

TASCO JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIET NAM

Independence - Freedom – Happiness

No: 292/2026/TASCO

Hanoi, 29 August 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENT

To: Hanoi Stock Exchange

Pursuant to Article 14.3 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information in the stock market, Tasco Joint Stock Company hereby discloses the Semi-annual Financial Statements 2026, submitted to the Hanoi Stock Exchange as follows:

1. Name of Organization: Tasco Joint Stock Company

- Stock symbol: HUT
- Address: 1st Floor & 20th Floor, Tasco Building, Lot HH2-2, Pham Hung Street, Tu Liem Ward, Hanoi City
- Telephone number: 024.66686863 Fax: 024. 3773 8559
- Email: Website:.....

2. Disclosure Information:

- Semi-annual Financial Statements 2026

☐ Separate Financial Statements (For listed organizations without subsidiaries, where the superior accounting unit has affiliated units);

☒ Consolidated Financial Statements (For listed organization with subsidiaries);

☐ Combined Financial Statements (For listed organizations with affiliated accounting units operating under a separate accounting system)

- Cases Requiring Explanation of Causes:

+ The auditing organization issues an opinion that is not an unqualified opinion regarding the financial statements (for reviewed/audited financial statements):

☐ Yes

☒ No

Explanation document in Case of Affirmative Response ("Yes"):

☐

☐



Yes

No

+ Profit after tax for the reporting period (before and after auditing) shows a difference of 5% or more, or changes from a loss to a profit or vice versa, (for the financial statements audited in 2026)

☐ Yes

☒ No

Explanation document in Case of Affirmative Response ("Yes"):

☐ Yes

☐ No

+ Profit after corporate income tax in the income statement for the reporting period (compared to the same period of the previous year) changes by 10% or more:

☒ Yes

☐ No

Explanation document in Case of Affirmative Response ("Yes"):

☒ Yes

☐ No

+ Profit after tax for the reporting period shows a loss or changes from a profit in the same period of the previous year to a loss, or vice versa:

☐ Yes

☐ No

Explanation Document in Case of Affirmative Response ("Yes"):

☐ Yes

☐ No

This information has been published on the company's website on 29 August, 2026 at the following link: <https://www.tasco.com.vn/ir#thong-tin-tai-chinh>.



Representative of the Organization

Legal Representative

(Sign, Full name, Position and Seal)

Attachments:

- Separate and Consolidated Semi-annual Financial Statements 2026;
- Explanation Document.



Phan Thuy Giang

TASCO JOINT STOCK COMPANY

Reviewed interim separate financial
statements for the fiscal period
from 01 January 2026 to 30 June 2026

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TASCO JOINT STOCK COMPANY

CORPORATE INFORMATION

GENERAL INFORMATION OF THE COMPANY

Tasco Joint Stock Company (hereinafter referred to as “the Company”) operates under the Business Registration Certificate No. 0600264117 issued by Hanoi Department of Planning and Investment (currently is Hanoi Department of Finance) for the first time on 26 December 2007 and the 33rd amendment on 08 September 2025.

The Company's shares are listed on the Hanoi Stock Exchange with the stock code HUT.

BOARD OF DIRECTORS

Members of the Board of Directors who managed the Company's operations during the financial period and up to the date of this report include:

- Mr. Vu Dinh Do	Chairman	
- Mr. Ho Viet Ha	Vice Chairman	
- Mr. Nguyen Danh Hieu	Vice Chairman	<i>Resigned on 20 April 2026</i>
- Mr. Nguyen The Minh	Vice Chairman	
- Mr. Ngo Duc Vu	Vice Chairman	
- Mr. Hoang Minh Hung	Member	<i>Appointed on 20 April 2026</i>
- Ms. Phan Thi Thu Thao	Member	<i>Resigned on 20 April 2026</i>
- Ms. Dam Bich Thuy	Independent member	
- Mr. Bui Quang Bach	Independent member	

BOARD OF MANAGEMENT

Members of the Board of Management who managed the Company's operations during the financial period and up to the date of this report include:

- Mr. Hoang Minh Hung	General Director	
- Mr. Nguyen The Minh	Deputy General Director	
- Ms. Phan Thi Thu Thao	Deputy General Director	
- Mr. Pham Duc Minh	Deputy General Director	
- Ms. Phan Thuy Giang	Deputy General Director	
- Mr. Nguyen Hai Ha	Deputy General Director	
- Mr. Nguyen Van Hieu	Deputy General Director	<i>Appointed on 13 January 2026</i>

BOARD OF SUPERVISORS

Members of the Board of Supervisors during the period and to the date of this report include:

- Mr. Nguyen Minh Hieu	Chief of Board of Supervisors
- Ms. Hoang Thi Soa	Member
- Ms. Tran Thi Linh	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and to the date of this report is Mr. Hoang Minh Hung - Title: General Director.

BUSINESS REGISTRATION OFFICE

The company's head office is located at 1st and 20th floor, Tasco building, Lot HH2-2, Pham Hung street, Tu Liem ward, Hanoi city.

AUDITORS

BDO Audit Services Company Limited has reviewed the Company's interim separate financial statements for the fiscal period from 01 January 2026 to 30 June 2026.

TASCO JOINT STOCK COMPANY

REPORT OF THE BOARD OF MANAGEMENT

For the interim separate financial statements for the fiscal period from 01 January 2026 to 30 June 2026

The Board of Management of the Company is pleased to present this report together with reviewed interim separate financial statements for the fiscal period from 01 January 2026 to 30 June 2026.

RESPONSIBILITY OF THE BOARD OF MANAGEMENT FOR THE SEPARATE INTERIM FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for preparation and presentation of interim separate financial statements, which give a true and fair view of the Company's separate financial position as at 30 June 2026 as well as its separate operations results and its separate cash flow for the fiscal period from 01 January 2026 to 30 June 2026 in accordance with Vietnamese Accounting Standards, Vietnamese Enterprises Accounting System and relevant legal regulations on the preparation and presentation of interim separate financial statements.

In preparing the interim separate financial statements, Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare interim separate financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept adequately to give a fair and true view of the separate financial position of the Company at any time and to ensure that the accompanying interim separate financial statements of the Company were prepared in accordance with Vietnamese Accounting Standards, Vietnamese Enterprises Accounting System and relevant legal regulations. Board of Management is also responsible for safeguarding the Company's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

APPROVAL OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of Management approves the interim separate financial statements for the fiscal period from 01 January 2026 to 30 June 2026 which are set out from page 05 to page 50. According to the Board of Management, the interim separate financial statements give a true and fair view, in all material respects, of the separate financial position of the Company as at 30 June 2026, separate operation results and separate cash flows for the fiscal period from 01 January 2026 to 30 June 2026 in accordance with Vietnamese Accounting Standards, Vietnamese Enterprises Accounting System and relevant legal regulations on the preparation and presentation of the interim separate financial statements.

As described in Notes III.1 of Notes to the interim separate financial statements, the Company is the parent company of subsidiaries and the interim consolidated financial statements of the Company and its subsidiaries for the fiscal period from 01 January 2026 to 30 June 2026 are prepared in accordance with Vietnamese Accounting Standards and Vietnamese Enterprise accounting system and the legal requirements relating to the preparation and presentation of the interim consolidated financial statements. Users of these interim separate financial statements should read them together with the mentioned interim consolidated financial statements in order to obtain full information about the interim consolidated financial position, interim consolidated operations results, and interim consolidated cash flows of the Company.

Hà Nội, 29 August 2026

For and on behalf of The Board of Management,



General Director
Hoang Minh Hung

REVIEW OF INTERIM FINANCIAL INFORMATION REPORT

*On interim separate financial statements of Tasco Joint Stock Company
for the fiscal period from 01 January 2026 to 30 June 2026*

**To: SHAREHOLDERS, BOARD OF DIRECTORS AND BOARD OF MANAGEMENT
TASCO JOINT STOCK COMPANY**

We have reviewed the accompanying interim separate financial statements of Tasco Joint Stock Company (referred to as "the Company") dated 29 August 2026 from pages 05 to 50, including: interim separate statement of financial position as at 30 June 2026, interim separate income statement, interim separate cash flow statement for the fiscal period from 01 January 2026 to 30 June 2026 and Notes to the interim separate financial statements.

Responsibilities of Board of Management

Board of Management is responsible for the preparation and fair presentation of the Company's interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprises Accounting System and other prevailing legal regulations relevant to the preparation and presentation of interim separate financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of interim separate financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of Auditors

Our responsibility is to express a conclusion on the accompanying interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagement (VSRE) 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

A review of interim separate financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the separate financial position of Tasco Joint Stock Company as at 30 June 2026, its separate financial performance and its separate cash flows for the fiscal period from 01 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprises Accounting System and other prevailing legal regulations relevant to the preparation and presentation of interim separate financial statements.

BDO AUDIT SERVICES COMPANY LIMITED



Nguyễn Tuấn Anh - Deputy Director

Certificate of Audit Practicing Registration No. 1906-2023-038-1

TASCO JOINT STOCK COMPANY
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

B01a-DN

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
A - CURRENT ASSETS	100		2,013,081,012,467	2,974,116,661,272
I. Cash and cash equivalents	110	V.1	19,860,325,479	24,075,565,145
1. Cash	111		19,860,325,479	24,075,565,145
II. Short-term financial investments	120	V.2	751,087,541,283	1,705,094,105,506
1. Short-term Held-to-Maturity Investments	123		751,087,541,283	1,705,094,105,506
III. Current receivables	130		1,236,732,732,156	1,204,823,505,146
1. Current trade receivables	131	V.3	518,304,063,079	467,498,109,243
2. Short-term advance to suppliers	132	V.4	24,210,592,488	41,163,673,252
3. Other current receivables	135	V.5	706,254,349,082	708,197,995,144
4. Provision for short-term bad debts	136	V.6	(12,036,272,493)	(12,036,272,493)
IV. Inventories	140	V.7	1,492,616,976	38,953,551,981
1. Inventories	141		1,492,616,976	38,953,551,981
V. Other current assets	160		3,907,796,573	1,169,933,494
1. Current prepaid expenses	161	V.8	399,070,473	1,161,207,394
2. Tax and other receivables from the State	163	V.14	8,726,100	8,726,100
3. Other current assets	165	V.9	3,500,000,000	-
B - NON-CURRENT ASSETS	200		23,749,933,035,790	22,570,088,285,010
I. Non-current receivables	210		5,100,000,000	27,460,204,364
1. Other non-current receivables	215	V.5	5,100,000,000	27,460,204,364
II. Fixed assets	220		103,837,655,119	119,938,495,622
1. Tangible fixed assets	221	V.10	103,837,655,119	119,938,495,622
<i>Historical cost</i>	222		218,064,198,131	217,733,727,109
<i>Accumulated depreciation</i>	223		(114,226,543,012)	(97,795,231,487)
2. Intangible fixed assets	227		-	-
<i>Historical cost</i>	228		2,078,123,000	2,078,123,000
<i>Accumulated amortization</i>	229		(2,078,123,000)	(2,078,123,000)
III. Non-current asset-in-progress	250	V.11	724,752,842,188	725,400,081,015
1. Long-term work-in-progress	251		421,382,076,512	437,461,227,685
2. Construction in progress	252		303,370,765,676	287,938,853,330
IV. Long-term financial investments	260	V.2	22,884,137,225,323	21,662,726,225,324
1. Investment in subsidiaries	261		21,141,642,151,739	20,691,142,151,739
2. Investment in other entities	263		24,550,000,000	23,800,000,000
3. Provision for impairment of long-term investments in other entities	264		(279,793,000,000)	(279,793,000,000)
4. Long-term Held-to-Maturity Investments	265		1,997,738,073,584	1,227,577,073,585
V. Other non-current assets	270		32,105,313,160	34,563,278,685
1. Non-current prepaid expenses	271	V.8	32,105,313,160	34,563,278,685
TOTAL ASSETS	280		25,763,014,048,257	25,544,204,946,282

TASCO JOINT STOCK COMPANY
INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION *(continued)*

B01a-DN

As at 30 June 2026

RESOURCES	Code	Notes	Closing balance	Opening balance
C - LIABILITIES	300		4,027,271,858,611	3,852,868,815,879
I. Current liabilities	310		783,935,562,251	858,424,704,825
1. Current trade payables	311	V.12	212,705,548,678	183,628,099,131
2. Current advance from customers	312	V.13	22,665,110,068	51,577,749,420
3. Dividends and profit payable	313		9,265,341,220	9,265,341,220
4. Short-term statutory obligations	314	V.14	103,705,991,678	113,492,246,382
5. Payables to employees	315		3,228,615,599	9,151,776,137
6. Current accrued expenses	316	V.15	87,137,932,484	62,654,663,126
7. Other current payables	320	V.16	270,593,166,743	270,468,973,628
8. Short-term borrowings and finance lease liabilities	321	V.17	52,783,600,000	136,335,600,000
9. Bonus and welfare funds	323		21,850,255,781	21,850,255,781
II. Non-current liabilities	330		3,243,336,296,360	2,994,444,111,054
1. Non-current accrued expenses	334	V.15	79,684,931,510	53,650,684,934
2. Long-term deferred revenue	337		787,952,098	1,151,372,387
3. Other long-term payables	338	V.16	957,154,257,509	722,990,606,250
4. Long-term borrowings and finance lease liabilities	339	V.17	2,205,709,155,243	2,216,651,447,483
D - OWNERS' EQUITY	400	V.18	21,735,742,189,646	21,691,336,130,403
1. Owners' equity	411		10,682,855,810,000	10,682,855,810,000
- Common shares with voting rights	411a		10,682,855,810,000	10,682,855,810,000
2. Share premium	412		9,927,739,344,796	9,927,820,544,796
3. Investment and development fund	418		123,011,473,161	123,011,473,161
4. Retained earnings	420		1,002,135,561,689	957,648,302,446
- Accumulated retained earnings to the end of previous year	420a		957,648,302,446	849,859,368,158
- Retained earnings to the end of current period	420b		44,487,259,243	107,788,934,288
TOTAL RESOURCES	440		25,763,014,048,257	25,544,204,946,282

Preparer



Chu Tam Duyen

Chief Accountant



Bui Thi Binh

Prepared on 29 August 2026



General Director

Hoang Minh Hung

TASCO JOINT STOCK COMPANY
INTERIM SEPARATE INCOME STATEMENT

B02a-DN

For the fiscal period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue from sales of goods and rendering of services	01	VI.1	130,909,072,653	204,492,971,862
2. Revenue deductions	02		-	-
3. Net revenue from sales of goods and rendering of services	10		130,909,072,653	204,492,971,862
4. Cost of sales	11	VI.2	120,923,122,939	185,483,110,400
5. Gross profit from sales of goods and rendering of services	20		9,985,949,714	19,009,861,462
6. Financial income	22	VI.3	190,723,165,730	113,278,016,939
7. Financial expenses	23	VI.4	112,153,987,765	73,611,047,980
<i>In which: Interest expenses</i>	24		112,151,028,173	73,601,958,054
8. Selling expenses	25		-	3,660,166,686
9. General and administrative expenses	26	VI.5	38,628,893,233	37,977,383,678
10. Net operating profit	30		49,926,234,446	17,039,280,057
11. Other income	31		6,497	4,078,541
12. Other expenses	32	VI.6	3,753,907,154	3,628,943,917
13. Other profit	40		(3,753,900,657)	(3,624,865,376)
14. Total accounting profit before tax	50		46,172,333,789	13,414,414,681
15. Current corporate income tax expense	51	VI.7	1,685,074,546	872,577,776
16. Net profit after corporate income tax	60		44,487,259,243	12,541,836,905

Prepared on 29 August 2026

Preparer



Chu Tam Duyen

Chief Accountant



Bui Thi Binh

General Director



Hoang Minh Hung

TASCO JOINT STOCK COMPANY
INTERIM SEPARATE CASH FLOW STATEMENT

B03a-DN

For the fiscal period from 01 January 2026 to 30 June 2026

(Indirect method)

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
I. Cash flows from operating activities				
1. <i>Accounting profit before tax</i>	01		46,172,333,789	13,414,414,681
2. <i>Adjustments for:</i>				
- Depreciation and amortization of fixed assets and investment properties	02		16,431,311,525	14,476,336,978
- Provisions	03		-	(4,601,034,631)
- (Gains)/losses from investment activities	05		(190,695,737,907)	(113,282,093,939)
- Interest expenses	06		112,151,028,173	73,601,958,054
3. <i>Operating profit before changes in working capital</i>	08		(15,941,064,420)	(16,390,418,857)
- (Increase)/decrease in receivables	09		(27,119,710,512)	(4,838,211,192)
- (Increase)/decrease in inventories	10		53,540,086,178	104,586,671,253
- Increase/(decrease) in payables	11		251,864,772,475	4,488,470,430
- Increase/(decrease) in prepaid expenses	12		3,220,102,446	8,012,080,652
- Interest paid	14		(39,384,896,795)	(43,027,389,387)
- Corporate income tax paid	15		(35,690,383,667)	(32,446,891,730)
- Other payments on operating activities	17		(81,200,000)	(114,000,000)
<i>Net cash flows used in operating activities</i>	20		190,407,705,705	20,270,311,169
II. Cash flows from investing activities				
1. Acquisition and construction of fixed assets and other non-current assets	21		(15,701,086,568)	(17,860,000)
2. Proceed from disposal of fixed assets and other non-current assets	22		-	265,018,801
3. Cash outflow for lending, buying debt instruments of other entities	23		(1,099,039,306,438)	(1,168,405,347,715)
4. Collections from borrowers and proceeds from sales of debt instruments of other entities	24		1,382,354,128,397	989,974,713,449
5. Payment for investments in other entities	25		(469,250,000,000)	(1,450,000,000,000)
6. Interests, dividends and profit received	27		105,243,319,238	220,331,798,404
<i>Net cash flows used in investing activities</i>	30		(96,392,945,371)	(1,407,851,677,061)

INTERIM SEPARATE CASH FLOW STATEMENT (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

(Indirect method)

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
III. Cash flows from financing activities				
1. Drawdown of borrowings	33		26,000,000,000	1,459,000,000,000
2. Repayment of borrowings principal	34		(124,230,000,000)	(47,960,000,000)
<i>Net cash flows used in financing activities</i>	40		(98,230,000,000)	1,411,040,000,000
Net cash flows during the period	50		(4,215,239,666)	23,458,634,108
Cash and cash equivalents at the beginning of the period	60	V.1	24,075,565,145	81,362,865,591
Impact of exchange rate fluctuation	61		-	-
Cash and cash equivalents at the end of the period	70	V.1	19,860,325,479	104,821,499,699

Prepared on 29 August 2026

Preparer

Chief Accountant

General Director





Chu Tam Duyen

Bui Thi Binh

Hoang Minh Hung

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the fiscal period from 01 January 2026 to 30 June 2026

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

Tasco Joint Stock Company (referred to as "Company"), formerly known as Nam Ha Bridge Team, was established in 1971. The company was officially established on 27 March 1976 with the name Ha Nam Ninh Bridge Company, on the basis of merging Nam Ha bridge team and Ninh Binh Road and Bridge Construction Enterprise. In November 2000, the Company was equitized, from a State-owned enterprise to a joint stock company, according to Decision No. 2616/2000/QĐ-UB dated 20 November 2000 of the People's Committee of Nam Dinh province and named Nam Dinh Infrastructure and Transport Construction Joint Stock Company.

On 26 December 2007, the Company changed its name to Tasco Joint Stock Company. In 2008, the Company officially changed its business registration and moved its head office from Nam Dinh city, Nam Dinh province to Hanoi city.

Tasco Joint Stock Company operates under the Business Registration Certificate No. 0600264117 issued by Hanoi Department of Planning and Investment (currently is Hanoi Department of Finance) for the first time on 26 December 2007, and the 33rd amendment on 08 September 2025.

The Company's shares have been officially listed on the Hanoi Stock Exchange (HNX) since 11 April 2008 with the stock code HUT.

The company's head office is located at 1st and 20th floor, Tasco building, lot HH2-2, Pham Hung street, Tu Liem ward, Hanoi city.

2. Business area

- Car dealership;
- Property trading;
- Services;
- Construction.

3. Business activities***Principal business activities of the Company during the period:***

- Trading in real estate, land use rights belonging to the owner, user or tenant;
- Apartment building construction;
- Construction of road;
- Construction of other civil engineering works;
- Electrical power production;
- ETC automatic road toll collection service.

4. Normal course of business cycle

The normal production and business cycle of the Company does not exceed 12 months.

5. The characteristics of the business in the period that affect the interim separate financial statements

During the period, there were no events regarding the legal environment, market developments, characteristics of business operations, management, finance, or events of mergers, divisions, separations, changes in scale... that affected the Company's separate interim financial statements.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

6. Business structure

As at 30 June 2026, the Company had the following subsidiaries and joint ventures and associates:

List of subsidiaries

No	Name	Address	Business sector	Interest ratio (%)	Voting rights ratio (%)
I.	Direct subsidiaries				
1	Tasco BOT MTV Co., Ltd	Ha Noi	Transport infrastructure	100.00%	100.00%
2	VETC Joint Stock Company	Ha Noi	Services	99.26%	99.26%
3	Tasco Land Co., Ltd	Ha Noi	Property	100.00%	100.00%
4	Tasco Insurance Co., Ltd	Ha Noi	Non-life insurance	100.00%	100.00%
5	Tasco Auto JSC	Ha Noi	Commercial services	94.87%	94.87%
6	Tasco Investment Co., Ltd	Ha Noi	Investment	100.00%	100.00%
7	Tasco Mobility Co., Ltd	Ha Noi	Commercial services	100.00%	100.00%
II.	Indirect subsidiaries				
1	Tasco Nam Thai JSC	Hung Yen	Construction	99.97%	99.97%
2	Tasco 6 Co., Ltd.	Ninh Binh	Transportation infrastructure	100.00%	100.00%
3	Tasco Quang Binh Co., Ltd	Quang Tri	Transportation infrastructure	100.00%	100.00%
4	Tasco Hai Phong Co., Ltd.	Hai Phong	Transportation infrastructure	100.00%	100.00%
5	VETC Electronic Toll Collection Co., Ltd	Ha Noi	Toll collection service	99.35%	100.00%
6	Tasco Eco Truck Co., Ltd	Ha Noi	Commercial service	100.00%	100.00%
7	Tasco Electric Truck Trade and Services Co., Ltd	Ha Noi	Commercial service	100.00%	100.00%
8	Tasco Biologicals and Pharmaceuticals Co., Ltd	Ha Noi	Wholesale of pharmaceuticals and medical equipment	100.00%	100.00%
9	Tasco Finance Co.,Ltd	Ha Noi	Financial service support	99.00%	99.00%
10	Bac Au Automobile Corporation	Ho Chi Minh	Commercial service	52.60%	80.00%
11	Bac Au Sai Gon Automobile Co., Ltd	Ho Chi Minh	Commercial service	52.60%	100.00%
12	Bac Au Ha Noi Automobile Co., Ltd	Ha Noi	Commercial service	70.58%	100.00%
13	Dana Corporation	Da Nang	Commercial service	32.77%	59.83%
14	New Energy Holdings Co., Ltd	Ha Noi	Commercial service	93.58%	98.64%
15	Sweden Auto Co., Ltd	Ho Chi Minh	Commercial service	94.87%	100.00%
16	Premium EV Co., Ltd	Ha Noi	Commercial service	94.87%	100.00%
17	Tasco Auto Distribution Co., Ltd	Ha Noi	Commercial service	78.38%	100.00%
18	British Sport Cars Co., Ltd	Ha Noi	Commercial service	94.87%	100.00%
19	Tasco Auto Southern Co., Ltd	Ho Chi Minh	Commercial service	94.87%	100.00%
20	Tasco Auto Can Tho Co., Ltd	Can Tho	Commercial service	67.21%	100.00%
21	Tasco Auto West Sai Gon JSC	Ho Chi Minh	Commercial service	85.41%	100.00%
22	Tasco Auto Binh Thuan Co., Ltd	Lam Dong	Commercial service	74.67%	100.00%
23	Tasco Auto Da Nang Co., Ltd	Da Nang	Commercial service	89.28%	99.81%

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

No	Name	Address	Business sector	Interest ratio (%)	Voting rights ratio (%)
24	Great Auto Co., Ltd	Ho Chi Minh	Commercial service	94.87%	100.00%
25	Tasco Auto Manufacturing JSC	Hung Yen	Automobile manufacturing	94.78%	99.90%
26	Sai Gon General Service Corporation	Ho Chi Minh	Commercial services, property, financial services	51.32%	54.09%
27	Sai Gon Automobile Service JSC	Ho Chi Minh	Commercial service	32.49%	63.14%
28	Can Tho Automobile Sai Gon Service Trading Investment JSC	Can Tho	Commercial service	30.14%	92.78%
29	Ben Thanh Automobile Corporation	Ho Chi Minh	Commercial service	26.25%	77.20%
30	Sai Gon Tay Ninh Automobile Corporation	Tay Ninh	Commercial service	20.56%	72.40%
31	Tan Phu Automobile TMDV Investment JSC	Ho Chi Minh	Commercial service	23.15%	81.05%
32	Sai Gon Long An Automobile Corporation	Tay Ninh	Commercial service	36.01%	99.00%
33	Ben Thanh Tay Ninh Automobile Corporation	Tay Ninh	Commercial service	15.26%	58.14%
34	FX Auto Co., Ltd	Ho Chi Minh	Commercial service	18.28%	57.26%
35	Binh Thuan Automotive Service JSC	Lam Dong	Commercial service	25.75%	71.00%
36	Binh Thuan Automotive JSC	Lam Dong	Commercial service	19.37%	70.00%
37	OTOS JSC	Ho Chi Minh	Commercial service	41.50%	80.86%
38	Tasco Auto North Sai Gon JSC	Ho Chi Minh	Commercial service	80.11%	98.44%
39	Nam Song Hau Automobile JSC	Can Tho	Commercial service	50.80%	99.00%
40	Northwest Sai Gon Auto Joint Stock Company	Ho Chi Minh	Commercial service	51.26%	99.90%
41	Binh Duong New City Automobile Service JSC	Ho Chi Minh	Commercial service	43.85%	94.00%
42	Lam Dong Auto Co., Ltd	Lam Dong	Commercial service	29.25%	57.00%
43	Sao Tay Nam Automobile JSC	Can Tho	Commercial service	35.92%	70.00%
44	Kien Giang Automobile Investment Trading Service Co., Ltd	An Giang	Commercial service	35.92%	100.00%
45	Sai Gon Cuu Long Automobile Corporation	Can Tho	Commercial service	47.04%	92.08%
46	Au Viet Automobile JSC	Da Nang	Commercial service	30.04%	65.00%
47	Savico Southern Investment Development JSC	Ho Chi Minh	Real estate business	50.29%	98.00%
48	Toyota Ly Thuong Kiet Co., Ltd	Ho Chi Minh	Commercial service	66.56%	100.00%
49	Toyota Tay Ninh Company Limited	Tay Ninh	Commercial service	66.56%	100.00%
50	Savico Investment Co., Ltd	Ho Chi Minh	Real estate business	51.32%	100.00%
51	Automotive Solution JSC	Ha Noi	Commercial service	51.32%	100.00%
52	Tasco Auto Retail Co., Ltd	Ha Noi	Commercial service	64.13%	100.00%
53	Toyota Giai Phong Co., Ltd	Ha Noi	Commercial service	51.32%	100.00%
54	Saigon Star JSC	Ho Chi Minh	Commercial service	29.43%	57.35%

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

No	Name	Address	Business sector	Interest ratio (%)	Voting rights ratio (%)
55	Savico Ha Noi JSC	Ha Noi	Real estate business	64.29%	99.90%
56	Toyota Long Bien Co., Ltd	Ha Noi	Commercial service	64.29%	100.00%
57	Hai Duong Auto Investment and Services Co., Ltd	Hai Phong	Commercial service	32.79%	51.00%
58	G-Lynk Hai Duong JSC	Hai Phong	Commercial service	24.59%	75.00%
59	Savico New Era JSC	Ninh Binh	Commercial service	64.29%	100.00%
60	SVC North Development and Investment Co., Ltd	Ha Noi	Commercial service	58.52%	91.03%
61	Carpla JSC	Ha Noi	Commercial service	65.79%	100.00%
62	Carpla Media Co., Ltd	Ha Noi	Commercial service	65.79%	100.00%
63	Carpla Car Service Co., Ltd	Ha Noi	Commercial service	65.79%	100.00%
64	Stargo Co., Ltd	Ha Noi	Commercial service	64.36%	100.00%
65	VETC Digital Co., Ltd	Ha Noi	Commercial service	65.79%	100.00%
66	Carpla Service Southeast Region Co., Ltd	Ho Chi Minh	Commercial service	70.08%	100.00%
67	VETC RSA Co., Ltd	Ha Noi	Commercial service	65.79%	100.00%
68	Carpla Auto Parts Co., Ltd	Ho Chi Minh	Commercial service	65.79%	100.00%
69	Tasco Auto Sai Gon JSC	Ho Chi Minh	Commercial service	77.85%	86.00%
70	GreenLynk Automotives Co., Ltd	Ho Chi Minh	Commercial service	56.73%	89.33%
71	Toyota Can Tho Co., Ltd	Can Tho	Commercial service	32.84%	64.00%
72	AG-25 Co., Ltd	An Giang	Commercial service	32.84%	100.00%
73	Da Nang Son Tra Corporation	Da Nang	Real estate business	50.44%	98.29%
74	Savico Da Nang JSC	Da Nang	Real estate business	35.92%	70.00%
75	Han River Automobile Corporation	Da Nang	Commercial service	18.32%	51.00%
76	Son Tra Automobile Co., Ltd	Da Nang	Commercial service	18.32%	100.00%
77	Gia Lai Automobile One Member Co., Ltd	Gia Lai	Commercial service	18.32%	100.00%
78	Kon Tum Automobile JSC	Quang Ngai	Commercial service	18.15%	99.09%
79	Tasco Auto Gia Lai Co., Ltd	Gia Lai	Commercial service	37.29%	71.00%
80	Da Nang Automobile Co., Ltd	Da Nang	Commercial service	23.15%	64.44%
81	Quang Nam Automobile Co., Ltd	Da Nang	Commercial service	23.15%	100.00%
82	Hung Thinh Automobile JSC	Da Nang	Commercial service	19.76%	55.00%
83	Dai Thinh Automobile JSC	Da Nang	Commercial service	28.74%	80.00%
84	DNP Holding JSC	Dong Nai	Commercial service	57.23%	57.23%
85	Dong Nai Plastic JSC	Da Nang	Manufacturing and Trading of Water Pipes	56.85%	99.33%
86	Tan Phu Viet Nam JSC	Ho Chi Minh	Plastic Manufacturing and Trading	30.18%	52.73%
87	DNP Water JSC	Bac Ninh	Water Sector Investment	29.27%	51.15%
88	CMC JSC	Phu Tho	Brick Manufacturing and Trading	29.26%	51.14%
89	DNP Production and Trading JSC	Ho Chi Minh	Plastic Manufacturing and Trading	43.37%	100.00%

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

No	Name	Address	Business sector	Interest ratio (%)	Voting rights ratio (%)
90	DNP Bac Giang Water Infrastructure Investment Co., Ltd	Bac Ninh	Clean Water Production and Trading	25.10%	100.00%
91	Ha Noi Manufacturing JSC No 3	Ha Noi	Clean Water Production and Trading	25.86%	89.24%
92	Binh Hiep JSC	Lam Dong	Clean Water Production and Trading	25.37%	97.04%
93	Binh Thuan Water Supply and Sewerage JSC	Lam Dong	Clean Water Production and Trading	16.76%	57.26%
94	Dong Tam Water Plant JSC	Dong Thap	Clean Water Production and Trading	15.42%	52.68%
95	Tay Ninh Water Supply Sewerage JSC	Tay Ninh	Clean Water Production and Trading	16.56%	59.47%
96	Clean Water System Management and Operation JSC	Dong Thap	Clean Water Production and Trading	28.67%	97.94%
97	Binh An Water Investment JSC	Lam Dong	Clean Water Production and Trading	19.35%	99.93%
98	DNP Hawaco JSC	Ha Noi	Trading of Water Industry Supplies	28.42%	50.00%
99	DNP Hawaco Southern JSC	Ho Chi Minh	Trading of Mechanical and Electrical	28.14%	99.00%
100	Ninh Hoa Urban JSC	Khanh Hoa	Clean Water Production and Trading	15.08%	51.51%
101	Ninh Hoa Measurement Inspection Co., Ltd	Khanh Hoa	Water Industry Supplies	15.08%	100.00%
102	Ninh Hoa Urban Construction Co.,Ltd	Khanh Hoa	Manufacturing, Trading, and Services	15.08%	100.00%
103	Binh Phuoc Water Supply and Sewerage JSC	Dong Nai	Clean Water Production and Trading	20.01%	86.20%
104	DNP - Tien River Raw Water Co., Ltd	Dong Thap	Extraction, Treatment, and Supply of Water	24.73%	99.99%
105	Eco Vietnam Technology and Equipment JSC	Ha Noi	Water Solutions and Infrastructure	19.90%	70.00%
106	CVT Investment and Development Co., Ltd	Phu Tho	Financial Service Activities	29.26%	99.99%
107	Son Thanh Water Supply and Sewerage Construction Investment Joint Stock Company	Khanh Hoa	Clean Water Production and Trading	20.54%	85.00%
108	Saigon Water Infrastructure JSC	Ho Chi Minh	Clean Water Production and Trading	14.81%	50.61%
109	Cu Chi Water Supply and Sewerage JSC	Ho Chi Minh	Extraction, Treatment, and Supply of Water	14.81%	100.00%
110	Gia Lai Water Supply and Sewerage JSC	Gia Lai	Extraction, Treatment, and Supply of Water	7.56%	51.00%
111	Sai Gon - Dan Kia Water Supply JSC	Lam Dong	Extraction, Treatment, and Supply of Water	13.33%	90.00%

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

No	Name	Address	Business sector	Interest ratio (%)	Voting rights ratio (%)
112	Water Science and Technology Institute	Ha Noi	Water Project Research and Development	22.74%	80.00%
113	Sai Gon - An Khe Water JSC	Gia Lai	Extraction, Treatment, and Supply of Water	11.46%	77.33%
114	Tasco Energy JSC	Ho Chi Minh	Electricity generation	14.90%	50.90%
115	Tasco SmartCharge Co., Ltd	Ho Chi Minh	Electrical system installation	14.90%	100.00%
116	Vectra Energy JSC	Ho Chi Minh	Installation of other construction systems	7.60%	51.00%
III. Joint ventures, associates					
1	BOT Hung Thang Phu Tho Co., Ltd	Phu Tho	Transport Infrastructure	30.00%	30.00%
2	NVT Holdings JSC	Ha Noi	Real Estate Business	20.00%	50.00%
3	Savico Quang Nam Co., Ltd	Da Nang	Commercial Services	17.96%	50.00%
4	Tri Thuc Tuong Lai Investment JSC	Ha Noi	Real Estate and Education Business	24.18%	47.13%
5	Blue Oceans Water Management Co., Ltd	Lam Dong	Clean Water Production and Trading	4.19%	25.01%
6	Dong Hai Water and Environment JSC	Lam Dong	Clean Water Production and Trading	4.19%	25.00%
7	Meta Infrastructure Engineering JSC	Ha Noi	Commercial Services	6.97%	24.50%
8	Bac Giang Clean Water JSC	Bac Ninh	Clean Water Production and Trading	7.10%	24.99%
9	Sai Gon - Pleiku Water Supply JSC	Gia Lai	Extraction, Treatment, and Supply of Water	7.26%	49.00%
10	TKT Land Technology Investment and Development JSC	Ha Noi	Real Estate Business	40.10%	40.10%
11	S&D Water Solution Co.,Ltd	Ha Noi	Extraction, Treatment, and Supply of Water	14.64%	50.00%
12	Tasco Headway Logistics JSC	Ho Chi Minh	Road freight transport	38.03%	50.00%
13	South Auto Investment and Trading JSC	Tay Ninh	Commercial Services	7.81%	38.00%

7. Employee

The total number of employees of the Company as at 30 June 2026 is 104 people (as at 31 December 2025 is 110 people).

8. Declaration on comparative information in separate financial statements

Comparative information is presented based on data from the reviewed interim separate financial statements for the period from 1 January 2025 to 30 June 2025 and the audited separate financial statements for the financial year ended 31 December 2025. Effective from 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC ("Circular 99"), issued by the Ministry of Finance on 27 October 2025, providing guidance on the enterprise accounting regime and superseding the regulations set forth in Circular No. 200/2014/TT-BTC dated 22 December 2014. This Circular applies to financial years commencing on or after 1 January 2026. The adoption of Circular 99 did not have a material impact on the comparability of the figures presented in these financial statements. Certain comparative information has been reclassified to conform to the current year's presentation. Please refer to Note VII.4 for details.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)**For the fiscal period from 01 January 2026 to 30 June 2026***II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY****1. Accounting period**

The accounting period follows the calendar year, beginning on January 1 and ending on December 31.

2. Accounting currency

The accounting currency is Vietnamese dong (VND).

III. APPLICABLE ACCOUNTING SYSTEM AND ACCOUNTING STANDARDS**1. Applicable accounting system**

The Company applies the Vietnamese enterprise accounting regime issued in conjunction with Circular 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") providing guidance on the enterprise accounting regime.

The interim separate financial statements have been prepared based on the historical cost principle and in accordance with Vietnamese Accounting Standards. The accompanying separate interim financial statements are not intended to present the separate financial position, separate results of operations, and separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

The Company has also prepared the interim consolidated financial statements of the Company and its subsidiaries (collectively referred to as the "Group") for the financial period from 1 January 2026 to 30 June 2026 (the "interim consolidated financial statements") in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and legal regulations relevant to the preparation and presentation of interim consolidated financial statements.

Users of the separate interim financial statements should read this report in conjunction with the aforementioned consolidated interim financial statements to obtain full information regarding the Group's consolidated financial position, consolidated results of operations, and consolidated cash flows.

2. Declaration on compliance with Accounting Standards and Accounting System

Board of Management has prepared and presented the Company's interim separate financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and prevailing legal regulations guiding the preparation and presentation of interim separate financial statements.

IV. SIGNIFICANT ACCOUNTING POLICIES**1. Recognition of cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, demand and term bank deposits, cash in transit, and short-term investments with a maturity of no more than three months from the date of investment that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value at the reporting date. Cash equivalents are determined in accordance with Vietnamese Accounting Standard No. 24, "Cash Flow Statements."

2. Recognition of financial investments**a. Held-to-maturity investments**

Held-to-maturity investments are investments that Board of Management intends and has the ability to hold until maturity.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Held-to-maturity investments are initially recognized at cost, comprising the purchase price plus (+) costs directly attributable to the investment (if any), such as transaction, brokerage, advisory, and audit costs, as well as fees, taxes, and bank charges.

At the end of the accounting period, if there are any indications or evidence suggesting that an investment held to maturity may be impaired, the enterprise must make a provision for the impairment of such investment. Any impairment losses incurred on investments held to maturity are recognized as financial expenses in the income statement.

b. Investments in subsidiaries, joint ventures, associates

Subsidiaries are entities over which the Company has the power to govern the financial and operating policies, often accompanied by holding more than half of the voting rights.

Associates are all entities over which the Company has significant influence but not control, typically expressed through holding between 20% and 50% of the voting rights in those entities.

For the purposes of these financial statements, investments in subsidiaries, joint ventures and associates are initially recognized at cost. Profit distributions received by the Company from the accumulated profits of subsidiaries and associates after the date on which control is acquired by the Company is recognized in the Company's income statement. Other distributions are treated as a return of the investments and are deducted from the investment value.

At the end of the accounting period, if there are any indications or evidence suggesting that the Company's investments in subsidiaries or associates may have suffered a loss or become impaired, the Company recognizes a provision for investment losses. Provisions for investment losses in other entities are recorded in the income statement for the period.

c. Investment in equity instruments of another entity

Investments in other entities are initially recorded at cost. After initial recognition, these investments are determined at cost less provisions for losses on investments in other units. Provision for devaluation of investment for capital instruments is recorded as follows:

- For investments in listed shares or investments where fair value can be reliably determined, the provision is based on the market value of the shares;
- For investments where the fair value cannot be determined at the reporting date, a provision is made based on the losses incurred by the investee.

The provision for investment impairment is recognized in the income statement for the period.

3. Recognition of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are stated at carrying amount less provisions for doubtful debts.

The classification of receivables into trade receivables and other receivables is carried out according to the following principle:

- **Trade receivables:** This includes accounts receivable of a commercial nature arising from transactions involving buying and selling.
- **Other receivables:** These include non-commercial receivables not related to purchase or sale transactions (such as dividends and distributed profits; amounts paid on behalf of third parties that are entitled to be recovered; amounts collected by the export consignee on behalf of the consignor; receivables for loans of non-monetary assets, receivables for fines, compensation, and outstanding assets awaiting processing...).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Receivables shall be recorded in detail to original terms and remaining recovery terms as at the reporting date, original currencies and each object. At the financial statements' preparation date, receivables which have remaining recovery terms of less than 12 months or a business cycle are classified as current receivables, receivables which have remaining recovery terms of over 12 months or a business cycle are classified as non - current receivables.

Provision for doubtful debts

At the end of the accounting period, the Company identifies overdue or potentially uncollectible receivables to determine the necessary provision for bad debts (or the reversal thereof). Any increase or decrease in the provision balance is recognized as an administrative expense for the period.

A company must make a provision for bad debts when a receivable is overdue, or even if not yet due, there is evidence indicating that all or part of the receivable is likely to be lost because the debtor has disappeared, absconded, or is unlikely or unable to settle the debt.

Provisioning levels for overdue receivables:

- 30% of the value for receivables overdue by 6 months to less than 1 year.
- 50% of the value for overdue receivables outstanding for one year to less than two years.
- 70% of the value for overdue receivables outstanding for 2 years to less than 3 years.
- 100% of the value for accounts receivable outstanding for three years or more.

The determination of the overdue period for a receivable classified as "doubtful" (requiring a provision) is based on the principal repayment schedule stipulated in the original purchase and sale contract, without regard to any debt extensions agreed upon between the parties.

For accounts receivable that are not yet due but for which the Company possesses evidence indicating that an economic entity has gone bankrupt, is undergoing bankruptcy proceedings, or has absconded from its business premises; or where the debtor is being prosecuted, detained, tried, or is serving a sentence, is suffering from a critical illness, or is deceased; or where the Company has sought enforcement of the debt but failed because the debtor has absconded from their place of residence; or where the Company has initiated legal action to recover the debt but the proceedings have been suspended, the Company's Board of Management shall assess and determine the unrecoverable loss amount (up to the value of the debt recorded in the accounting books) in order to make a provision for bad debts.

4. Recognition of inventories

Inventories are valued at the lower of cost and net realizable value. This valuation is determined in accordance with Accounting Standard No. 02 – "Inventories," specifically: The cost of inventories comprises costs of purchase, costs of conversion, and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

Specifically for finished goods and work-in-process, the cost of inventory comprises materials, direct labor, and manufacturing overheads, accounted for based on actual costs incurred and allocated appropriately based on normal capacity levels. Material, labor, and other manufacturing overhead costs incurred in excess of normal capacity are recognized as cost of goods sold for the period

Method of inventory value calculation: Weighted average.

Method of inventory accounting: Determine the quantity and value of goods withdrawn from inventory each time a transaction occurs.

Method of determining work in progress at the end of the period: Work in progress at the end of the period is determined by aggregating all construction costs of unfinished construction projects.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Provision for devaluation in inventories: The provision for inventory devaluation is made by the Company in accordance with current accounting regulations. Accordingly, the Company is permitted to make provisions for inventory devaluation due to obsolescence, damage, or deterioration in quality, as well as in cases where the cost of inventory exceeds its net realizable value at the end of the financial period. Increases or decreases in the provision account balance are recognized in the cost of goods sold for the period.

According to the assessment of the Board of Director, as at 30 June 2026, the Company did not have any inventory that was devalued, damaged, defective, obsolete, etc., so no provision was required.

5. Recognition of fixed assets and depreciation

a. Tangible fixed assets

Tangible fixed assets are measured at historical cost less accumulated depreciation.

The historical cost of a tangible fixed asset comprises all costs incurred by the company to acquire the asset up to the point it is ready for use in the manner intended by the enterprise (excluding recoverable taxes). The determination of the historical cost of tangible fixed assets in specific cases is carried out in accordance with Vietnamese Accounting Standard No. 03 – Tangible Fixed Assets.

Costs incurred subsequent to initial recognition such as routine repairs and maintenance, periodic repairs and maintenance are recognized as production and business expenses for the period. Regarding costs for upgrades and renovations, if it can be clearly demonstrated that these expenditures increase the future economic benefits expected to be derived from the use of the tangible fixed asset beyond its originally assessed standard performance level, then such costs are capitalized as an addition to the asset's historical cost.

When tangible fixed assets are sold or disposed of, their historical cost and accumulated depreciation are derecognized from the Statement of Financial Position. The difference between the proceeds from the disposal and the carrying amount of the asset is recognized as a gain or loss and presented in the Company's Income Statement.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful lives are categorized by asset group as follows:

Assets	Useful lives
Building and structures	05 - 25 years
Machinery, equipment	05 - 08 years
Means of transportation	06 - 10 years
Management equipment and tools	03 - 10 years
Other fixed assets	02 - 07 years

b. Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated amortization.

Computer software

The historical cost of software programs is determined as the total actual costs incurred by the Company to acquire them, in cases where the software program constitutes a component separable from the related hardware, or qualifies as a semiconductor integrated circuit layout design under intellectual property laws.

The company's software program includes accounting software, time and attendance software, storage software, business management software,

Software programs are amortized using the straight-line method over their estimated useful lives.

Other regulations on management, use, depreciation of fixed assets

Other regulations regarding the management, use, and depreciation of fixed assets are implemented by the Company in accordance with Circular 45/2013/TT-BTC dated 25 April 2013, Circular 147/2016/TT-BTC dated 13 October 2016, and Circular 28/2017/TT-BTC dated 12 April 2017, issued by the Minister of Finance, guiding the regime for the use, management, and depreciation of fixed assets.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

6. Lease fixed assets

a) In case the Company is the lessor

Assets under operating leases are recognized in the Company's investment property on the separate balance sheet. Expenses directly incurred during the operating lease period are recognized in the separate income statement when incurred.

Rental received under operating leases are recognised in the separate income statement on a straight-line basis over the lease term of the lease contract.

b) In case the Company is the lessee

Rental payments under operating leases are recognised in the separate income statement on a straight-line basis over the lease term of the lease contract.

7. Recognition of business cooperation contracts

A Business Cooperation Contract (BCC) is a contractual agreement between two or more parties to jointly carry out economic activities without establishing an independent legal entity. These activities may be subject to joint control by the contributing parties or controlled by one of the parties to the contract. Joint control exists only when decisions regarding relevant activities require the unanimous consent of the parties sharing control.

A BCC contract may be implemented in the form of jointly constructing assets or cooperating in specific business activities. The parties to the BCC may agree to share revenue, products, or after-tax profits based on the results of the BCC activities, or to share fixed benefits regardless of the BCC's operating results.

a. In the case that the Company is a party with joint control over the BCC

- For a BCC in the form of jointly controlled assets

A BCC involving jointly controlled assets is an arrangement wherein the participating parties jointly construct assets (jointly controlled assets). These are assets purchased, constructed, and utilized by the participating parties for the purposes of the BCC, generating benefits for said parties in accordance with the terms of the contract.

- The Company recognizes its share of the jointly controlled assets as assets in its Statement of Financial Position and classifies them according to the nature of the assets;
- For fixed assets or investment properties contributed to a business cooperation contract without the transfer of ownership from the Company to the joint ownership of the participating parties, the Company shall not derecognize the assets in its accounting records but shall maintain detailed tracking of their location. In cases where the contribution involves the transfer of ownership from the Company to the joint ownership of the participating parties, the Company shall derecognize the value of the corresponding item in its Statement of Financial Position;
- Revenue or expenses arising from the exploitation or use of jointly controlled assets are recognized by the Company in accordance with the contractual agreement and reflected in the Company's Income Statement.

- For a BCC in the form of a joint business operation

A BCC operating under a joint-control arrangement is a business cooperation activity that does not entail the establishment of a new business entity. The participating parties have obligations and enjoy rights as stipulated in the contract. The BCC activities are carried out by the contributing parties alongside their respective ordinary business operations.

- Cash and assets contributed by other parties to a jointly controlled BCC activity are accounted for by the Company as liabilities. Cash and assets contributed to a jointly controlled BCC activity are accounted for by the Company as receivables.
- The business cooperation contract stipulates that expenses incurred specifically for jointly controlled business activities incurred by each party participating in the BCC must be borne by that party. For common expenses (if any), based on the agreements in the contract, divide them between the contributing parties;

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

- Separately incurred costs or allocated common costs (if any) and the share of revenue received under the BCC agreement are presented in the Company's Income Statement;
- In cases where the BCC contract stipulates profit sharing based on the contract's operating results, the parties shall designate a representative to handle the accounting for the BCC operations. This representative is responsible for tracking the revenue, expenses, and operating results of the BCC contract, as well as issuing invoices and filing tax declarations on behalf of the participating parties in accordance with the law. However, each participating party shall only record the revenue and expenses corresponding to their respective share, whether entitled to receive or obligated to bear in their own income statement.

b. In the case that the Company is the party without the right to jointly control the BCC.

Based on the terms and nature of the Business Cooperation Contract (BCC) to determine that the enterprise does not have joint control over the BCC, it is necessary to ascertain whether the enterprise receives benefits contingent upon the BCC's business results or receives fixed benefits independent of those results, in order to apply the appropriate accounting treatment.

- In cases where the BCC contract stipulates that the Company is entitled to benefits contingent upon the BCC's business results, the capital contributions to the BCC contract and the benefits received by the investor from the BCC contract shall be presented as an investment in another entity;
- In cases where a BCC contract stipulates that the Company is entitled to a fixed benefit regardless of the BCC's business results, the accounting treatment depends on the nature of the contract, as follows:
 - + If the nature of the transaction is the leasing of an asset (where a party contributes a non-monetary asset to the BCC), the enterprise accounts for it as an asset lease transaction;
 - + If the nature of the transaction is a loan (where the party participating in the BCC contributes capital in the form of cash), the enterprise accounts for it as a loan transaction

8. Recognition of prepaid expenses

Prepaid expenses are actual costs incurred (including both prepaid and unpaid expenses) that relate to the production and business results of multiple accounting periods.

Prepaid expenses primarily consist of the value of tools and instruments, office repair costs, insurance premiums, and other expenses incurred during the Company's business operations that are expected to generate future economic benefits. These expenses are allocated to the Statement of Income using the straight-line method, based on the Company's estimated useful life or cost recovery period.

Prepaid expenses are tracked in detail according to their amortization period. At the time of preparing financial statements, deferred expenses with a duration of 12 months or less or one business cycle from the date of incurrence are classified as short-term prepaid expenses, while those with a duration exceeding 12 months or more than one business cycle from the date of incurrence are recorded as long-term prepaid expenses.

9. Recognition of payables

Payables are presented at historical cost. The classification of payables, including trade payables, dividends and profits payable and other payables, is based on the following principles:

- **Trade payable to suppliers:** This includes commercial liabilities arising from the purchase of goods, services, or assets from suppliers or sellers (independent entities from the buyer). Trade payable to suppliers include liabilities between parent and subsidiary companies, joint ventures, associated companies, and liabilities when importing goods on consignment through a consignor (in consignment transactions).
- **Dividends and profits payable:** includes dividends that the Company is required to pay to shareholders. The date on which the Company recognizes the liability for dividends and profits payable is the record date.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

- **Other payables:** Including payables of non-commercial nature, unrelated to transactions of purchase, sale, provision of goods and services (such as: Interest payable, dividends and profit payable, financial investment expenses payable; payable on behalf of a third party; payment of social insurance and health insurance premiums, unemployment insurance, union funds, etc.).

Payables monitoring

Payables shall be specially recorded to original terms and remaining repayment terms as at the reporting date, original currencies and each object. At financial statements' preparation date, payables that have remaining repayment terms of less than 12 months or a business cycle are classified as current payables, payables that have remaining repayment terms of over 12 months or a business cycle are classified as non-current payables.

Liabilities are recognized no less than the amount payable.

10. Recognition of accrued expenses

Accrued expenses including payables for goods and services received from the seller during the period but have not actually been paid due to lack of invoices or insufficient accounting records and documents are recorded in production or business expenses in the reporting period.

Basis of determining accrued expenses

- *Accrued communication expenses and transportation service fees:* Based on the contract signed with the service provider, the supplier's invoice issued after the end of the fiscal period.
- *Accrual of payable loan interest expenses for loans or bond issuances with interest payable at maturity:* Based on the outstanding principal balance, term, and applicable interest rate.
- *Accrued expenses to temporarily calculate the cost of goods sold, finished products of real estate:* Based on the difference between the cost according to the estimated unit price and the actual total cost.

11. Recognition of loans and finance lease liabilities

Loans and finance lease liabilities shall be specially recorded to each object, terms, original currencies. As at the financial statement's preparation date, loans and finance lease liabilities that have remaining repayment terms of less than 12 months or a business cycle are classified as short-term loans and finance lease liabilities, ones that have remaining repayment terms of over 12 months or a business cycle are classified as long-term loans and finance lease liabilities.

12. Recognition and capitalization of borrowing costs**Recognition of borrowing costs**

Borrowing costs comprise interest expenses and costs directly attributable to the loan (such as appraisal, audit, and loan documentation fees....). Borrowing costs are recognized as financial expenses in the period in which they are incurred (except in cases where capitalization is required under Vietnamese Accounting Standard No. 16, "Borrowing Costs").

Borrowing costs directly attributable to the loan (excluding interest), such as appraisal, audit, and loan documentation fees, as well as loan arrangement costs..., are amortized over the term of the loan. Borrowing costs are not capitalized when the borrowing is intended for investment in subsidiaries, joint ventures, or associates.

Capitalized borrowing costs

Borrowing costs arising from a specific loan directly attributable to the construction or production of a qualifying asset are included in the cost of that asset (capitalized), after net of any income earned from the temporary investment of such borrowed funds. Borrowing costs are capitalized when it is probable that the enterprise will derive future economic benefits from the use of the asset and the interest costs can be reliably measured.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

For the fiscal period from 01 January 2026 to 30 June 2026

Capitalization of borrowing costs ceases when the activities that are substantially complete and necessary to prepare the qualifying asset for its intended use or sale are finished. Borrowing costs incurred thereafter are recognized as financial expenses for the year.

In the period, the Company has not incurred in interest expenses which were capitalized into asset-in-progress.

13. Recognition issued bonds

The company issues common bonds for long-term borrowing purposes.

Booking value of the common bonds is on a net basis as the bond par value minus (-) bond discount plus (+) the bond premium.

The Company issues bonds at par value (issue price equal to par value) so there is no bond discount or bond premium.

Bond issuance costs are gradually allocated in accordance with the bond term using the straight-line method and recorded in financial expenses. At the time of initial recognition, bond issuance costs are recorded as a reduction in the par value of the bond. Periodically, accountants allocate bond issuance costs by recording an increase in the par value of the bond and recording it in financial expenses suitable for the recognition of bond interest payable.

14. Recognition of unearned revenue

Unearned revenue is recognized when the Company receives prepayments from customers relating to: Prepayment of management and operation fees by customers.

Unearned revenue allocation method: Unearned revenue is allocated and recognized in the business results in the period, based on the time and term of the advance payment.

15. Recognition of owners' equity***a) Recognition of owners' equity and share premium***

Share capital is recognized according to the actual amount of capital contributed by shareholders. The contributed capital of the shareholders is recorded at the actual price of the issued shares, but is represented in detail of two criteria: the owners' contributed capital and the share premium.

Common shares are stated at par value. The proceeds from the issuance of shares in excess of par value are recognized as share premium. Expenses directly attributable to the issue of shares, excluding tax effects, are recorded as a reduction in share premium.

b) Recognition of development and investment funds

According to the Company's Charter, the appropriation and use of the Development and Investment fund are as follows:

- Purpose of use: Investment to expand production scale, business or intensive investment of the Company.
- Authority to make decisions on appropriation and use of funds: General meeting of shareholders.

c) Recognition of Retained earnings

Retained earnings reflects operation results (profit, loss) after Corporate Income Tax and profit distribution or loss settlement of the Company. Retained earnings are monitored in detail according to the operation results of each fiscal year (previous year, this year), and monitored by each content of profit distribution (appropriation of funds, supplementing the owner's investment capital, distributing dividends, profits to shareholders).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

16. Principles and methods for recognizing revenue and other income***Revenue from sale of goods***

Revenue from the sale of goods and real estate products is recognized when the outcome of the transaction can be reliably determined and the Company is likely to derive economic benefits from the transaction. Sales revenue is recognized when the significant risks and rewards of ownership have been transferred to the buyer. Revenue is not recognized if there are significant uncertainties regarding the collectability of the sales proceeds or the possibility of product returns.

Revenue from rendering of services

Revenue from rendering of management and operation services for urban areas and electronic automatic toll collection services are recognized in the separate income statement at the completion rate of the transaction at the reporting date. The transaction completion rate is assessed based on the survey of the work that has been done. Revenue is not recognized if there are material uncertainties regarding the recoverability of the receivables.

If the contract outcome cannot be determined with certainty, revenue will be recognized only to the recoverable extent of the recognized costs.

Electricity sales

Revenue from electricity sales is determined and recognized based on the electricity output and selling price approved by the competent state agency.

Rental income

Rental income from property is recognised in the separate income statement on a straight-line basis over the term of the lease contract. Rental incentives are recognised as an integral part of total rental revenue.

Construction contract revenue

In case the construction contract stipulates that the contractor is paid according to the planned schedule, when the results of the construction contract performance can be estimated reliably, the revenue and expenses related to the contract are recorded corresponding to the completed work as determined by the Company on the date of the separate financial statements, regardless of the issue and the amount of invoice according to the planned schedule.

In case the construction contract stipulates that the contractor is paid according to the performed volume, when the construction contract performance results are reliably determined and confirmed by the customer, the revenue and expenses related to the contract are recognized in proportion to the completed work that is confirmed by the customer during the period and reflected on the invoice.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of the construction contract costs incurred for which reimbursement is reasonably certain.

Revenue from transferring property

Revenue from the transfer of property is recognized when the significant risks and rewards of ownership of the property have been transferred to the buyer. Revenue from property transfer also includes revenue from transferring property projects through the form of project transfer.

Financial income

Financial income includes: Interest on deposits and loans; dividends and profits received and income from the disposal of financial investments.

Interest income: Recognized on the basis of maturity and actual interest rate of each period, unless the recoverability of interest is uncertain.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Dividends and distributed profits: Recognized when the Company becomes entitled to receive dividends or profits from capital contributions. However, dividends received in the form of shares (or profits distributed as additional capital contributions) are not recognized as income; instead, only the increase in the number of shares (or the value of the capital contribution) is tracked.

Income from the disposal of financial investments: Recognized when the significant risks and rewards of ownership of the investment have been transferred to the buyer. Most of the risks and rewards of ownership are transferred to the buyer only upon completion of the purchase or sale transaction (for listed securities) or completion of an asset assignment agreement (for unlisted securities). This income is determined as the difference between the selling price and the cost of the investment.

17. Recognition of revenue deduction

Revenue deductions include: trade discounts, sales discounts, and sales returns. Revenue deductions incurs in the same period of consumption of products, goods and services are adjusted to decrease the revenue of the arising period.

In case products, goods and services have been sold from previous periods, a reduction in revenue incurs in the next period, and this event occurs before the time of issuing the financial statements: The Company records a decrease in revenue on the financial statements of the reporting period (previous period), in accordance with the provisions of Vietnamese Accounting Standard No. 23 "Events arising after the balance sheet date".

In case products, goods and services have been sold from previous periods, a revenue deduction incurs after the issuance of the financial statements of the following period: The Company records a decrease in revenue of the arising period (subsequent period).

18. Recognition of cost of goods sold

Cost of goods sold is recognized on the principle of matching with revenue.

In order to ensure the principle of prudence, expenses that exceed the normal level of inventories are immediately recognized in expenses during the period (after deducting compensation, if any), including: cost of direct materials consumed in excess of normal, labor costs, overhead costs not allocated to the value of products in stock, production service costs, inventory shortages or losses, and provisions for high-risk contracts related to inventory sales...

There was no decrease in cost of goods sold during the period.

19. Recognition of financial expenses

Financial expenses include: borrowing costs that are not capitalized in accordance with regulations, and transaction costs associated with the sale of financial investments.

Interest expenses (including accrued expenses) of the fiscal period are fully recorded in the period.

20. Recognition of General & administrative expenses

General & administrative expenses: include expenses for salaries of employees of the business management department (salaries, wages, allowances, etc); social insurance, health insurance, trade union funding, unemployment insurance of enterprise management staff; cost of office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, asset and explosion insurance, etc); other monetary expenses (reception, customer conference, etc).

There was no decrease in general & administrative expenses during the period.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

21. Recognition of tax accounting**a) Corporate income tax**

Corporate income tax comprises the total corporate income tax calculated on taxable income, including income derived from the production of and trading in goods and services abroad in jurisdictions with which Vietnam has not signed a double taxation avoidance agreement. Corporate income tax expense consists of current corporate income tax expense and deferred corporate income tax expense.

Current corporate income tax

Current income tax expense is determined based on taxable income and the corporate income tax rate applicable for the current year. During the period, the Company was subject to corporate income tax at a rate of 20%.

For rooftop electricity production and business activities: The company is entitled to 4 years of tax exemption and a 50% reduction of the payable tax amount for the next 9 years since taxable income is generated. In case there is no taxable income for the first 3 years, the period from the fourth year onwards from the time of revenue generation, the Company enjoys a 10% tax incentive for a period of 15 years. 2026 is the seventh year the Company enjoys tax incentives.

Deferred corporate income tax expense

Deferred corporate income tax is the corporate income tax amount payable or recoverable arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the values used for tax purposes.

b) Other taxes

Other taxes follows prevailing regulations of Vietnam.

The Company's tax report will be subject to inspection by the local tax authorities. Because the application of laws and regulations on taxes on different types of transactions can be interpreted in different ways, the tax amounts are presented on the financial statements can be changed at the last decision of the tax authorities.

22. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence. Related parties can be companies or individuals, including close members of the family of the individual considered to be related.

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

Transactions and balances with related parties during the year are presented in Note VII.3.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

23. Other accounting principles and methods

Long-term work-in-progress

Long-term work-in-progress costs are recorded at the net realizable value of the costs of production and business in progress in excess of one business cycle. Non-current work in progress at the balance sheet date include construction costs of unfinished property projects for sale.

Construction in progress

Construction in progress includes construction costs of fixed assets or investment properties. Construction properties used for multiple purposes (offices, lease or for sale, for example, complex apartment buildings) are aggregated with construction investment costs under the item "Construction in progress" and transferred appropriately when the work or project is completed, handed over and put into use, based on the actual use of assets.

V. ADDITIONAL INFORMATION FOR ITEMS IN THE STATEMENT OF FINANCIAL POSITION

Unit: VND

1. Cash and cash equivalents

	Closing balance	Opening balance
Cash	74,774,190	22,774,190
Demand deposits	19,785,551,289	24,052,790,955
Total	19,860,325,479	24,075,565,145

Demand deposit balances by bank:

	Closing balance	Opening balance
Saigon-Hanoi Commercial Joint Stock Bank	10,476,339,672	10,521,839,819
Vietnam Joint Stock Commercial Bank For Industry And Trade	8,276,070,298	12,954,968,543
Others bank	1,033,141,319	575,982,593
Total	19,785,551,289	24,052,790,955

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

2. Financial investments

2.1 Held-to-maturity investments

	Closing balance			Opening balance		
	Cost	Fair value	Provision	Cost	Fair value	Provision
Current	751,087,541,283	751,087,541,283	-	1,705,094,105,506	1,705,094,105,506	-
Term deposit	50,814,440,287	50,814,440,287	-	43,280,538,666	43,280,538,666	-
Joint Stock Commercial Bank for Investment and Development of Vietnam	31,091,833,574	31,091,833,574	-	30,523,245,286	30,523,245,286	-
Vietnam Joint Stock Commercial Bank for Industry and Trade	17,512,182,877	17,512,182,877	-	10,088,958,902	10,088,958,902	-
Others	2,210,423,836	2,210,423,836	-	2,668,334,478	2,668,334,478	-
Bonds	81,040,362,464	81,040,362,464	-	52,500,045,978	52,500,045,978	-
SPB12205 Bond (446,819 bonds)	-	-	-	52,500,045,978	52,500,045,978	-
TRE32601 Bond (779 bonds)	81,040,362,464	81,040,362,464	-	-	-	-
Loan	514,068,848,123	514,068,848,123	-	227,381,356,480	227,381,356,480	-
Loans to third-party	33,603,287,670	33,603,287,670	-	32,413,150,684	32,413,150,684	-
Loans to related parties	480,465,560,453	480,465,560,453	-	194,968,205,796	194,968,205,796	-
<i>(Details of loans to related party are disclosed in Note VII.3)</i>						
Other investments	105,163,890,409	105,163,890,409	-	1,381,932,164,382	1,381,932,164,382	-
Real estate-related investments (*)	-	-	-	574,265,424,657	574,265,424,657	-
Others (*)	105,163,890,409	105,163,890,409	-	807,666,739,725	807,666,739,725	-
Non-current	1,997,738,073,584	1,997,738,073,584	-	1,227,577,073,585	1,227,577,073,585	-
Loan	1,997,738,073,584	1,997,738,073,584	-	1,227,577,073,585	1,227,577,073,585	-
Loans to related parties	1,997,738,073,584	1,997,738,073,584	-	1,227,577,073,585	1,227,577,073,585	-
<i>(Details of loans to related party are disclosed in Note VII.3)</i>						
Total	2,748,825,614,867	2,748,825,614,867	-	2,932,671,179,091	2,932,671,179,091	-

(*): Investments with partners generate returns based on an agreed-upon ratio at the time of contract maturity, subject to a minimum yield ranging from 7% to 11.5%, depending on the specific contract.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

2.2 Investments in other units

	Closing balance		Opening balance	
	Cost	Fair value (*)	Cost	Fair value (*)
I. Investment in subsidiaries	21,141,642,151,739	(279,793,000,000)	20,691,142,151,739	(279,793,000,000)
VETC JSC	741,900,000,000	(247,300,000,000)	741,900,000,000	(247,300,000,000)
VETC Electronic Toll Collection Co., Ltd	32,493,000,000	(32,493,000,000)	32,493,000,000	(32,493,000,000)
Tasco BOT MTV Co., Ltd	1,157,760,000,000	-	1,157,760,000,000	-
Tasco Land Co., Ltd	750,000,000,000	-	750,000,000,000	-
Tasco Insurance Co., Ltd	1,202,164,417,793	-	1,202,164,417,793	-
Tasco Auto JSC	15,356,824,733,946	-	15,356,824,733,946	-
Tasco Investment Co., Ltd	1,450,000,000,000	-	1,450,000,000,000	-
Tasco Mobility Co., Ltd (i)	450,500,000,000	-	-	-
II. Investment in other entities	24,550,000,000	(*)	23,800,000,000	(*)
Cotabig Joint Stock Company	300,000,000	-	300,000,000	-
Quang Phu Real Estate JSC	1,000,000,000	-	1,000,000,000	-
Housing and Urban Development Investment Joint Stock Company HUD 8	4,500,000,000	-	4,500,000,000	-
Sai Gon - My Thuan Expressway BOT Co., Ltd	18,750,000,000	-	-	-
Tasco Cu Chi Environment Co., Ltd	-	-	18,000,000,000	-
Total	21,166,192,151,739	(279,793,000,000)	20,714,942,151,739	(279,793,000,000)

(*): Fair value has not been determined by the Company since these investments have not been listed on the market. The Vietnamese Enterprise Accounting System and Vietnamese Accounting Standards also do not provide guidance on how to calculate fair value using different techniques. The fair value of these investments may differ from the carrying amount.

(i): During the period, the Company contributed capital to establish Tasco Mobility Co., Ltd in accordance with Resolution No. 04/2026/NQ-HĐQT dated 24 April 2026.

Details regarding subsidiaries, joint ventures, and associates, including business activities, voting rights percentages, and interest percentages are presented in Section 1, Item 6 of the Notes to these separate interim financial statements.

Transactions between the Company and its subsidiaries, joint ventures, and associates are presented in Section VII, Item 3 – Transactions with related parties, of the notes to this separate interim financial statement.

A portion of the common shares in Tasco Auto Joint Stock Company and the entire capital contribution in Tasco Investment Co., Ltd have been pledged or mortgaged as security for a loan from Saigon - Hanoi Commercial Joint Stock Bank and to secure the Company's obligations regarding issued bonds (see Note V.17 for details).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

3. Trade receivables

3.1 Current trade receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Trade receivables from third parties	495,116,419,181	2,133,168,732	461,535,906,156	2,133,168,732
Receivables from construction activities	379,875,266,128	2,133,168,732	365,636,758,527	2,133,168,732
People's Committee of Tu Liem Ward	244,883,010,283	-	244,883,010,283	-
Power Project Management Board 2 - Vietnam Electricity Group Branch	119,925,741,620	-	105,687,234,019	-
Others	15,066,514,225	2,133,168,732	15,066,514,225	2,133,168,732
Receivables from property trading	61,681,211,126	-	45,257,142,457	-
Receivables from other activities	53,559,941,927	-	50,642,005,172	-
Viet Nam Expressway Corporation	53,338,628,542	-	50,547,685,110	-
Others	221,313,385	-	94,320,062	-
Trade receivables from related parties	23,187,643,898	-	5,962,203,087	-
Receivables from property trading	9,659,775,291	-	5,747,294,480	-
Receivables from other activities	13,527,868,607	-	214,908,607	-
(Details of trade receivables from related parties are disclosed in Note VII.3)				
Total	518,304,063,079	2,133,168,732	467,498,109,243	2,133,168,732

4. Advance to suppliers

4.1 Short-term advance to suppliers

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Advance to suppliers who are third parties	24,192,480,672	9,903,103,761	41,149,590,936	9,903,103,761
Advance on construction activities	10,553,830,771	5,812,857,553	10,680,081,271	5,812,857,553
Advance on project activities	11,917,279,479	3,104,516,208	27,451,736,065	3,104,516,208
Sao Ha Consultant, Construction and Trading Limited Company	-	-	13,690,622,292	-
Others	11,917,279,479	3,104,516,208	13,761,113,773	3,104,516,208
Advance on other activities	1,721,370,422	985,730,000	3,017,773,600	985,730,000
Advance to suppliers who are related parties	18,111,816	-	14,082,316	-
Advance to other activities	18,111,816	-	14,082,316	-
(Details of advance to suppliers who are related parties are disclosed in Note VII.3)				
Total	24,210,592,488	9,903,103,761	41,163,673,252	9,903,103,761

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

5. Other receivables

5.1 Other current receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Other receivables from third parties	135,798,967,436	-	135,466,109,221	-
Advance	738,660,242	-	499,661,491	-
Receivables from dividends, profits	1,055,226,971	-	1,055,226,971	-
Receivables from return on investment rate	123,315,692,170	-	123,315,692,170	-
Other receivables	10,689,388,053	-	10,595,528,589	-
Other receivables from related parties	570,455,381,646	-	572,731,885,923	-
Receivables from dividends, profits	569,897,014,711	-	572,502,132,842	-
Other receivables	558,366,935	-	229,753,081	-
<i>(Details of other receivables from related parties are disclosed in Note VII.3)</i>				
Total	706,254,349,082	-	708,197,995,144	-

5.2 Other non-current receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Other receivables from third parties	5,100,000,000	-	5,100,000,000	-
Deposit, mortgages	5,100,000,000	-	5,100,000,000	-
Other receivables from related parties	-	-	22,360,204,364	-
Receivables from construction	-	-	22,360,204,364	-
<i>(Details of other receivables from related parties are disclosed in Note VII.3)</i>				
Total	5,100,000,000	-	27,460,204,364	-

6. Bad debts

a. Overdue receivables, or not overdue but unrecoverable

	Closing balance			Opening balance		
	Cost	Recoverable value	Provision	Cost	Recoverable value	Provision
Current	12,473,526,550	437,254,057	12,036,272,493	12,473,526,550	437,254,057	12,036,272,493
Tasco Truong Son JSC	5,734,455,753	-	5,734,455,753	5,734,455,753	-	5,734,455,753
Thanh Nam Installation Construction JSC	3,288,161,665	368,532,857	2,919,628,808	3,288,161,665	368,532,857	2,919,628,808
Others	3,450,909,132	68,721,200	3,382,187,932	3,450,909,132	68,721,200	3,382,187,932
Total	12,473,526,550	437,254,057	12,036,272,493	12,473,526,550	437,254,057	12,036,272,493

b. Assessment of the Company on the recovery of overdue debts

The Company has assessed and made provision for overdue debts and bad debts which are unlikely to be recovered with appropriate caution. The Company will continue to take measures to ensure the recovery of overdue debts.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

c. Increase and decrease provision for bad debts

	Current period	Previous period
Opening balance	12,036,272,493	28,018,678,608
Additional provision in the period	-	-
Provision reversal during the period	-	-
Bad debts written off against provisions during the year	-	(4,601,034,631)
Closing balance	12,036,272,493	23,417,643,977

7. Inventories

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Work in progress	1,446,111,976	-	38,953,551,981	-
Goods	46,505,000	-	-	-
Total	1,492,616,976	-	38,953,551,981	-

Details of work in progress are as follows

	Closing balance	Opening balance
Solar power project	1,446,111,976	28,503,551,981
Software Development Project	-	10,450,000,000
Total	1,446,111,976	38,953,551,981

8. Prepaid expenses

8.1 Current prepaid expenses

	Closing balance	Opening balance
Tools, supplies	62,091,167	72,298,757
Software copyright	237,310,533	252,580,303
Insurance expense	43,916,046	251,167,494
Contract performance guarantee fee	-	420,914,197
Others	55,752,727	164,246,643
Total	399,070,473	1,161,207,394

8.2 Non-current prepaid expenses

	Closing balance	Opening balance
Tools, supplies	1,522,856,231	2,210,406,478
Repair costs for leased offices and real estate	30,394,753,238	32,199,086,456
Others	187,703,691	153,785,751
Total	32,105,313,160	34,563,278,685

9. Other assets

9.1 Other current assets

	Closing balance	Opening balance
Cash and cash equivalents with restricted use in the short term (*)	3,500,000,000	-
Total	3,500,000,000	-

(*): Term deposits with maturities of no more than three months are used as security for financial obligations.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

10. Increase or decrease in tangible fixed assets	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Management equipment	Other tangible fixed assets	Total
HISTORICAL COST						
Opening balance	1,856,368,150	13,280,489,992	8,657,262,942	3,911,664,917	190,027,941,108	217,733,727,109
Purchases	-	244,400,000	-	32,222,222	53,848,800	330,471,022
Closing balance	<u>1,856,368,150</u>	<u>13,524,889,992</u>	<u>8,657,262,942</u>	<u>3,943,887,139</u>	<u>190,081,789,908</u>	<u>218,064,198,131</u>
ACCUMULATED DEPRECIATION						
Opening balance	1,856,368,150	4,078,458,934	671,316,971	1,917,150,565	89,271,936,867	97,795,231,487
Depreciation	-	318,956,783	420,848,496	391,261,974	15,300,244,272	16,431,311,525
Closing balance	<u>1,856,368,150</u>	<u>4,397,415,717</u>	<u>1,092,165,467</u>	<u>2,308,412,539</u>	<u>104,572,181,139</u>	<u>114,226,543,012</u>
CARRYING VALUE						
Opening balance	-	9,202,031,058	7,985,945,971	1,994,514,352	100,756,004,241	119,938,495,622
Closing balance	<u>-</u>	<u>9,127,474,275</u>	<u>7,565,097,475</u>	<u>1,635,474,600</u>	<u>85,509,608,769</u>	<u>103,837,655,119</u>

In which:

The historical cost of tangible fixed assets as at 30 June 2026 fully depreciated but still in use, is VND 8,201,404,826 (as at 31 December 2025, is VND 3,668,010,960).

The carrying value of tangible fixed assets as at 30 June 2026 used as mortgage, guarantee for loan is 90,688,649,151 VND (as at 31 December 2025, is VND 106,024,087,239).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

11. Non-current assets in progress

11.1 Non-current work in progress

	Closing balance		Opening balance	
	Cost	Recoverable value	Cost	Recoverable value
New urban area project (*)	198,670,259,803	198,670,259,803	205,140,582,795	205,140,582,795
Eco-housing project	83,955,763,260	83,955,763,260	98,147,790,796	98,147,790,796
Urban housing project	138,756,053,449	138,756,053,449	134,172,854,094	134,172,854,094
Total	421,382,076,512	421,382,076,512	437,461,227,685	437,461,227,685

(*): According to the decision of the Hanoi People's Court at the judgment No. 108/KDTM-PT dated 30 June 2022 on the dispute over economic contracts, accordingly: Housing and Urban Development Holdings Corporation Limited shall hand over to Tasco Joint Stock Company the missing land area at the project of 12,870 m2 in exchange for the difference in area due to the adjustment of the planning of land lots BT01, LK03, LK24, LK25 as committed in the Minutes of the meeting dated 28 December 2017 to lots LKM3, LKM5, LKM6, LKM7, LKM8 and part of the area of Lot LKM5 with the criteria according to the approved adjusted planning approved at Decision No. 5092/QĐ-UBND dated 31 July 2017 of the Hanoi People's Committee.

The value of non-current work in progress as at 30 June 2026 used as mortgage, pledge and guarantee for loan is VND 18,151,087,603 (See details in Note V.17).

11.2 Construction in progress

	Closing balance		Opening balance	
	Cost	Recoverable value	Cost	Recoverable value
BT road construction project	189,143,448,611	189,143,448,611	189,143,448,611	189,143,448,611
Urban functional area project	54,410,953,846	54,410,953,846	54,410,953,846	54,410,953,846
Office building project	30,801,527,855	30,801,527,855	30,801,527,855	30,801,527,855
Others	29,014,835,364	29,014,835,364	13,582,923,018	13,582,923,018
Total	303,370,765,676	303,370,765,676	287,938,853,330	287,938,853,330

12. Trade payables

12.1 Current trade payables

	Closing balance	Opening balance
Trade payables to third parties	133,355,324,342	140,621,667,757
Payable for property business activities	27,393,401,757	49,717,830,174
Payable for construction activities	105,961,922,585	90,903,837,583
Viet Hung Industry Investment JSC	33,726,462,190	33,726,462,190
Hong Han Construction & Trading Company Limited	36,717,039,894	22,468,646,046
Others	35,518,420,501	34,708,729,347
Payables for other activities	59,817,751,038	33,354,210,512
Vietnam Expressway Operation and Maintenance JSC	22,087,791,205	21,993,862,056
Others	37,729,959,833	11,360,348,456
Trade payables to related parties	19,532,473,298	9,652,220,862
Payable for property business activities	1,441,774,841	5,406,962,113
Payables for other activities	18,090,698,457	4,245,258,749
(Details of payables to related parties are disclosed in Note VII.3)		
Total	212,705,548,678	183,628,099,131

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

13. Advance from customers

13.1 Current advance from customers

	Closing balance	Opening balance
<i>Current advance from third parties</i>	<i>22,665,110,068</i>	<i>51,577,749,420</i>
Advance for construction activities	708,280,068	708,280,068
Advance for investment activities	9,442,033,523	15,530,044,971
Advance for other activities	12,514,796,477	35,339,424,381
<i>Vietnam Expressway Corporation</i>	<i>12,514,796,477</i>	<i>31,739,424,381</i>
<i>Others</i>	<i>-</i>	<i>3,600,000,000</i>
<i>Current advance from related parties</i>	<i>-</i>	<i>-</i>
Total	22,665,110,068	51,577,749,420

14. Taxes and payables to the State

14.1 Current tax and payables to the State

	Opening balance	Payable in the period	Paid amount in the period	Closing balance
Value added tax	13,634,693,023	14,983,993,296	20,025,201,229	8,593,485,090
Corporate income tax (i)	99,468,238,825	27,572,331,108	35,690,383,667	91,350,186,266
Personal income tax	389,314,534	2,703,034,241	2,282,311,289	810,037,486
Housing and land tax, land rent	-	15,775,200,861	15,775,200,861	-
Charges, fees and other payables	-	3,753,842,430	801,559,594	2,952,282,836
Total	113,492,246,382	64,788,401,936	74,574,656,640	103,705,991,678

(i): Corporate income tax (CIT) payable in the period including CIT paid on behalf of the joint venture partner corresponding to the products of the Xuan Phuong ecological housing project sold as authorized in the joint venture contract and the attached contract appendices.

14.2 Tax and other receivables to the State

	Opening balance	Receivable in the period	Received/cleared amount in the period	Closing balance
Value added tax	8,726,100	-	-	8,726,100
Total	8,726,100	-	-	8,726,100

15. Accrued expenses

15.1 Current accrued expenses

	Closing balance	Opening balance
Accrual of interest expense payable	37,370,576,904	2,755,988,903
Accrual of real estate cost	48,948,862,851	58,236,323,217
Others	818,492,729	1,662,351,006
Total	87,137,932,484	62,654,663,126

15.2 Non-current accrued expenses

	Closing balance	Opening balance
Bond interest expenses	79,684,931,510	53,650,684,934
Total	79,684,931,510	53,650,684,934

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

16. Other payables

16.1 Other current payables

	Closing balance	Opening balance
Payables to third parties	270,542,536,606	269,525,973,628
Trade Union fee	108,452,889	75,339,889
Payables to partners under business cooperation contract (*)	176,323,228,163	105,908,432,579
Payables related to the transfer of rights and obligations	27,686,468,567	27,176,466,662
Payables to joint venture partner	46,741,137,421	75,858,379,146
Other payables	19,683,249,566	60,507,355,352
Payables to related parties	50,630,137	943,000,000
<i>(Details of other payables to related parties are disclosed in Note VII.3)</i>		
Total	270,593,166,743	270,468,973,628

16.2 Other non-current payables

	Closing balance	Opening balance
Payables to third parties	859,273,221,350	652,476,570,903
Payable to partners under business cooperation contract (*)	602,302,719,107	410,427,979,101
Payables related to the transfer of rights and obligations	160,313,531,433	160,823,533,338
Others	96,656,970,810	81,225,058,464
Payables to related parties	97,881,036,159	70,514,035,347
<i>(Details of other payables to related parties are disclosed in Note VII.3)</i>		
Total	957,154,257,509	722,990,606,250

(*) Payables to partners under business cooperation contracts primarily arise from agreements regarding the investment, development, and operation of the Company's projects. Under these cooperation agreements, participating parties contribute capital, costs, or other resources in accordance with agreed-upon ratios and schedules; the results of the cooperation are distributed based on the ratios and principles stipulated in each specific contract, as follows:

Partner	Scope of cooperation	Allocation plan	Closing balance	Opening balance
Ha Viet Consultant	Investment cooperation and real estate project development	Product segmentation	170,733,172,709	160,605,358,054
Investment Construction JSC				
ETC Platform JSC	Investment cooperation and operation of transport infrastructure projects	Project profit	292,142,774,561	280,731,053,626
Anh Dung Investment and Business JSC	Investment cooperation and real estate project development	Project profit	75,000,000,000	75,000,000,000
PT Industrial Infrastructure Investment and Development Co.,Ltd	Investment cooperation and real estate project development	Project profit	100,000,000,000	-
G-Lynk JSC	Investment cooperation and real estate project development	Project profit	122,000,000,000	-
Deo Ca Group JSC	Investment cooperation and operation of transport infrastructure projects	Project profit	18,750,000,000	-
Total			778,625,947,270	516,336,411,680

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

17. Loans and finance lease liabilities

17.1 Short-term borrowings and finance lease liabilities

	Opening balance		During the year		Closing balance	
	Value	Able-to-pay amount	Increase	Decrease	Value	Able-to-pay amount
Short-term	8,000,000,000	8,000,000,000	26,000,000,000	16,000,000,000	18,000,000,000	18,000,000,000
Borrowings from related parties (i)	-	-	10,000,000,000	-	10,000,000,000	10,000,000,000
Borrowings from banks (ii)	8,000,000,000	8,000,000,000	16,000,000,000	16,000,000,000	8,000,000,000	8,000,000,000
Current portion of long-term borrowing	128,335,600,000	128,335,600,000	14,678,000,000	108,230,000,000	34,783,600,000	34,783,600,000
Borrowings from banks	41,215,600,000	41,215,600,000	14,678,000,000	21,110,000,000	34,783,600,000	34,783,600,000
Borrowings from related parties	87,120,000,000	87,120,000,000	-	87,120,000,000	-	-
Total	136,335,600,000	136,335,600,000	40,678,000,000	124,230,000,000	52,783,600,000	52,783,600,000

Details of short-term borrowings:

(i): Loan from the subsidiary under Loan Agreement No. 01/2026/HĐVV_VETC dated 1 June 2026, with a principal amount of VND 10,000,000,000, a loan term of 12 months, and a floating interest rate.

(ii): Short-term loans of Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch under the loan contract No.01/2025 - HĐCVHM/NHCT326-TASCO dated 28 October 2025 with a total loan balance of VND 8,000,000,000 within the term from 31 October 2025 to 31 October 2026. Purpose of using the loan: Supplementing working capital for the toll collection service package: Hiring toll collection services for expressway projects managed and operated by VEC. The loan interest rate is stated on each debit note and is adjusted once every 1 month and is determined by the Base Rate plus (+) the margin of three point five percent a year (3.5%/year). The collateral for the loan is the machinery and equipment formed from the project (Residual value of the collaterals set out at Note V.11).

17.2 Long-term borrowings and finance lease liabilities

	Opening balance		During the year		Closing balance	
	Value	Able-to-pay amount	Increase	Decrease	Value	Able-to-pay amount
Long-term	2,216,651,447,483	2,216,651,447,483	-	10,942,292,240	2,205,709,155,243	2,205,709,155,243
Borrowings from banks (i)	1,171,553,000,000	1,171,553,000,000	-	14,678,000,000	1,156,875,000,000	1,156,875,000,000
Borrowings from related parties (ii)	560,000,000,000	560,000,000,000	-	-	560,000,000,000	560,000,000,000
Bonds (iii)	485,098,447,483	485,098,447,483	-	(3,735,707,760)	488,834,155,243	488,834,155,243
Bond par value	500,000,000,000	500,000,000,000	-	-	500,000,000,000	500,000,000,000
Issuance bond costs	14,901,552,517	14,901,552,517	-	3,735,707,760	11,165,844,757	11,165,844,757
Total	2,216,651,447,483	2,216,651,447,483	-	10,942,292,240	2,205,709,155,243	2,205,709,155,243

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Details of long-term borrowings:

- (i): Long-term bank loans under the following contracts:
- Long-term loans at Vietnam Development Bank - Nam Dinh Branch with a contract with a maximum loan amount of VND 255,000,000,000, a loan term of 15 years, a maximum grace period of 36 months from the first disbursement but does not exceed the construction period of the project. Purpose of the loan: To carry out investment projects to build bypass roads, the interest rate is equal to the investment credit interest rate of the State according to regulations of the bank in each period. The collateral for the loan is a fixed asset formed from the investment project and the right to collect fees during the project implementation period.
 - Long-term loans at Vietnam Joint Stock Commercial Bank for Industry and Trade - Thang Long Branch under the loan contract No. 11.11/2022 - HDCVDADT/NHCT326-TASCO dated 11 November 2022 with a total value not exceeding VND 41,000,000,000, loan term: 60 months. Purpose of the loan: Supplementing investment capital for the toll collection service package: Hiring toll collection services for expressway projects managed and exploited by VEC. The loan interest rate is stated on each debit note and is adjusted once every 1 month and is determined by the Base Rate plus (+) the margin of three points five percent a year (3.5%/year). The collateral for the loan is the machinery and equipment formed from the project (*Residual value of the collaterals set out at Note V.11*).
 - Long-term loan at Saigon - Hanoi Commercial Joint Stock Bank under medium and long-term credit contract No. 0005/2025/HDTDTDH-PN/SBH.110600 dated 04 April 2025 with a total loan amount of VND 1,200,000,000,000, Loan term: 120 months. Purpose of using loan capital: investing in Tasco Investment Company Limited. Floating interest rate, adjusted every 3 months and determined by the VND base interest rate for a loan term of 120 months plus (+) Minimum margin of three point five percent per year (3.5%/year). The collateral for the loan is: a portion of shares and capital contributions in some subsidiaries in the Group (Tasco Auto Joint Stock Company, Savico Hanoi Joint Stock Company, Sweden Auto Company Limited, Tasco Investment Company Limited, and real estate owned by the Company).
 - A long-term loan at Vietnam Prosperity Joint Stock Commercial Bank - Ngo Quyen Branch under Loan Agreement No. CLC-65390-01 dated 02 December 2025, with a total loan amount of VND 4,480,000,000, loan term: 48 months. Purpose of the loan: financing the payment for the purchase of a fixed asset, specifically a 4-seat passenger car. Floating interest rate, adjusted every 3 months and determined based on the base lending rate applicable to ordinary loans with a maturity of over three to five years plus (+) a margin of 1.5% per annum. The collateral for this loan is the automobile purchased.
- (ii): Long-term bank loans from two subsidiaries under following contracts:
- Contract No. 01/2024/HTKD/TASCO BOT-SVCHN dated 03 June 2025, principal loan amount VND 132,000,000,000, loan term 60 months, floating interest rate. As at 30 June 2026, the Company had terminated the loan agreement and settled the outstanding loan balance.
 - Agreement dated 10 June 2025 and Loan Contract No. 01/2025/CPVETC-TASCO dated 04 July 2025, total loan value does not exceed VND 560,000,000,000, loan term: 05 years, fixed interest rate.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

(iii) Details of bonds

Advisory and underwriting entity	Closing balance	Principal and interest payment term	Interest rate	Purpose of issuance	Collateral	Payment Guarantee
VNDirect Securities Corporation	488,834,155,243	Term: 3 years. Bond principal and interest are paid in one lump sum at the end of the bond term	Fixed interest rate for the first year is 10.5%/year; floating interest rate for the following years fluctuates with a range of 4% but not lower than 10.5%/year	Debt restructuring	A portion of the common shares of the Subsidiary is held by the Company.	The bonds are guaranteed for payment by a subsidiary of the Company.

18. Owner's equity

18.1 Changes in owner's equity

	Share capital	Share premium	Development investment fund	Retained earnings	Total
Opening balance of previous year	8,925,119,650,000	9,928,133,444,796	123,011,473,161	849,859,368,158	19,826,123,936,115
Capital increase in the previous year(*)	1,757,736,160,000	-	-	-	1,757,736,160,000
Profit in the previous year	-	-	-	107,788,934,288	107,788,934,288
Allocation of funds	-	-	-	-	-
Other decrease	-	(312,900,000)	-	-	(312,900,000)
Closing balance of previous year/	10,682,855,810,000	9,927,820,544,796	123,011,473,161	957,648,302,446	21,691,336,130,403
Opening balance of current year	-	-	-	-	-
Capital increase in current period	-	-	-	44,487,259,243	44,487,259,243
Profit in current period	-	-	-	-	-
Allocation of funds	-	-	-	-	-
Other decrease	-	(81,200,000)	-	-	(81,200,000)
Closing balance of current year	10,682,855,810,000	9,927,739,344,796	123,011,473,161	1,002,135,561,689	21,735,742,189,646

(*): On 28 August 2025, the Company completed the issuance of an additional 175,773,616 ordinary shares to existing shareholders.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

18.2 Details of owner's equity

	Closing balance	Opening balance
Tasco Holding JSC	3,204,850,000,000	3,204,850,000,000
Others	7,478,005,810,000	7,478,005,810,000
Total	10,682,855,810,000	10,682,855,810,000

18.3 Capital transactions with owners and dividend, profit distribution

	Current period	Previous period
- Contributed capital		
+ At the beginning of the period	10,682,855,810,000	8,925,119,650,000
+ Increase in the period	-	-
+ Decrease in the period	-	-
+ At the end of period	10,682,855,810,000	8,925,119,650,000
- Dividends and profits distributed	-	-

18.4 Shares

	Closing balance	Opening balance
Authorized shares	1,068,285,581	1,068,285,581
Issued shares	1,068,285,581	1,068,285,581
+ Common shares	1,068,285,581	1,068,285,581
Repurchased shares	-	-
- Shares in circulation	1,068,285,581	1,068,285,581
+ Common shares	1,068,285,581	1,068,285,581

Par value of outstanding shares: VND 10,000/share

19. Off-balance sheet items

19.1 Lease assets

The future minimum lease payments under non-cancellable operating lease contracts were:

	Closing balance	Opening balance
- Within one year	17,858,956,071	17,892,265,319
- Over one year to five years	64,800,844,599	65,467,984,625
- More than five years	101,038,059,582	109,362,909,369
Total	183,697,860,252	192,723,159,313

19.2 Bad debts written off

Details of bad debts settled in 10 years are as follows:

Company	Debt amount (VND)	Reason for debt written off
TIC Joint Stock Company	30,853,699,510	Irrecoverable debts.
Others	14,953,507,306	Irrecoverable debts.
Total	45,807,206,816	

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INTERIM SEPARATE INCOME STATEMENT

Unit: VND

1. Revenue from sales of goods and rendering of services

	Current period	Previous period
Revenue from service rendered	74,920,236,368	78,705,405,596
Revenue from property trading	17,032,969,499	14,363,322,532
Revenue from construction contracts	24,690,846,191	109,091,968,800
Revenue from other activities	14,265,020,595	2,332,274,934
Total	130,909,072,653	204,492,971,862

In which:

Revenue from third parties	107,472,781,441	188,746,321,272
Revenue from related parties (details are set out at Note VII.3)	23,436,291,212	15,746,650,590
Total	130,909,072,653	204,492,971,862

2. Cost of goods sold

	Current period	Previous period
Cost of service rendered	67,938,303,379	63,655,353,913
Cost of property trading	14,711,688,178	12,112,364,610
Cost of construction contracts	24,443,937,729	108,001,049,112
Cost of other activities	13,829,193,653	1,714,342,765
Total	120,923,122,939	185,483,110,400

3. Financial income

	Current period	Previous period
Interest income	145,321,729,389	98,741,442,755
Bond investment income	2,418,275,407	-
Dividend, profit received	42,983,160,934	14,536,574,184
Total	190,723,165,730	113,278,016,939

4. Financial expenses

	Current period	Previous period
Interest expenses	112,151,028,173	73,601,958,054
Other expenses	2,959,592	9,089,926
Total	112,153,987,765	73,611,047,980

5. General and administrative expenses

	Current period	Previous period
Labour cost	19,361,381,011	20,297,083,219
Office supplies	667,315,591	513,433,681
Depreciation of fixed assets	851,778,858	480,989,164
Taxes, charges and fees	598,177,715	238,712,243
Provision	-	(4,601,034,631)
Outsourced services expenses	13,556,184,977	14,502,247,288
Other monetary expenses	3,594,055,081	6,545,952,714
Total	38,628,893,233	37,977,383,678

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

6. Costs by nature

	Current period	Previous period (*)
Tools and supplies	2,735,127,968	6,534,668,041
Labour cost	19,364,275,455	20,299,675,811
Depreciation of fixed assets	16,431,311,525	14,476,336,978
Provision	-	(4,601,034,631)
Outsourced services expenses	116,244,606,192	183,446,814,339
Other monetary expenses	4,776,695,032	6,964,200,226
Total	159,552,016,172	227,120,660,764

(*): Costs by nature for the prior period have been restated in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025 to ensure comparability of the financial statements.

7. Corporate Income Tax

	Current period	Previous period
Corporate income tax expense based on taxable income for the current period	1,685,074,546	728,631,727
Adjusting prior-year corporate income tax expenses against the current period's current income tax expense.	-	143,946,049
Total	1,685,074,546	872,577,776

The detail of corporate income tax expense of the current period is as follows:

	Current period	Previous period
Net profit before tax	46,172,333,789	13,414,414,681
Adjustments to increase/(decrease) accounting profit	(37,609,256,903)	(9,615,378,481)
Adjustments of increase	5,373,904,031	5,746,998,773
Non-deductible expenses	5,373,904,031	5,746,998,773
Adjustments of decrease	(42,983,160,934)	(15,362,377,254)
Income from operations not subject to CIT	(42,983,160,934)	(15,362,377,254)
Adjusted profit before tax excluding losses of the previous year	8,563,076,886	3,799,036,200
Previous year's loss carried forward	-	-
Taxable income	8,563,076,886	3,799,036,200
Tax rate	20%	20%
Corporate Income Tax	1,712,615,378	759,807,240
CIT reduction of activities enjoying tax incentives	27,540,832	31,175,513
Current period estimated CIT payable (*)	1,685,074,546	728,631,727

(*) Corporate income tax expense for the financial period is estimated based on taxable income and is subject to potential adjustments following review by tax authorities.

VII. OTHER INFORMATION

1. Commitments

Guarantee commitment

The Company has guaranteed the payment obligations of a subsidiary under a loan agreement with a third party, using shares in another subsidiary owned by the Company as collateral.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

2. Subsequent events after balance sheet date

The Board of Management of the Company affirms that, in all material respects, there are no subsequent events after the balance sheet date that affect the financial position and operations of the Company that require adjustments or disclosures in the separate financial statements for the fiscal year from 01 January 2026 to 30 June 2026.

3. Information about related parties

3.1 List of related parties

List of related parties of the Company with major balances and transactions during the period, including:

Related parties	Relationship
VETC Joint Stock Company	Subsidiary
Tasco Land Co., Ltd	Subsidiary
Tasco Insurance Co., Ltd	Subsidiary
Tasco BOT MTV Co., Ltd	Subsidiary
Tasco Auto JSC	Subsidiary
Tasco Investment Co., Ltd	Subsidiary
Tasco Mobility Co., Ltd	Subsidiary
Tasco Nam Thai JSC	Indirect subsidiary
Tasco 6 Company Limited	Indirect subsidiary
Tasco Quang Binh Co., Ltd	Indirect subsidiary
Tasco Hai Phong One Member Limited Company	Indirect subsidiary
VETC Electronic Toll Collection Co., Ltd	Indirect subsidiary
Tasco Pharmaceutical and Biological Co., Ltd	Indirect subsidiary
DNP Holding JSC	Indirect subsidiary
Sai Gon Water Infrastructure Corporation	Indirect subsidiary
CMC JSC	Indirect subsidiary
Tasco Energy JSC	Indirect subsidiary
DNP Manufacturing and Trading JSC	Indirect subsidiary
PT Industrial Infrastructure Investment and Development Co., Ltd	Indirect subsidiary until 30 June 2026
Saigon General Service Corporation	Indirect subsidiary
Savico Ha Noi Corporation	Indirect subsidiary
Carpla Auto Parts Co., Ltd	Indirect subsidiary
Carpla Automotive Services Co., Ltd	Indirect subsidiary
Stargo Co., Ltd	Indirect subsidiary
VETC Digital Co., Ltd	Indirect subsidiary
British Sport Cars Co., Ltd	Indirect subsidiary
Bac Au Ha Noi Automobile Co., Ltd	Indirect subsidiary
Toyota Giai Phong Co., Ltd	Indirect subsidiary
Toyota Long Bien Co., Ltd	Indirect subsidiary
G-Lynk JSC	Indirect subsidiary until 30 June 2026
VETC RSA Co., Ltd	Indirect subsidiary
Great Auto Co., Ltd	Indirect subsidiary
Carpla JSC	Indirect subsidiary

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Related parties	Relationship
Greenlynk Automotives Co., Ltd	Associate and becomes an indirect subsidiary on 09 January 2026.
BOT Hung Thang Phu Tho Co., Ltd	Associate
Hong Hai Tourist Corporation	Related entities of members of the Board of Directors
Vietnam Medical and Pharmaceutical Investment Joint Stock Company	Related entities of members of the Board of Directors until 21 April 2026
Ben Thanh- Non Nuoc Resort Corporation	Related entities of members of the Board of Directors
Tasco Holding JSC	Major shareholder
Mr. Vu Dinh Do	Chairman of the Board of Directors
Mr. Ho Viet Ha	Vice Chairman of the Board of Directors
Mr. Nguyen Danh Hieu	Vice Chairman of the Board of Directors until 20 April 2026
Mr. Nguyen The Minh	Vice Chairman of the Board of Directors cum Deputy General Director
Mr. Ngo Duc Vu	Vice Chairman of the Board of Directors
Mr. Hoang Minh Hung	Member of the Board of Directors and General Director
Ms. Dam Bich Thuy	Independent Member of the Board of Directors
Mr. Bui Quang Bach	Independent Member of the Board of Directors
Ms. Phan Thi Thu Thao	Deputy General Director
Mr. Pham Duc Minh	Deputy General Director
Ms. Phan Thuy Giang	Deputy General Director
Mr. Nguyen Hai Ha	Deputy General Director
Mr. Nguyen Van Hieu	Deputy General Director from 13 January 2026
Mr. Nguyen Minh Hieu	Chief of Board of Supervisors
Ms. Hoang Thi Soa	Member of Board of Supervisors
Ms. Tran Thi Linh	Member of Board of Supervisors

3.2 Related parties transactions

a. Income of key management members

	Current period	Previous period
Board of Directors	1,592,300,000	2,193,000,000
Mr. Vu Dinh Do - Chairman (*)	-	-
Mr. Nguyen The Minh - Vice Chairman (*)	900,500,000	900,700,000
Ms. Phan Thi Thu Thao - Member (*)	300,000,000	900,500,000
Ms. Dam Bich Thuy - Independent member	391,800,000	391,800,000
Other members	-	-
Board of Supervisors	-	-
Board of Management	-	-
Mr. Hoang Minh Hung- General Director	-	-
Other members (**)	-	-
Total	1,592,300,000	2,193,000,000

(*) For members of the Board of Directors who also hold executive positions within the Executive Board and receive income from salaries and position allowances during the period, their total income is presented under the Board of Directors' income section.

(**) Other members of the Executive Board (excluding members of the Board of Directors holding concurrent positions).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

b. Other transactions

Transactions with related parties during the period are as follows:

Selling goods, rendering the services

	Current period	Previous period
Greenlynk Automotives Co., Ltd	6,249,000,000	5,949,000,000
VETC JSC	576,622,800	1,538,222,400
Tasco Insurance Co., Ltd	310,635,000	815,753,143
Saigon General Service Corporation	806,598,000	807,213,225
Savico Ha Noi Corporation	-	22,000,000
Tasco Holding JSC	-	5,000,000,000
DNP Holding JSC	485,433,000	771,022,000
Sai Gon Water Infrastructure Corporation	415,935,000	415,935,000
CMC JSC	200,070,000	203,580,000
Tasco Land Co., Ltd	27,027,000	-
Tasco Energy JSC (*)	155,844,000	-
Tasco Auto JSC	99,240,000	-
Carpla Auto Parts Co., Ltd	366,444,000	-
Carpla Automotive Services Co., Ltd	12,000,000	-
Stargo Co., Ltd	6,000,000	-
VETC Digital Co., Ltd	13,300,000,000	-
British Sport Cars Co., Ltd	31,590,000	-
Hong Hai Tourist Corporation	284,310,000	214,924,822
Vietnam Medical and Pharmaceutical Investment JSC (***)	98,703,702	9,000,000
Ben Thanh - Non Nuoc Resort Corporation	10,838,710	-
Total	23,436,291,212	15,746,650,590

Goods and services purchase

	Current period	Previous period
Tasco 6 Co., Ltd	72,000,000	84,795,455
Ana Services Co., Ltd (**)		1,254,905,918
VETC Electronic Toll Collection Co., Ltd	9,612,643,924	12,390,173,744
Tasco Insurance Co., Ltd	846,421,099	82,454,071
VETC JSC	3,822,224	10,034,259
Tasco Land Co., Ltd	573,083,989	1,141,777,323
Bac Au Ha Noi Automobile Co., Ltd	15,035,625	29,708,940
Toyota Giai Phong Co., Ltd	-	9,217,810
Toyota Long Bien Co., Ltd	20,262,400	3,210,000
Savico Ha Noi JSC	1,542,546,984	1,266,436,080
G-Lynk JSC (***)	3,337,869	5,800,000
New Energy Holdings Co., Ltd	-	14,700,000
Stargo Co., Ltd (*)	393,666,665	997,000,000
Carpla Automotive Services Co., Ltd	57,739,200	-
Tasco Pharmaceutical and Biological Co., Ltd	178,240,749	-
Hong Hai Tourist Corporation	240,301,698	398,135,694
Vietnam Medical and Pharmaceutical Investment JSC (***)	23,083,200	46,166,400
SVC Yacht JSC	-	147,237,093
Ben Thanh- Non Nuoc Resort Corporation	35,547,981	-
Total	13,617,733,607	17,881,752,787

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Loan

	Current period	Previous period
Tasco BOT MTV Co.,Ltd	-	30,000,000
Tasco Auto JSC	50,000,000,000	869,200,000,000
Tasco Investment Co., Ltd	372,100,000,000	-
DNP Water JSC	204,000,000,000	-
DNP Manufacturing and Trading JSC (*)	3,500,000,000	-
VETC RSA Co., Ltd	360,000,000,000	-
Total	989,600,000,000	869,230,000,000

Loan interest

	Current period	Previous period
Tasco BOT MTV Co.,Ltd	3,471,232	3,396,438
Tasco Auto JSC	69,124,081,507	77,046,345,442
VETC Electronic Toll Collection Co., Ltd	-	3,796,122,323
Ana Services Co.,Ltd (**)	-	591,780,821
BOT Hung Thang Phu Tho Co., Ltd	298,873,151	298,873,150
Tasco Investment Co., Ltd	4,113,449,316	-
DNP Water JSC	125,972,602	-
DNP Manufacturing and Trading JSC (*)	1,660,999,999	-
VETC RSA Co., Ltd	128,219,178	-
Total	75,455,066,985	81,736,518,174

Dividends, distributed profits

	Current period	Previous period
Tasco BOT MTV Co.,Ltd	26,394,881,869	33,104,064,299
Tasco Land Co., Ltd	10,000,000,000	-
Tasco Investment Co., Ltd	18,000,000,000	-
Total	54,394,881,869	33,104,064,299

Borrowing

	Current period	Previous period
VETC JSC	10,000,000,000	243,000,000,000
Total	10,000,000,000	243,000,000,000

Borrowing principal payment

	Current period	Previous period
Savico Ha Noi JSC	87,120,000,000	15,840,000,000
Total	87,120,000,000	15,840,000,000

Interest expense

	Current period	Previous period
VETC JSC	8,381,589,041	381,780,822
Savico Ha Noi JSC	-	5,537,134,098
Total	8,381,589,041	5,918,914,920

Business cooperation

	Current period	Previous period
Anh Dung Investment and Business JSC(**)	-	25,000,000,000
PT Industrial Infrastructure Investment and Development Co.,Ltd (***)	100,000,000,000	-
G-Lynk JSC (***)	122,000,000,000	-
Total	222,000,000,000	25,000,000,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Capital contribution

	Current period	Previous period
Tasco Mobility Co., Ltd	450,500,000,000	-
Total	450,500,000,000	-

In addition, one subsidiary has committed to guaranteeing the settlement of all the Company's payment obligations related to and arising from the bonds issued by the Company, while another subsidiary has pledged a portion of the shares and capital contributions it holds to secure the Company's borrowing (see Note V.17 for details).

(*): Entities becomes related parties in prior period, therefore, the transaction is listed over the period from the time of becoming related parties to 30 June 2025.

(**): These entities were no longer related parties of the Company during the prior period. Transactions with these entities during the prior period are determined for the duration from the beginning of the period until the time they ceased to be related parties.

(***): These entities are no longer related parties of the Company during the period. Transactions with these entities during the period are determined from the beginning of the period up to the time they ceased to be related parties.

3.3 Related party balances

At the end of the fiscal period, receivables and payables with related parties are as follows:

Current trade receivables

	Closing balance	Opening balance
Tasco Nam Thai JSC	214,908,607	214,908,607
VETC JSC	1,007,373,510	373,088,430
Tasco Insurance Co., Ltd	193,436,100	254,439,900
Tasco Investment Co.,Ltd	-	579,150,000
Tasco Land Co.,Ltd	29,729,700	-
CMC JSC	181,081,000	181,081,000
Saigon General Service Corporation	443,628,900	443,628,900
DNP Holding JSC	340,540,200	193,436,100
Sai Gon Water Infrastructure Corporation	228,764,250	-
Tasco Energy JSC	171,428,400	27,799,200
Tasco Auto JSC	92,664,000	-
Carpla Auto Parts Co., Ltd	301,737,150	101,351,250
Greenlynk Automotives Co., Ltd	6,466,350,000	3,436,949,200
British Sport Cars Co., Ltd	34,749,000	-
Carpla Automotive Services Co., Ltd	12,960,000	-
VETC Digital Co., Ltd	13,300,000,000	-
Hong Hai Tourist Corporation	156,370,500	156,370,500
Ben Thanh- Non Nuoc Resort Corporation	11,922,581	-
Total	23,187,643,898	5,962,203,087

Short-term held-to-maturity investments (Short-term loans)

	Closing balance	Opening balance
DNP Water JSC	94,125,972,602	-
Tasco Auto JSC	163,393,990,560	94,269,909,053
Tasco Investment Co., Ltd	212,713,449,316	90,896,712,329
Tasco BOT MTV Co., Ltd	115,656,987	112,185,755
VETC RSA Co., Ltd	128,219,178	-
BOT Hung Thang Phu Tho Co., Ltd	9,988,271,810	9,689,398,659
Total	480,465,560,453	194,968,205,796

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Long-term held-to-maturity investments (Long-term loans)

	Closing balance	Opening balance
DNP Water JSC	110,000,000,000	-
DNP Manufacturing and Trading JSC	34,390,643,834	29,229,643,835
Tasco Auto JSC	1,248,347,429,750	1,198,347,429,750
Tasco Investment Co., Ltd	245,000,000,000	-
VETC RSA Co., Ltd	360,000,000,000	-
Total	1,997,738,073,584	1,227,577,073,585

Current advance to suppliers

	Closing balance	Opening balance
VETC Electronic Toll Collection Co., Ltd	18,111,816	14,082,316
Total	18,111,816	14,082,316

Other current receivables

	Closing balance	Opening balance
Tasco Nam Thai JSC	3,400,000	3,400,000
Tasco Quang Binh Co., Ltd	105,977,478,464	105,977,478,464
Tasco Hai Phong Co., Ltd	109,288,401,464	138,288,401,464
Tasco BOT MTV Co., Ltd	262,764,047,986	236,369,166,117
Tasco Investment Co., Ltd	27,351,859,502	9,348,009,018
Tasco Land Co., Ltd	64,522,928,263	82,519,077,779
DNP Water JSC	11,551,452	-
DNP Holding JSC	15,401,936	-
Tasco Energy JSC	3,850,484	-
Tasco Auto JSC	15,401,936	-
VETC JSC	7,700,968	-
Tasco Insurance Co., Ltd	11,551,452	-
Great Auto Co., Ltd	884,955	2,571,213
Greenlynk Automotives Co., Ltd	457,819,880	223,781,868
CMC JSC	15,401,936	-
Carpla JSC	3,850,484	-
VETC Digital Co., Ltd	3,850,484	-
Total	570,455,381,646	572,731,885,923

Other non-current receivables

	Closing balance	Opening balance
Tasco 6 Co., Ltd	-	22,360,204,364
Total	-	22,360,204,364

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

Current trade payables

	Closing balance	Opening balance
VETC Electronic Toll Collection Co., Ltd	13,523,009,899	3,141,354,461
VETC JSC	2,265,607,652	2,265,607,652
Tasco Insurance Co., Ltd	852,232,624	1,400,000,000
Tasco 6 Co., Ltd	180,040,395	389,435,001
Tasco Land Co., Ltd	652,050,217	33,119,509
Savico Ha Noi JSC	1,414,001,405	1,791,102,456
New Energy Holdings Co., Ltd	-	16,170,000
Stargo Co., Ltd	280,919,986	368,496,743
Tasco Pharmaceutical and Biological Co., Ltd	188,611,120	-
Vietnam Medical and Pharmaceutical Investment JSC (*)		40,883,040
Hong Hai Tourist Corporation	161,000,000	206,052,000
Ben Thanh- Non Nuoc Resort Corporation	15,000,000	-
Total	19,532,473,298	9,652,220,862

Other current payables

	Closing balance	Opening balance
VETC JSC	50,630,137	-
VETC Digital Co., Ltd	-	943,000,000
Total	50,630,137	943,000,000

Other non-current payables

	Closing balance	Opening balance
VETC JSC	17,103,616,439	8,772,657,535
Tasco 6 Co., Ltd	19,036,041,908	-
Tasco Nam Thai JSC	61,741,377,812	61,741,377,812
Total	97,881,036,159	70,514,035,347

Short-term loans and financial liabilities

	Closing balance	Opening balance
VETC JSC	10,000,000,000	-
Savico Ha Noi Corporation	-	87,120,000,000
Total	10,000,000,000	87,120,000,000

Long-term loans and financial liabilities

	Closing balance	Opening balance
VETC JSC	560,000,000,000	560,000,000,000
Total	560,000,000,000	560,000,000,000

(*): The entity is no longer related parties of the Company as at 30 June 2026.

3.4 Pricing policy for transactions between the Company and related parties

Goods and services from related parties are purchased at market prices.

Receivables are unsecured and will be paid in cash. No allowance for doubtful debts has been made for receivables from related parties.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

For the fiscal period from 01 January 2026 to 30 June 2026

4. Comparative figures

Comparative information is presented based on data from the reviewed interim separate financial statements for the period from 1 January 2025 to 30 June 2025 and the audited separate financial statements for the financial year ended 31 December 2025, both audited by BDO Audit Services Company Limited.

Effective from 01 January 2026, the Company applies Circular No. 99/2025/TT-BTC ("Circular 99"), issued by the Ministry of Finance on 27 October 2025, providing guidance on the enterprise accounting regime and superseding the regulations set forth in Circular No. 200/2014/TT-BTC dated 22 December 2014. Certain items have been reclassified and restated to comply with the regulations of Circular 99, as detailed below:

	Code	Closing balance in the previous year's report	Reclassified	Opening balance in current period's report
Statement of Financial Position				
CURRENT ASSETS	100	2,941,288,995,997	32,827,665,275	2,974,116,661,272
Short-term financial investments	120	52,500,045,978	1,652,594,059,528	1,705,094,105,506
Short-term Held-to-Maturity Investments	123	52,500,045,978	1,652,594,059,528	1,705,094,105,506
Current receivables	130	2,824,589,899,399	(1,619,766,394,253)	1,204,823,505,146
Short-term loans receivable		174,340,000,000	(174,340,000,000)	
Other current receivables	135	2,153,624,389,397	(1,445,426,394,253)	708,197,995,144
NON-CURRENT ASSETS	200	22,602,915,950,285	(32,827,665,275)	22,570,088,285,010
Non-current receivables	210	1,287,864,943,224	(1,260,404,738,860)	27,460,204,364
Long-term loans receivable		1,227,347,429,750	(1,227,347,429,750)	-
Other non-current receivables	215	60,517,513,474	(33,057,309,110)	27,460,204,364
Long-term financial investments	260	20,435,149,151,739	1,227,577,073,585	21,662,726,225,324
Long-term Held-to-Maturity Investments	265	-	1,227,577,073,585	1,227,577,073,585
Dividends and profit payable	313	-	9,265,341,220	9,265,341,220
Other current payables	320	279,734,314,848	(9,265,341,220)	270,468,973,628

Prepared on 29 August 2026

Preparer



Chu Tam Duyen

Chief Accountant



Bui Thi Binh

General Director



Hoang Minh Hung