined with sufficient supporting evidence

17. Principles and Methods of Recognizing Current and Deferred Income Tax Expenses

- Current and Deferred Income Tax Expenses are determined based on taxable income and the applicable corporate income tax rate for the current year
- Deferred Income Tax Expenses are determined based on deductible temporary differences, taxable temporary differences, and the applicable corporate income tax rate
- No offsetting is made between current Deferred Income Tax Expenses expenses and deferred Deferred Income Tax Expenses expenses.

V. Other Information:

VI. Additional Information on Items Presented in the Statement of financial position

1. Cash and Cash Equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	83.338.507	1.540.000
Demand deposits at banks	4.674.657.648	4.822.048.741
Term deposits at banks with a maturity of no more than 3 months	7.070.767.697	5.059.643.469
	11.828.763.852	9.883.232.210

Details of Cash and Cash Equivalents by Currency:

30/06/2026			01/01/2026	
Currency	Equivalent in VND		Currency	Equivalent in VND
VND	11.828.763.852	11.828.763.852	9.883.232.210	9.883.232.210
USD	-	-	-	-
	11.828.763.852		9.883.232.210	

2. Financial Investments

(a) Held-to-Maturity Investments

	30/06/2026 VND	01/01/2026 VND
Short-term		
Term deposits at banks	13.501.580.586	13.405.173.020
	<u>13.405.173.020</u>	<u>13.405.173.020</u>

(b) Financial Investments and Equity Contributions to Other Entities

	30/06/2026 VND	01/01/2026 VND
At Cost:		
Investment in subsidiaries	669.916.024.378	669.916.024.378
Investment in joint ventures and associates	15.800.000.000	15.800.000.000
Investment in other entities	27.377.500.000	27.377.500.000
Total at Cost	<u>713.093.524.378</u>	<u>713.093.524.378</u>
Provision:		
Investment in subsidiaries	(160.997.959.196)	(158.937.958.055)
Investment in joint ventures and associates	(15.136.123.367)	(15.136.123.367)
Investment in other entities	(13.741.905.433)	(13.512.365.230)
Total Provision	<u>(189.875.987.996)</u>	<u>(187.586.446.652)</u>
Net Carrying Amount	<u>523.217.536.382</u>	<u>525.707.077.726</u>

CENTURY 21 JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS
as at 30 Jun 2026 and for the year ended

Form No. B 09 – DN
(Attached to Circular No. 99/2025/TT-BTC dated October 27, 2025,
of the Minister of Finance)

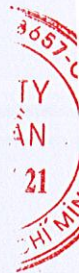
Value of Investments and Ownership Percentage

Company	Location	Principal Activities	Operational Status	Ending Balance	(%)	Beginning Balance	(%)
Investments in Subsidiaries							
Sao Mai The Ky 21 Co., Ltd	Khanh Hoa Province	Exploiting mineral water and mud for tourism and commercial purposes	Operating	669.916.024.378	80,00%	669.916.024.378	80,00%
Ham Tan The Ky 21 Co., Ltd	Lam Dong Province	Hospitality and tourism services at Resort Spa Mỏm Đá Chim	Operating	198.100.000.000	100,00 %	198.100.000.000	100,00%
Cong ty TNHH An Viet The Ky 21 Co., Ltd	Lam Dong Province	Forest management and agricultural production	Operating	42.465.850.000	99,56%	42.465.850.000	99,56%
Schengen Invest JSC	Ho Chi Minh City	Real estate business	Operating	382.639.500.000	60,02%		
Investments in Associates and Joint Ventures							
Tân Uyen Co., Ltd	Ho Chi Minh City	Manufacturing and trading construction materials	Ceased operations, fully provisioned	15.800.000.000	41,00%	398.439.500.000	41,00%
Nhon Trach The Ky 21 Investment Co., Ltd.	Đồng Nai Province	Development of ecological tourism projects	Under development	800.000.000	40,00%	800.000.000	40,00%

CENTURY 21 JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS
as at 30 Jun 2026 and for the year ended

Form No. B 09 – DN
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<i>Investments in Other Entities</i>									
Vien Dong Securities JSC	Ho Chi Minh City	Securities trading	Ceased operations, fully provisioned	27.377.500.000	27.377.500.000	6.750.000.000	5,00%	6.750.000.000	5,00%
Minh Tran Agricultural Science JSC	Vinh Long Province	Cultivation, livestock farming, forestry, and fisheries	Developing fruit plantations	137.500.000	137.500.000	0,50%	0,50%	137.500.000	0,50%
Dao Ngoc The Ky 21 One-Member Co., Ltd.	An Giang Province	Hospitality, tourism, and retail services	Operating	9.300.000.000	9.300.000.000	15,00%	15,00%	9.300.000.000	15,00%
The Ky 21 Agricultural Development JSC	Ho Chi Minh City	Agricultural project development	Operating	11.190.000.000	11.190.000.000	18,65%	18,65%	11.190.000.000	18,65%



Financial Investments and Equity Contributions to Other Entities (continued)

Details of Long-term Financial Investment Provisions:

	30/06/2026 VND	01/01/2026 VND
Investment in Subsidiaries		
Ham Tan The Ky 21 Co., Ltd	73.475.447.039	68.363.344.822
An Viet The Ky 21 Co., Ltd	42.465.850.000	42.465.850.000
Schengen Invest JSC	45.056.662.157	48.108.763.233
	160.997.959.196	158.937.958.055
Investment in Associates		
Tan Uyen Co., Ltd	15.000.000.000	15.000.000.000
Schengen Invest JSC		
Nhon Trach The Ky 21 Investment Co., Ltd	136.123.367	136.123.367
	15.136.123.367	15.136.123.367
Investment in Other Entities		
Vien Dong Securities JSC	6.750.000.000	6.750.000.000
Minh Tran Agricultural Science JSC	79.354.289	82.370.796
Dao Ngoc The Ky 21 One-Member Co., Ltd	3.877.650.587	3.693.559.192
The Ky 21 Agricultural Development JSC	3.034.900.557	2.986.435.242
	13.741.905.433	13.512.365.230
	189.875.987.996	187.586.446.652

3. Trade Receivables

	30/06/2026 VND	01/01/2026 VND
Short-term Receivables		
Other customers	388.462.128	835.483.413
	388.462.128	835.483.413
Long-term Receivables		
Receivables from customers of the Camellia Garden project	36.166.093.916	36.166.093.916
	36.166.093.916	36.166.093.916
Prepayments to Suppliers		
Other prepayments	835.188.605	834.688.605
	835.188.605	834.688.605

4. Other Receivables

	30/06/2026 VND	01/01/2026 VND
Short-term Receivables		
Employee receivables	261.430.000	261.430.000
Employee advances	325.103.598	1.176.929.231
Management fee receivable from Camellia project	554.373.532	554.373.532
Other receivables	5.994.215.902	4.614.215.902
	7.135.123.032	6.606.948.665
Long-term Receivables		
Investment cooperation with Mr. Lâm Sơn Hoàng (a)	829.080.000	829.080.000
Long-term deposits	18.500.000	18.500.000
Loans Receivable (b)	474.739.720	474.739.720
Other receivables (c)	68.688.855.000	68.688.855.000
	70.011.174.720	70.011.174.720

- (a) This represents an entrusted investment and cooperation agreement with Mr. Lâm Sơn Hoàng for land development to implement a garden house and eco-tourism project in Nhơn Trạch District, Đồng Nai Province
- (b) This loan was granted under Loan Agreement No. 24/2/2020/TT-C21 dated December 2, 2020, with a supplementary appendix
- (c) This represents an investment cooperation to develop land and projects in Nhơn Trạch.

5. Overdue Receivables and Provision for Doubtful Debts

	30/06/2026		01/01/2026	
	Overdue balance	Provision made	Overdue balance	Provision made
	VND	VND	VND	VND
Short-term	834.940.549	834.940.549	1.659.940.549	1.659.940.549
- Prepayments to suppliers	410.241.044	410.241.044	410.241.044	410.241.044
- Trade receivables	219.370.274	219.370.274	220.139.791	220.139.790
- Other receivables	205.329.231	205.329.231	1.030.329.231	1.255.978.103
Long-term	-	-	-	-
- Loans receivable	-	-	-	-
- Other receivables	-	-	-	-
	834.940.549	834.940.549	1.659.940.549	1.659.940.549

Movements in Provision for Doubtful Debts :

	30/06/2026	01/01/2026
	VND	VND
Beginning balance	1.659.940.549	1.660.710.066
Reversal of provision	(825.000.000)	(769.517)
Additional provision	-	-
Ending balance	834.840.549	1.659.940.549

6. Inventories:

	30/06/2026	01/01/2026
	VND	VND
Tools and equipment	107.587.965	94.561.219
	107.587.965	94.561.219

7. Long-term Work-in-Progress Assets

	30/06/2026	01/01/2026
	VND	VND
Long-term unfinished business and production costs	157.149.598.851	155.995.953.400
+ Project investment costs:	157.149.598.851	155.995.953.400

8. **Changes in Tangible Fixed Assets**

Category	Machinery & Equipment	Vehicles	Management Tools	Total
Original Cost				
Beginning Balance	955.107.000	3.636.550.214	918.108.099	5.509.765.313
- Purchases during the year	149.419.091			149.419.091
- Disposal and liquidation				
Ending Balance	1.104.526.091	3.636.550.214	918.108.099	5.659.184.404
Accumulated Depreciation				
Beginning Balance	635.797.425	3.636.550.214	779.836.459	5.052.184.098
- Depreciation for the period	44.189.985		32.896.878	77.086.863
- Disposal and liquidation				
Ending Balance	679.987.410	3.636.550.214	812.733.337	5.129.270.961
Net Book Value				
- Beginning of the year	319.309.575		138.271.640	457.581.215
- End of the year	424.538.681		105.374.762	529.913.443

9. **Changes in Intangible Fixed Assets**

Category	Accounting Software	Total
Original Cost		
Beginning Balance	45.662.840	45.662.840
Ending Balance	45.662.840	45.662.840
Accumulated Amortization		
Beginning Balance	45.662.840	45.662.840
Ending Balance	45.662.840	45.662.840
Net Book Value		
- Beginning of the year	-	-
- End of the year	-	-

10. **Changes in Investment Properties:**

Category	Land Use Rights (Yoco Building)	Buildings & Structures (Yoco Building)	Ung Văn Khiêm Apartment	Total
Original Cost				
Beginning Balance	2.933.909.250	27.863.832.717	7.304.637.834	38.102.379.801
Ending Balance	2.933.909.250	27.863.832.717	7.304.637.834	38.102.379.801
Accumulated Depreciation				
Beginning Balance	782.375.799	27.368.095.127	5.454.129.620	33.604.600.546
- Depreciation for the period	-	47.237.292	146.092.758	193.330.050
Ending Balance	782.375.799	27.415.332.419	5.600.222.378	33.797.930.596
Net Book Value				
- Beginning of the year	2.151.533.451	495.737.590	1.850.508.214	4.497.779.255
- End of the year	2.151.533.451	448.500.298	1.704.415.456	4.304.449.205

11. **Prepaid Expenses**

	30/06/2026	01/01/2026
	VND	VND
Other short-term prepaid expenses	35.196.249	79.033.120
Other long-term prepaid expenses	497.587.985	757.123.659
	532.784.234	836.156.779

12. Trade Payables

	30/06/2026	01/01/2026
	VND	VND
Other short-term payables	518.168.065	521.343.224
	518.168.065	521.343.224

13. Taxes and Payables to the State

Category	Beginning Balance	Amount Payable in the Year	Amount Paid in the Year	Ending Balance
a. Payables:				
Value-Added Tax (VAT)	135.883.335	1.759.469.444	(1.856.359.499)	38.993.280
Personal Income Tax	16.317.851	208.777.800	(151.236.900)	73.858.751
Corporate Income Tax	(794.792.340)	1.888.543.022	(1.188.562.080)	(94.811.398)
Other Taxes	201.090.984			201.090.984
Total Payables	441.500.170	3.856.790.266	(3.196.158.479)	(219.131.617)
Receivables	(794.792.340)			(97.811.398)
Payable	353.292.170			313.943.015

14. Accrued Expenses

	30/06/2026	01/01/2026
	VND	VND
Short-term		
Estimated cost of goods sold and other accrued expenses – Camellia Garden project	11.409.133.507	11.409.133.507
	11.409.133.507	11.409.133.507

15. Other Payables

	30/06/2026	01/01/2026
	VND	VND
Short-term		
Profit payable from business cooperation	-	-
Customer deposits for investment contracts under the Camellia Garden project	40.154.923.500	40.154.923.500
Maintenance fees collected on behalf – Camellia Garden project (a)	7.263.377.944	7.263.377.944
Dividends payable	1.147.508.105	1.166.182.005
Other payables	2.179.963.907	2.036.388.781
	50.745.773.456	50.620.872.230
Long-term		
Customer deposits	8.318.183.946	8.446.070.954
Capital contribution for Yoco Tower joint venture from Tuoi Tre Newspaper	14.334.529.046	14.334.529.046
Investment cooperation proceeds from Nam Long Company for the Camellia Garden project	4.293.801.350	4.293.801.350
Deposits received (b)	36.500.000.000	36.500.000.000
Received from business cooperation (c)	48.500.000.000	48.500.000.000
	111.946.514.342	112.074.401.350

- (a) The maintenance fees for the Camellia Garden project are collected from customers upon property handover and will be transferred to the residential management board in the future. Currently, these collected amounts are maintained in the Company's bank deposit account
- (b) This amount represents a deposit received for the Nhon Trach land project
- (c) This is the amount received for business cooperation

16. Deferred Income Tax Assets and Liabilities

	30/06/2026 VND	01/01/2026 VND
Deferred income tax assets/(liabilities) arising from deductible/(taxable) temporary differences :		
Accrued expenses	2.281.826.701	2.281.826.701
	<u>2.281.826.701</u>	<u>2.281.826.701</u>

The corporate income tax rate used to determine the value of deferred income tax is 20%.

Deferred Income Tax Movements :

	2026 VND	2025 VND
Beginning balance	2.281.826.701	2.441.680.837
Recognized deferred income tax (expense)/income	-	(159.854.136)
Ending balance	<u>2.281.826.701</u>	<u>2.281.826.701</u>

CENTURY 21 JOINT STOCK COMPANY
NOTES TO THE FINANCIAL STATEMENTS
as at 30 Jun 2026 and for the year ended

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17. Equity

a) Statement of Changes in Equity

Category	Share Capital	Share Premium	Treasury Shares	Development Investment Fund	Undistributed After-Tax Profit	Total
Beginning balance of the previous year	193.363.710.000	155.800.315.462	(25.666.224.588)	32.654.220.091	293.836.166.607	649.988.187.572
- Profit/loss for the previous year	-	-	-	-	(3.727.454.162)	(3.727.454.162)
- Allocation to welfare & bonus fund	-	-	-	-	(273.002.292)	(273.002.292)
- Dividend & Board of Directors' bonus distribution						
- Other adjustment						
Beginning balance of the current year	193.363.710.000	155.800.315.462	(25.666.224.588)	32.654.220.091	289.835.710.153	645.987.731.118
- Profit/loss for the current year	-	-	-	-	1.886.716.069	1.886.716.069
- Allocation to welfare & bonus fund	-	-	-	-	(324.123.303)	(324.123.303)
Ending balance of the current year	193.363.710.000	155.800.315.462	(25.666.224.588)	32.654.220.091	291.400.302.919	647.552.323.884

b) Capital Transactions with Owners and Dividend/Profit Distribution

	2026 VND	2025 VND
Owner's Capital Contribution	193.363.710.000	193.363.710.000
Beginning balance	193.363.710.000	193.363.710.000
Increase during the year		
Decrease during the year		
Ending balance		
Dividends and profit distribution		(9.069.323.500)

c) Shares

- Common Shares	2026	2025
Authorized shares	19.336.371	19.336.371
Issued shares	19.336.371	19.336.371
Treasury shares	(1.197.724)	(1.197.724)
Outstanding shares	18.138.647	18.138.647
Par value per share	10.000 VND	10.000 VND
Preferred Shares: None		

d) Company Funds

	30/06/2026 VND	01/01/2026 VND
Development Investment Fund	32.654.220.091	32.654.220.091

VII. Additional Information on Items Presented in the Income Statement

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
1. Total Revenue from Sales and Services		
Revenue from office leasing and other assets	17.645.671.259	17.837.541.263
	<u>17.645.671.259</u>	<u>17.837.541.263</u>
2. Revenue Deductions		
Revenue deductions	(462.213.716)	-
	<u>17.599.457.543</u>	<u>17.837.541.263</u>
3. Cost of Goods Sold		
	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cost of office leasing and other assets	4.472.049.904	4.459.402.294
	<u>4.472.049.904</u>	<u>4.459.402.294</u>

4. Financial Income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Interest from bank deposits	298.257.678	194.916.394
Dividends received from subsidiaries		1.600.000.000
	<u>298.257.678</u>	<u>1.794.916.394</u>

5. Financial Expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Profit distribution to business cooperation partners	4.593.750.000	4.593.750.000
Provision for long-term financial investments	2.289.541.344	16.491.152.130
	<u>6.883.291.344</u>	<u>21.084.902.130</u>

6. Other Income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Other income	219.510.143	401.537.685
	<u>219.510.143</u>	<u>401.537.685</u>

7. Other Expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Other expenses	1.059.706.018	299.194.626
	<u>1.059.706.018</u>	<u>299.194.626</u>

8. Selling Expenses and General Administrative Expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
a) Selling Expenses		
Brokerage fee for office leasing	374.069.634	136.883.392
	<u>374.069.634</u>	<u>136.883.392-</u>
b) General Administrative Expenses		
Management staff expenses	2.167.506.924	1.707.244.142
Depreciation expenses	48.456.117	162.708.167
Cash expenses and outsourced services	(662.113.668)	584.399.565
	<u>1.553.849.373</u>	<u>2.454.351.874</u>

9. Corporate Income Tax Expense

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Current corporate income tax expense	1.885.543.022 <u>1.885.543.022</u>	

Corporate Income Tax Expense Calculation

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Accounting profit before tax	3.774.259.091.	(8.400.738.974)
Adjustments for taxable profit:		
Non-deductible financial expenses:		(1.600.000.000)
- profit sharing with business partners (*)	4.593.750.000	4.593.750.000
- Other non-deductible expenses	1.059.706.018	299.194.626
Taxable income	9.427.715.109	(5.107.794.348)
Current CIT expense (20%)	1.885.543.022	-

(*) According to the agreements in the business cooperation contracts, the profit distributed to partners is after-tax profit. *nh*

VIII. Other Information

1. Contingent Liabilities, Commitments, and Other Financial Information :

There are no contingent liabilities, commitments, or other financial matters that require adjustments or disclosures in the financial statements

2. Related Party Transactions

The company has engaged in transactions with related parties as follows :

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Schengen Invest JSC		
Business cooperation receipts	-	-
Capital contribution	-	-

Balances with Related Parties :

Related Party / Balance Description	30/06/2026 VND	01/01/2026 VND
Schengen Invest JSC		
Deposit received for business cooperation	36.500.000.000	36.500.000.000
Business cooperation receipts	48.500.000.000	48.500.000.000

3. Events After the Reporting Period:

No significant events have occurred after the end of the financial year that would require adjustment or disclosure in the financial statements

Thanh Vy



NGUYỄN THANH VY
Preparer / Accountant

TRẦN THẾ VINH
CHAIRMAN OF THE BOARD OF DIRECTORS

Hồ Chí Minh City, Jul. 29, 2026