INTERIM SEPARATE FINANCIAL STATEMENTS

TIN NGHIA CORPORATION

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

(reviewed)

CÔNG TY CỔ PHẦN TỔNG CÔNG TY TÍN NGHĨA

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Tin Nghia Corporation ("the Corporation") presents its report and the Corporation's Interim Separate Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE CORPORATION

Tin Nghia Corporation which was established and operating activities under Enterprise Registration Certificate joint stock company No. 3600283394 issued by Dong Nai Department of Investment and Planning (currently the Department of Finance of Dong Nai City) for the first time on 03 November 2004, 27th re-registered on 11 May 2026.

The Corporation's head office is located at 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors

Mrs. Dang Thi Thanh Ha	Chairwoman	
Mr. Tran Trung Tuan	Member	
Mr. Tang Tran Tan Khai	Member	Appointed on 04/06/2026
Mr. Pham Van Hieu	Member	Appointed on 04/06/2026
Mr. Ho Tuan Anh	Member	Appointed on 04/06/2026
Mr. Truong Cong Bang	Member	Appointed on 04/06/2026
Mr. Nguyen Cao Nhon	Member	Resigned on 04/06/2026

Board of Management

Mr. Tran Trung Tuan	General Director
Mr. Nguyen Cao Nhon	Deputy General Director

Board of Supervision

Mr. Le Van Cong	Head of the Board of Supervision	Appointed on 04/06/2026
Mr. Tang Tran Tan Khai	Head of the Board of Supervision	Resigned on 04/06/2026
Mrs. Le Kim Thao	Member	
Mrs. Nguyen Thi My Nga	Member	Appointed on 04/06/2026
Mrs. Mai Thi Tham Hong	Member	Resigned on 04/06/2026

LEGAL REPRESENTATIVE

The legal representatives of the Corporation during the period and until the preparation of these Interim Separate Financial Statements are Mrs. Dang Thi Thanh Ha - Chairwoman of the Board of Directors and Mr. Tran Trung Tuan - General Director.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the review of the Interim Separate Financial Statements for the Corporation.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We - the Board of Management are responsible for the Interim Separate Financial Statements which give a true and fair view of the financial position of the Corporation, its operating results and its cash flows for the year. In preparing those Interim Separate Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of Management and Board of Directors to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements ;
- Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements;
- Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

We are responsible for ensuring that accounting records are kept to reflect the financial position of the Corporation, with reasonable accuracy at any time and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Separate Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the 06-month period then ended of Corporation in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Separate Financial Statements.

Other commitments

We confirm that our Corporation has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

TỔNG CÔNG TY TÍN NGHĨA

Tran Trung Tuan
General Director
Approved, 27 August 2026

No. 270826.008/BCTC.HCM

REVIEW REPORTS ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, the Board of Directors and the Board of Management**
Tin Nghia Corporation

We have reviewed the accompanying Interim Separate Financial Statements of Tin Nghia Corporation prepared on 27 August 2026, from page 05 to page 62, including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash Flows for the 06-months period then ended and Notes to the Interim Separate Financial Statements.

Board of Management's responsibility

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

Auditors' responsibility

Our responsibility is to express a conclusion on these Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements 2410 - Review of Interim Financial Information Performed by Independent Auditor of the Entity.

A review of interim financial information 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.

Auditors' conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Separate Interim Financial Statements does not give a true and fair view, in all material respects, of the financial position of Tin Nghia Corporation as at 30 June 2026, its operating results and cash flows for the 06-months accounting period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements.

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Ngo Minh Quy
Deputy General Director
Certificate of registration to audit practice
No. 2434-2023-002-1
Ho Chi Minh City, 27 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	30/06/2026 VND	01/01/2026 (Restatement) VND
	A. CURRENT ASSETS		**3,869,905,935,217**	**3,714,014,679,564**
110	**I. Cash and cash equivalents**	**03**	**462,226,957,992**	**982,024,042,114**
111	1. Cash		402,180,108,677	982,024,042,114
112	2. Cash equivalents		60,046,849,315	-
120	**II. Short-term financial investments**	**04**	**1,202,146,688,962**	**647,036,827,256**
121	1. Trading securities		6,616,661,800	6,616,661,800
123	2. Short-term held-to-maturity investments		1,068,296,270,555	783,673,814,055
124	3. Allowance for short-term impairment of held-to-maturity investments		(148,166,243,393)	(143,253,648,599)
125	4. Other short-term investments		275,400,000,000	-
130	**III. Short-term receivables**		**2,154,100,902,278**	**2,065,324,439,183**
131	1. Short-term trade receivables	05	1,987,399,545,466	1,850,941,847,428
132	2. Short-term prepayments to suppliers	06	12,391,117,272	25,775,362,720
135	3. Other short-term receivables	07	297,161,771,750	328,225,297,002
136	4. Allowance for short-term doubtful debts	08	(142,851,532,210)	(139,618,067,967)
140	**IV. Inventories**	**09**	**28,739,508,657**	**17,837,157,700**
141	1. Inventories		28,739,508,657	17,837,157,700
160	**V. Other short-term assets**		**22,691,877,328**	**1,792,213,311**
161	1. Short-term deferred expenses	14	12,326,479,684	1,670,201,061
163	2. Taxes and other receivables from State budget	18	10,365,397,644	122,012,250

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	ASSETS (continued)	Note	30/06/2026 VND	01/01/2026 (Restatement) VND
200	**B. NON-CURRENT ASSETS**		**6,731,098,985,845**	**6,857,746,695,778**
210	**I. Long-term receivables**		**62,527,026,813**	**61,269,644,610**
215	1. Other long-term receivables	07	111,095,920,204	109,838,538,001
216	2. Allowance for long-term doubtful debts	08	(48,568,893,391)	(48,568,893,391)
220	**II. Fixed assets**		**288,593,687,947**	**298,967,356,168**
221	1. Tangible fixed assets	11	240,106,165,074	250,473,418,845
222	- *Historical cost*		*459,398,714,638*	*472,739,055,521*
223	- *Accumulated depreciation*		*(219,292,549,564)*	*(222,265,636,676)*
227	2. Intangible fixed assets	12	48,487,522,873	48,493,937,323
228	- *Historical cost*		*52,473,077,066*	*52,473,077,066*
229	- *Accumulated amortization*		*(3,985,554,193)*	*(3,979,139,743)*
240	**III. Investment properties**	**13**	**921,901,737,449**	**957,540,161,203**
241	- Historical cost		1,786,060,701,058	1,772,573,600,916
242	- Accumulated depreciation		(864,158,963,609)	(815,033,439,713)
250	**IV. Long-term assets in progress**		**1,229,624,394,886**	**1,286,929,620,428**
252	1. Construction in progress	10	1,229,624,394,886	1,286,929,620,428
260	**V. Long-term financial investments**	**04**	**3,837,743,494,387**	**3,853,467,434,569**
261	1. Investments in subsidiaries		4,113,780,165,702	4,113,780,165,702
262	2. Investments in joint ventures and associates		35,529,209,727	35,529,209,727
264	3. Allowance for long-term impairment of other investments		(311,565,881,042)	(295,841,940,860)
270	**VI. Other long-term assets**		**390,708,644,363**	**399,572,478,800**
271	1. Long-term deferred expenses	14	390,708,644,363	399,572,478,800
280	**TOTAL ASSETS**		**10,601,004,921,062**	**10,571,761,375,342**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	CAPITAL	Note	30/06/2026 VND	01/01/2026 (Restatement) VND
300	**C. LIABILITIES**		**7,363,170,360,257**	**7,367,218,433,649**
310	**I. Current liabilities**		**2,875,806,062,080**	**2,963,346,032,883**
311	1. Short-term trade payables	15	13,128,248,387	68,504,289,492
312	2. Short-term prepayments from customers	16	150,661,220,991	81,346,065,069
313	3. Dividend and profit payables	17	508,103,600	508,103,600
314	4. Short-term taxes and other payables to State budget	18	621,555,682	55,199,360,012
315	5. Payables to employees		-	7,633,701,000
316	6. Short-term accrued expenses	19	95,539,397,995	85,740,978,277
319	7. Short-term deferred revenue	21	212,303,920,722	140,678,030,451
320	8. Other short-term payments	20	275,101,619,194	250,618,996,001
321	9. Short-term borrowings and finance lease liabilities	22	2,121,253,302,568	2,266,741,375,301
323	10. Bonus and welfare funds		6,688,692,941	6,375,133,680
330	**II. Non-current liabilities**		**4,487,364,298,177**	**4,403,872,400,766**
332	1. Long-term prepayments from customers	16	80,000,000,000	80,000,000,000
337	2. Long-term deferred revenue	21	4,234,437,057,084	4,147,257,993,688
338	3. Other long-term payables	20	61,967,687,094	48,079,016,308
339	4. Long-term borrowings and finance lease liabilities	22	101,315,958,743	118,071,592,801
342	5. Deferred income tax liabilities	34a	5,303,545,276	6,119,847,989
343	6. Provisions for long-term payables		4,340,049,980	4,343,949,980
400	**D. OWNER'S EQUITY**	**23**	**3,237,834,560,805**	**3,204,542,941,693**
411	1. Contributed capital		2,000,000,000,000	2,000,000,000,000
411a	*Ordinary shares with voting rights*		*2,000,000,000,000*	*2,000,000,000,000*
412	2. Share premium		5,634,952,321	5,634,952,321
418	3. Development and investment funds		150,336,970,162	140,363,678,048
420	4. Retained earnings		1,081,862,638,322	1,058,544,311,324
420a	*Retained earnings accumulated to the previous year*		*1,041,226,019,210*	*559,879,705,638*
420b	*Retained earnings of the this period*		*40,636,619,112*	*498,664,605,686*
440	**TOTAL CAPITAL**		**10,601,004,921,062**	**10,571,761,375,342**

TỔNG CÔNG TY TÍN NGHĨA

Preparer	Chief Accountant	General Director
Nguyen Nhu Huynh	**Nguyen Thi Thuy Van**	**Tran Trung Tuan**
Preparer	Chief Accountant	General Director
		Approved, 27 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

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

Code	ITEMS	Note	First 06 months of 2026 VND	First 06 months of 2025 VND
01	**1. Revenue from sales of goods and provision of services**	**25**	**4,000,084,567,009**	**5,267,883,613,653**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**4,000,084,567,009**	**5,267,883,613,653**
11	**4. Cost of goods sold**	**26**	**3,868,181,110,798**	**5,132,205,903,634**
20	**5. Gross profit from sales of goods and rendering of services**		**131,903,456,211**	**135,677,710,019**
21	6. Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	27	242,454,971,012	578,258,477,048
23	8. Financial expenses	28	515,512,103,047	91,365,046,366
24	*In which: Interest expense*		*85,297,607,046*	*84,514,268,294*
25	9. Selling expenses	29	9,659,374,565	15,633,547,218
26	10. General and administrative expenses	30	29,304,713,246	51,266,020,871
30	**11. Net profit from operating activities**		**(180,117,763,635)**	**555,671,572,612**
31	12. Other income	31	299,449,068,338	500,527,261
32	13. Other expenses	32	79,510,988,304	144,565,646,650
40	**14. Other profit**		**219,938,080,034**	**(144,065,119,389)**
50	**15. Total profit before tax**		**39,820,316,399**	**411,606,453,223**
51	16. Current corporate income tax expense	33	-	105,855,679,683
52	17. Deferred corporate income tax expense	34b	(816,302,713)	(3,297,469,508)
60	**18. Profit after corporate income tax**		**40,636,619,112**	**309,048,243,048**

M.S.D.N: 3600283394 - C.T.C.P
TỔNG CÔNG TY TÍN NGHĨA
P. TRẢN BIÊN - TP. ĐỒNG NAI

Nguyen Nhu Huynh	Nguyen Thi Thuy Van	Tran Trung Tuan
Preparer	Chief Accountant	General Director
		Approved, 27 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Under indirect method)

Code	ITEMS	Note	First 06 months of 2026 VND	First 06 months of 2025 VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	*1. Profit before tax*		*39,820,316,399*	*411,606,453,223*
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets and		46,158,851,234	47,202,728,468
03	- Allowances and provisions		23,866,099,219	24,467,978,860
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(22,622,870)	(899,579,201)
05	- Gains / losses from investment activities		41,032,264,111	(481,619,735,567)
06	- Interest expense		85,297,607,046	84,514,268,294
08	*3. Operating profit before changes in working capital*		*236,152,515,139*	*85,272,114,077*
09	- Increase, decrease in receivables		145,508,957,294	815,968,009,609
10	- Increase, decrease in inventories		(10,902,350,957)	(383,115,743,513)
11	- Increase, decrease in payables (excluding interest payable, corporate income tax payables)		130,449,401,042	390,112,135,261
12	- Increase, decrease in deferred expenses		(1,792,444,186)	(2,270,951,762)
14	- Interest paid		(81,198,149,779)	(85,061,432,038)
15	- Corporate income tax paid		(48,296,268,147)	(22,367,585,267)
16	- Other receipts from operating activities		60,840,000	36,504,000
17	- Other payments on operating activities		(7,092,280,739)	(2,832,524,712)
20	*Net cash flow from operating activities*		*362,890,219,667*	*795,740,525,655*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(1,062,691,499)	(28,081,749,186)
22	2. Proceeds from disposals of fixed assets and other long-term assets		55,000,000,000	238,181,818
23	3. Lendings and purchase of debt instruments from other entities		(351,551,285,850)	(2,030,758,518)
24	4. Collection of lendings and resale of debt instrument of other entities		79,724,459,237	266,956,630,264
25	5. Equity investments in other entities		(689,000,000,000)	(720,000,000,000)
26	6. Proceeds from equity investment in other entities		-	688,546,512,963
27	7. Interest and dividend received		186,423,852,829	135,570,782,904
30	*Net cash flow from investing activities*		*(720,465,665,283)*	*341,199,600,245*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		3,650,002,266,660	3,862,825,158,333
34	2. Repayment of principal		(3,812,245,973,451)	(4,397,057,374,578)
40	*Net cash flow from financing activities*		*(162,243,706,791)*	*(534,232,216,245)*

INTERIM SEPARATE STATEMENT OF CASH FLOWS

For the period from 01/01/2026 to 30/06/2026
(Under indirect method)

Code	ITEMS	Note	First 06 months of 2026 VND	First 06 months of 2025 VND
50	Net cash flows in the period		(519,819,152,407)	602,707,909,655
60	Cash and cash equivalents at the beginning of the period		982,024,042,114	134,146,425,483
61	Effect of exchange rate fluctuations		22,068,285	767,974,144
70	Cash and cash equivalents at the end of the period	03	462,226,957,992	737,622,309,282

TỔNG CÔNG TY TÍN NGHĨA
M.S.D.N: 3600283394 - C.T.C.P
P. TRẤN BIÊN - TP. ĐỒNG NAI

Nguyen Nhu Huynh	Nguyen Thi Thuy Van	Tran Trung Tuan
Preparer	Chief Accountant	General Director
		Approved, 27 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION OF THE CORPORATION

Forms of ownership

Tin Nghia Corporation ("the Corporation") is a Joint Stock Company established based on the equitization of Tin Nghia Corporation Company Limited, a state-owned enterprise founded under Decision No. 1828/QD.UBT dated 06 August 1994, and the Enterprise Transformation Decision No. 431-QD/TU dated 19 October 2004, issued by the Dong Nai Provincial Party Committee.

Tin Nghia Corporation which was established and operating activities under Enterprise Registration Certificate joint stock company No. 3600283394 issued by Dong Nai Department of Investment and Planning (currently the Department of Finance of Dong Nai City) for the first time on 03 November 2004, 27th re-registered on 11 May 2026.

The Corporation's shares are traded on the UpCOM market of the Hanoi Stock Exchange ("HNX") under the stock code TID, according to the Decision No. 694-QD/SGDHN issued by HNX on 31 October 2018.

The Corporation's head office is located at 96 Ha Huy Giap Street, Tran Bien Ward, Dong Nai City.

The actual contributed capital as at 30 June 2026: VND 2,000,000,000,000; equivalent to 200,000,000 shares, the par value per share is VND 10,000.

The number of employees of the Corporation as at 31 June 2026: 130 employees (as at 01 January 2026: 130 employees).

Business field

The principal activities of the Corporation are investing and doing business in infrastructures of industrial parks; producing, processing and exporting of coffee and other agricultural products, trading petroleum and gas, and providing logistic services.

The Corporation's operation in the period that affects the Interim Separate Financial Statements

Profit after corporate income tax in the Interim Separate Statement of Income of current period decreased by VND 268.41 billion, equivalent to an decrease of 86.85% compared to the previous period. The major reason of fluctuation as follows:

- Financial income decreased by VND 759.95 billion, equivalent to a decrease of 1.56 times compared to the same period of the previous year, mainly due to the recognition of expenses of VND 413.60 billion arising from the cancellation of the contract and the return of the investment transferred in the previous period (detailed as in Note No. 28). Meanwhile, financial income from dividends and profits distributed increased by VND 95.94 billion compared to the previous period.
- Other profit for the period increased by VND 364.00 billion, equivalent to an increase of 2.53 times compared to the same period of the previous year, mainly because the Corporation recognized a profit of VND 217.75 billion from the transfer of project investment costs in the current period, while in the previous period, additional obligations arising from the period prior to equitization totaling VND 142.92 billion were recognized as other expenses.

Corporate structure:

The Corporation's member entities are as follows:

Entities' name	Address	Main business activities
Tan Phu Rest Stop	182A, National Highway 20, Phu Lam commune, Dong Nai City	Service
Xuan Loc Rest Stop	National Highway 1A, Xuan Hoa commune, Dong Nai City	Service
Tan Bien Market Management Board	Hanoi Highway, Quarter 5, Long Binh ward, Dong Nai City	Tan Bien market management
Tin Nghia Industrial Parks Management Board	25B Road, Nhon Trach 3 Industrial Park, Nhon Trach commune, Dong Nai City	Industrial parks management
Bao Loc Branch (a dependent accounting branch)	No. 345, National Highway 20, B'Lao ward, Lam Dong province	Production and trading

Information of subsidiaries, associates of the Corporation is provided in Note No. 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31/12.

The Corporation maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Corporation applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27/10/2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Corporation applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 Standards and Applicable Accounting Policies

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after 01 January 2026.

The Company has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from 01 January 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note No. 41 of these Interim Separate Financial Statement.

2.4 . Basis for preparation of the Interim Separate Financial Statements

The Separate Financial Statements are presented based on historical cost principle.

The Separate Financial Statements of the Corporation are prepared based on summarization of transactions incurred of dependent accounting entities and the head office of the Corporation.

The Users of this Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Corporation and its subsidiaries for the accounting period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, results of operations and cash flows of the Group.

2.5 . Accounting estimates

The preparation of Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to the Interim Separate Financial Statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the accounting period and the reported amounts of revenue and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Separate Financial Statements include:

- Allowance for doubtful debts;
- Allowance for decline of inventory;
- Provision for payables;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets, investment properties;
- Classification and provision of financial investments;
- Estimated corporate income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Corporation and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial instruments

Initial recognition

Financial assets

Financial assets of the Corporation include cash and cash equivalents, other receivables, lendings, short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Corporation include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities have not been measured at fair value as at the end of the accounting period because the prevailing regulations governing the presentation of financial statements and disclosures relating to financial instruments do not provide specific guidance on the measurement and recognition of the fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Corporation regularly conducts.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of the Separate Financial Statements is determined under the following principles:
- For monetary items denominated, applying the TTM of the commercial bank where the Corporation regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Corporation opens its accounts;

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.8 . Cash and cash equivalent

Cash includes cash on hand, demand deposits.

Cash equivalents is short-term highly liquid investments with maturity less than 3 months from the date investment, can be converted easily into a certain amount of cash and there is no risk in conversion into cash.

2.9 . Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs (if any) such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using weighted average method.

Investments held to maturity comprise term deposits, lendings, etc. held to maturity to earn profits periodically.

Investments in subsidiaries, associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the period as follows:

- Investments in trading securities: allowance shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the allowance date.
- Investments in subsidiaries, associates: allowance for devaluation of investments is made when the investees incur losses, based on the Financial Statements of the subsidiaries and associates at the allowance date.
- Held-to-maturity investments: based on the recovery capacity in accordance with statutory regulations.

2.10 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Corporation. The receivables shall be classified into short-term receivables or long-term receivables on the Separate Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.11 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method.

Allowance for decline of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

2.12 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs aument future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Separate Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortized) using the straight-line method over their estimated useful life as follows:

- Buildings, structures	06 - 25 years
- Machinery, equipment	06 - 12 years
- Vehicles, transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 08 years
- Computer software	03 - 08 years
- Others	03 - 17 years
- Perennial plantation	03 - 08 years

Land use rights include those granted by the State with land use fees, legally transferred land use rights, and prepaid land use fees for land lease contracts effective before the effective date of the 2003 Land Law (01 July 2004) that have been issued a Land use right Certificate.

Termed land use rights are recorded at cost minus accumulated depreciation. The cost includes the purchase price and any directly related expenses necessary to acquire the land use rights. These rights are amortized on a straight-line basis over the duration of the land use rights.

Permanent land use rights are recorded at historical cost and are not amortized.

2.13 . Investment properties

Investment properties are initially recognised at historical cost.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful life as follows:

- Buildings, structures	08 - 30	years
- Land use rights	08 - 30	years
- Industrial park infrastructure	10 - 45	years

2.14 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.15 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to the Separate Statement of Income on a straight-line basis over the period of the lease.

2.16 . Deferred expenses

The expenses incurred but related to operating results of several accounting period are recorded as deferred expenses and are allocated to the operating results in the following period.

The calculation and allocation of long-term deferred expenses to operating expenses in each period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Corporation has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Separate statement of income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Corporation in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis in their useful life.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis in their useful life.

2.17 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Corporation. The payables shall be classified into short-term payables or long-term payables on the Separate Financial Statements according to their remaining terms at the reporting date.

2.18 Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Corporation has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time: after the dividend distribution announcement by the Corporation's Board of Director and the announcement of the dividend entitlement date by the Vietnam Securities Depository and Clearing Corporation.

2.19 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings . In case of borrowings denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.20 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.21 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses, accrued expenses to estimate the cost of goods sold estate, etc. which are recorded as operating expenses of the reporting period.

2.22 . Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Corporation has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the period.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provisions for payables are recorded as operating expenses of the period. In case provision made for the previous period but not used up exceeds the one made for the current accounting year, the difference is recorded as a decrease in operating expenses.

2.23 . Deferred revenue

Deferred revenue include prepayments from customers for one or many periods relating to asset leasing.

Deferred revenue is transferred to Revenue from sales of goods and provision of services with the amount corresponding to each accounting period.

2.24 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Corporation's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Corporation.

2.25 . Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Corporation and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sales of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Corporation no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from provision of services

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Revenue from sales of real estate

Revenue from sales of real estate is recognized in the Separate Statement of Income when all of the following conditions are met:

- The real estate has been fully completed and handed over to the buyer, and the Corporation has transferred the risks and benefits associated with ownership to the buyer;
- The Corporation no longer holds management rights over the real estate as the owner or control over the real estate;
- Revenue can be reliably measured;
- The Corporation has received or will receive the economic benefits from the real estate sale transaction;
- The costs related to the real estate sale transaction can be determined.

Revenue from leasing developed land with infrastructure

Revenue from leasing developed land with infrastructure is recognized in the Separate Statement of income on a straight-line basis over the lease term as stipulated in the lease agreement.

Financial income

Financial incomes include income from interest, dividends and other financial gains by the Corporation shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Corporation's right to receive dividend is established.

2.26 . Cost of goods sold and services provided

Cost of goods sold and services rendered are cost of finished goods, goods, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for decline of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

2.27 Selling expenses, General and administrative expenses

Selling expenses reflects the actual costs incurred in the process of providing goods and services.

General and administrative expenses reflect the actual costs incurred in the overall management of the Corporation

2.28 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.29 . Corporate income tax

a) Deferred income tax liability

Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax liability is determined based on or corporate income tax rate which is estimated to change in the future, tax rates and tax laws enacted at the end of the period.

b) Current corporate income tax expense and deferred corporate income tax expense

Current corporate income tax expense is determined based on taxable income during the period and current corporate income tax rate.

Deferred corporate income tax expense is determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expense and deferred corporate income tax expense are not offset against each other.

c) Current corporate income tax rate

For the accounting from 01/01/2026 to 30/06/2026, the Corporation applies the following corporate income tax (CIT) rates:

- For business activities in the Ong Keo Industrial Park, Tan Phu Industrial Park exempt from CIT for 4 years and a preferential corporate income tax rate of 10% for 15 years from the first year in which the respective business activities generated taxable income (Tan Phu: 2012, Ong Keo: 2013) and a 50% reduction in CIT for the following 7 to 9 years;
- 20% tax rate applies to all remaining business activities.

2.30 . Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Corporation's related parties include:

- Organizations, directly or indirectly through one or more intermediaries, having control over the Corporation or being under the control of the Corporation, or being under common control with the Corporation, including the Corporation's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Corporation that have a significant influence on the Corporation including directors and employees of the Corporation, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of the Interim Separate Financial Statements, the Corporation should consider the nature of the relationship rather than the legal form of the relationship.

2.31 . Segment information

A segment is a distinguishable component of the Corporation that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones. The Corporation's primary segment reporting is based on business activities or geographical regions.

Segment information should be prepared in conformity with the accounting policies adopted for the preparation and presentation of the Corporation's Financial Statements in order to help users of the Financial Statements better understand and make more informed judgements about the Corporation as a whole.

3 . CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	38,742,011	38,251,638
Demand deposits	402,141,366,666	981,985,790,476
Cash equivalents	60,046,849,315	-
	462,226,957,992	**982,024,042,114**

Details of demand deposits and cash equivalents as of 30/06/2026 are as follows:

	Currency	Value
		VND
Demand deposits		
- Vietnam Bank for Agriculture and Rural Development - Dong Nai Branch	VND and USD	107,094,577,569
- E.SUN Commercial Bank, Ltd. - Dong Nai Branch	VND and USD	105,335,009,651
- Prosperity and Development Joint Stock Commercial Bank - Dong Nai Branch	VND and USD	72,957,611,692
- Bank SinoPac - Ho Chi Minh City Branch	VND	51,982,869,530
- Other Banks	VND and USD	64,771,298,224
		402,141,366,666

Cash equivalents

Cash equivalents as at 30 June 2026 with term of 01 month are deposited at Joint Stock Commercial Bank for Investment and Development of Vietnam Bien Hoa Branch with interest rate at 4.75 % per annum, principal of VND 60,000,000,000, accrued interest at the end of the period of VND 46,849,315.

4. FINANCIAL INVESTMENTS

a) Short-term held-to-maturity investments

	30/06/2026			01/01/2026 (Restatement)		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allownance
	VND	VND	VND	VND	VND	VND
Term deposits	**803,777,461,305**	**803,777,461,305**	-	**524,195,146,886**	**524,195,146,886**	-
- Military Commercial Joint Stock Bank - Dong Nai Branch	264,257,905,642	264,257,905,642	-	125,000,000,000	125,000,000,000	-
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Eastern Branch	110,977,388,769	110,977,388,769	-	23,015,392,293	23,015,392,293	-
- Vietnam International Commercial Joint Stock Bank - Dong Nai Branch	100,000,000,000	100,000,000,000	-	50,000,000,000	50,000,000,000	-
- China Construction Bank Corporation - Ho Chi Minh City Branch	83,000,000,000	83,000,000,000	-	83,000,000,000	83,000,000,000	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Sai Gon Eastern Branch	65,900,000,000	65,900,000,000	-	67,864,533,270	67,864,533,270	-
- E.SUN Commercial Bank, Ltd - Dong Nai Branch	52,301,853,255	52,301,853,255	-	52,788,133,933	52,788,133,933	-
- Other banks	118,900,000,000	118,900,000,000	-	118,900,000,000	118,900,000,000	-
- Accrued interest on term deposits	8,440,313,639	8,440,313,639	-	3,627,087,390	3,627,087,390	-
Lendings	**264,518,809,250**	**116,352,565,857**	**(148,166,243,393)**	**259,478,667,169**	**116,225,018,570**	**(143,253,648,599)**
Related parties	***264,518,809,250***	***116,352,565,857***	***(148,166,243,393)***	***159,275,812,266***	***16,022,163,667***	***(143,253,648,599)***
- Olympic Coffee JSC	159,275,812,266	11,109,568,873	(148,166,243,393)	159,275,812,266	16,022,163,667	(143,253,648,599)
+ Principal	*101,800,000,000*	-	*(101,800,000,000)*	*101,800,000,000*	-	*(101,800,000,000)*
+ Interest	*57,475,812,266*	*11,109,568,873*	*(46,366,243,393)*	*57,475,812,266*	*16,022,163,667*	*(41,453,648,599)*
- Tin Nghia - A Chau Investment JSC (*)	105,242,996,984	105,242,996,984	-	-	-	-
+ Principal	*103,345,961,526*	*103,345,961,526*	-	-	-	-
+ Interest	*1,897,035,458*	*1,897,035,458*	-	-	-	-
Others	-	-	-	***100,202,854,903***	***100,202,854,903***	-
- Tin Nghia - A Chau Investment JSC (*)	-	-	-	100,202,854,903	100,202,854,903	-
+ Principal	-	-	-	*77,983,264,335*	*77,983,264,335*	-
+ Interest	-	-	-	*22,219,590,568*	*22,219,590,568*	-
	1,068,296,270,555	**920,130,027,162**	**(148,166,243,393)**	**783,673,814,055**	**640,420,165,456**	**(143,253,648,599)**

(*) Became related party from 24/04/2026.

4. . **FINANCIAL INVESTMENTS** ***(continued)***

Detailed information on short-term held-to-maturity investments as at 30/06/2026 is as follows:

Term deposits

	Term	Interest rate per annum	Orginial cost	Interest	Total
			VND	VND	VND
Military Commercial Joint Stock Bank - Dong Nai Branch	6 months	6.80% - 8.20%	264,257,905,642	1,670,135,672	265,928,041,314
Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Nai Eastern Branch	From 6 to 12 months	3.40% - 8.00%	110,977,388,769	1,350,011,643	112,327,400,412
Vietnam International Commercial Joint Stock Bank - Dong Nai Branch	From 6 to 12 months	6.50% - 8.50%	100,000,000,000	2,103,424,658	102,103,424,658
China Construction Bank Corporation - Ho Chi Minh City Branch	6 months	4.50% - 4.75%	83,000,000,000	75,739,726	83,075,739,726
Vietnam Joint Stock Commercial Bank for Industry and Trade - Sai Gon Eastern Branch	From 4 to 6 months	3.40% - 6.50%	65,900,000,000	582,319,452	66,482,319,452
E.SUN Commercial Bank, Ltd - Dong Nai Branch	12 months	3.25% - 5.80%	52,301,853,255	890,515,364	53,192,368,619
Other banks	From 6 to 12 months	5.50% - 6.60%	118,900,000,000	1,768,167,124	120,668,167,124
			795,337,147,666	**8,440,313,639**	**803,777,461,305**

As at 30/06/2026, term deposits with a balance of VND 620,227,926,021 were being used as collaterals for short-term and long-term borrowings from banks. (Detailed as in Note No. 22).

Lendings

Detailed information on short-term loan receivables from Olympic Coffee JSC:

Contract No.	Currency	Loan purpose	Interest rate per annum	Term	Guarantee	30/06/2026	01/01/2026 (Restatement)
						VND	VND
- Lendings contracts and related appendixes	VND	Supplement investment and business capital.	8.5%	By each contract	Unsecured	159,275,812,266	159,275,812,266
						159,275,812,266	**159,275,812,266**

4 . FINANCIAL INVESTMENTS (continued)

Detailed information on short-term loan receivables from Tin Nghia - A Chau Investment JSC:

Contract No.	Currency	Loan purpose	Interest rate per annum	Term	Guarantee	30/06/2026	01/01/2026 (Restatement)
						VND	VND
- Borrowing Contract No. 01/2023/HDVV dated 26/06/2023 and Debt Acknowledgement; Appendix No. 0126/PL-HDVV dated 10/07/2026.	VND	Supplement working capital	10.00%	Until 31/12/2026	Unsecured	2,729,049,930	2,679,858,016
- Borrowing Contract No. 03/2023/HDVV dated 25/08/2023 and Appendix No. 0226/PLHDVV dated 10/07/2026.	VND	Supplement working capital	10.00%	Until 31/12/2026	Unsecured	801,481,106	787,034,177
- Borrowing Contract No. 04/2023/HDVV dated 25/09/2023 and Appendix No. 0326/PLHDVV dated 10/07/2026.	VND	Supplement working capital	10.00%	Until 31/12/2026	Unsecured	1,521,301,592	1,493,879,691
- Borrowing Contract No. 05/2023/HDVV dated 25/10/2023 and Appendix No. 0426/PLHDVV dated 10/07/2026	VND	Supplement working capital	10.00%	Until 31/12/2026	Unsecured	6,208,546,307	5,936,700,320
- Borrowing Contract No. 06/2023/HDVV dated 23/11/2023 and Appendix No. 0526/PLHDVV dated 10/07/2026.	VND	Supplement working capital	10.00%	Until 31/12/2026	Unsecured	114,441,507	112,378,666
- Borrowing Contract No. 07/2023/HDVV dated 27/11/2023, Debt Acknowledgements and Appendix No. 0626/PLHDVV dated 10/07/2026.	VND	Supplement working capital	10.00%	Until 31/12/2026	Unsecured	84,898,959,431	80,385,459,654
- Borrowing Contract dated 12/01/2023; Contract Appendix No. 05/PL-HDVV dated 11/06/2024 and Appendix No. 0726/PLHDVV dated 10/07/2026.	VND	Supplement working capital	10.00%	Until 31/12/2026	Unsecured	8,969,217,111	8,807,544,379
						105,242,996,984	100,202,854,903

4 . FINANCIAL INVESTMENTS (continued)

b) **Trading security**

	Stock code	30/06/2026 Original cost	30/06/2026 Fair value	30/06/2026 Allowance	01/01/2026 Original cost	01/01/2026 Fair value	01/01/2026 Allowance
		VND	VND	VND	VND	VND	VND
Nhon Trach Water Supply JSC	NTW	6,616,661,800	8,796,695,000	-	6,616,661,800	7,305,081,500	-
		6,616,661,800		**-**	**6,616,661,800**		**-**

The fair value of these trading securities are the corresponding closing prices listed on the Hanoi Stock Exchange ("HNX") on 30/06/2026 and 31/12/2025

According to the Board of Directors' Resolution No. 96/NQ-HDQT dated 12 December 2019, the Board of Directors decided to liquidate this investment in trading securities. As at the date of preparing these Interim Separate Financial Statement, the Corporation has not yet completed the liquidation.

c) **Other Short-term investments**

	30/06/2026 Original cost	30/06/2026 Recoverable value	30/06/2026 Allowance	01/01/2026 Original cost	01/01/2026 Recoverable value	01/01/2026 Allowance
	VND	VND	VND	VND	VND	VND
- Tin Nghia - A Chau Investment JSC (*)	275,400,000,000	275,400,000,000	-	-	-	-
	275,400,000,000	**275,400,000,000**	**-**	**-**	**-**	**-**

(*) According to Resolution of the Board of Directors No. 94/NQ-HDQT dated 15/04/2026, the Board of Directors of the Corporation approved the policy on negotiating the termination of the share transfer contract dated 24/01/2025 between the Corporation and Tien Phat Garment Company ("Tien Phat Garment") regarding the transfer of shares in Tin Nghia - A Chau Investment Joint Stock Company ("TNAC"). Accordingly, the parties implemented the termination of the contract as follows:

+ On 15/04/2026, the Corporation and Tien Phat Garment signed an agreement on termination of the share transfer contract dated 24/01/2025. Accordingly, the parties agreed that Tien Phat Garment would return to the Corporation 27,540,000 ordinary shares, representing 51% of TNAC's charter capital, and the Corporation would refund VND 689.00 billion to Tien Phat Garment without interest on this amount.
+ On 17/04/2026, the Corporation completed the refund of VND 689.00 billion to Tien Phat Garment. The remain value of VND 413.60 billion after deducting the cost of the above other short-term investment was recognised under Financial expenses of current period (Detailed as in Note No. 28).
+ On 24/04/2026, Tien Phat Garment completed the return of 27,540,000 TNAC shares under the Share Ownership Certificate issued to the Corporation. In accordance with the policy approved by the Board of Directors under Resolution No. 94/NQ-HDQT dated 15/04/2026, the Corporation will continue to transfer all of the above shares through a public auction upon completion of the procedures for determining the initial offering price in accordance with current laws and regulations. Accordingly, the Corporation determined that its control over TNAC is temporary, as the shares are held for resale within a period not exceeding 12 months. Therefore, the Corporation recognised the above shares under "Other short-term investments" at their original cost of VND 275.40 billion.

4 . FINANCIAL INVESTMENT (continued)

c) Equity investments in other entities

		30/06/2026			01/01/2026		
	Stock code	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Investments in subsidiaries							
- Tin Nghia Industrial Park Development JSC [(1) (3)]	TIP	754,381,328,037	754,381,328,037	-	754,381,328,037	754,381,328,037	-
- Nhon Trach Investment JSC		656,534,585,265	531,728,762,835	(124,805,822,430)	656,534,585,265	549,149,292,380	(107,385,292,885)
- Phuoc Tan Trading and Construction JSC [(2)]		279,968,703,674	279,968,703,674	-	279,968,703,674	279,968,703,674	-
- Phu Huu Depot Corporation		279,940,000,000	248,100,255,232	(31,839,744,768)	279,940,000,000	248,291,124,770	(31,648,875,230)
- ICD Bien Hoa - Tin Nghia Logistics JSC [(3)]		780,802,985,830	780,802,985,830	-	780,802,985,830	780,802,985,830	-
- Tin Nghia - Phuong Dong Industrial Park JSC		879,041,110,549	879,041,110,549	-	879,041,110,549	879,041,110,549	-
- Tin Nghia Petrol JSC [(3)]		137,038,699,914	137,038,699,914	-	137,038,699,914	137,038,699,914	-
- Dong Nai Import Export Processing Agricultural Products and Foods JSC		122,715,000,000	67,101,947,924	(55,613,052,076)	122,715,000,000	65,131,809,775	(57,583,190,225)
- Japanese SMES Development JSC [(3)]		85,925,958,161	85,925,958,161	-	85,925,958,161	85,925,958,161	-
- Hiep Phu Corporation		75,000,000,000	37,344,405,110	(37,655,594,890)	75,000,000,000	37,070,972,929	(37,929,027,071)
- Tin Nghia Laos JSC		60,579,053,093	-	(60,579,053,093)	60,579,053,093	-	(60,579,053,093)
- Tin Nghia Professional Security Services Corporation [(2)]		1,852,741,179	1,852,741,179	-	1,852,741,179	1,852,741,179	-
		4,113,780,165,702	3,803,286,898,445	(310,493,267,257)	4,113,780,165,702	3,818,654,727,198	(295,125,438,504)

4 . FINANCIAL INVESTMENTS (continued)

		30/06/2026			01/01/2026		
	Stock code	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Investments in Associates							
- Thong Nhat JSC [1]	BAX	34,355,419,727	34,355,419,727	-	34,355,419,727	34,355,419,727	-
- Dinh Quang Construction Investment Joint Stock Company		1,173,790,000	101,176,215	(1,072,613,785)	1,173,790,000	457,287,644	(716,502,356)
		35,529,209,727	**34.456,595,942**	**(1,072,613,785)**	**35,529,209,727**	**34,812,707,371**	**(716,502,356)**

[1] The fair value of these financial investments are closing price listed on Hanoi Stock Exchange ("HNX") and Ho Chi Minh City Stock Exchange ("HOSE") on 30/06/2026 and 31/12/2025. For the remaining investments, The Corporation has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Detailed information about financial investments:

Name of Investees	Place of establishment and operation	Rate of interest (%)	Rate of voting rights (%)	Principal activities
Subsidiaries				
- Tin Nghia Laos JSC	Lao People's Democratic Republic	100.00	100.00	Coffee cultivation, exploitation, and trading
- Hiep Phu Corporation	Can Tho City	99.21	99.21	Production of livestock, poultry, and aquatic feed
- Phu Huu Depot Corporation	Dong Nai City	93.66	93.66	Petroleum import and export
- ICD Bien Hoa - Tin Nghia Logistics JSC	Dong Nai City	96.28	96.28	Logistics services
- Tin Nghia - Phuong Dong Industrial Park JSC	Ho Chi Minh City	94.12	94.12	Industrial park infrastructure business
- Japanese SMES Development JSC	Dong Nai City	59.07	59.07	Industrial park infrastructure business
- Tin Nghia Petrol JSC	Dong Nai City	58.98	58.98	Petroleum business

4 . FINANCIAL INVESTMENTS (continued)

Name of Investees	Place of establishment and operation	Rate of interest (%)	Rate of voting rights (%)	Principal activities
Subsidiaries (continued)				
- Tin Nghia Industrial Park Development JSC	Dong Nai City	56.74	56.74	Industrial park infrastructure business
- Dong Nai Import Export Processing Agricultural Products and Foods JSC	Dong Nai City	54.00	54.00	Processing and exporting agricultural products
- Nhon Trach Investment JSC	Dong Nai City	51.76	51.76	Real estate investment
- Phuoc Tan Trading and Construction JSC [(2)]	Dong Nai City	62.70	80.00	Real estate investment
- Tin Nghia Professional Security Services Corporation [(2)]	Dong Nai City	88.13	100.00	Security services
Associates				
- Thong Nhat JSC	Dong Nai City	29.52	29.52	Industrial park infrastructure business
- Dinh Quang Construction Investment JSC	Dong Nai City	29.00	29.00	Project management and supervision consulting

[(2)] As at 30 June 2026 and 01 January 2026, the ownership interest and voting rights of the Corporation in these companies include the Corporation's direct ownership interest and its indirect ownership interest through Tin Nghia Industrial Park Development JSC (a subsidiary of the Corporation).

[(3)] The Corporation is using these investments as collateral for short-term borrowings from commercial banks (Detailed as in Note No. 22).

Significant transactions between the Corporation and its subsidiaries and associates during the year: Detailed as in Note No. 40.

5 . SHORT-TERM TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***125,680,221,067***	***(2,065,784,000)***	***127,740,949,229***	***(1,239,470,400)***
Olympic Coffee JSC	121,246,708,446	(2,065,784,000)	127,006,005,969	(1,239,470,400)
Tuan Loc Commodities Co., Ltd	319,811,823	-	711,723,260	-
Tin Nghia - A Chau Investment JSC [1]	3,777,187,517	-	-	-
ICD Bien Hoa - Tin Nghia Logistics JSC	190,539,293	-	-	-
Japanese SMES Development JSC	145,973,988	-	23,220,000	-
Other parties	***1,861,719,324,399***	***(56,330,031,583)***	***1,723,200,898,199***	***(55,439,526,384)***
Unicorn Commodities JSC	402,398,969,523	-	403,785,127,100	-
An Binh Thinh Phat Co., Ltd	346,250,629,152	-	343,519,476,000	-
Mr. Duong Quang Tu [2]	295,000,000,000	-	-	-
68 Technology Service and Trading Co., Ltd	280,280,279,079	-	275,029,483,580	-
Thanh Trung Food Trade Co., Ltd	279,450,758,294	-	442,381,555,280	-
Nam Dong Sai Gon Investment Development JSC	187,856,760,000	-	156,720,150,000	-
Hiep Quang Agro JSC	44,335,787,996	(44,335,787,996)	44,335,787,996	(44,335,787,996)
Tin Nghia - A Chau Investment JSC [1]	-	-	3,777,187,517	-
Others	26,146,140,355	(11,994,243,587)	53,652,130,726	(11,103,738,388)
	1,987,399,545,466	**(58,395,815,583)**	**1,850,941,847,428**	**(56,678,996,784)**

(1) Became related party from 24/04/2026.

(2) Detailed as in Note No. 31

6 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***8,847,197,903***	***(8,847,197,903)***	***9,847,197,903***	***(9,847,197,903)***
Tin Nghia Laos JSC	8,847,197,903	(8,847,197,903)	9,847,197,903	(9,847,197,903)
Other parties	***3,543,919,369***	***(282,653,160)***	***15,928,164,817***	***(282,653,160)***
Hai An Infrastructure Construction Corporation	-	-	11,940,000,000	-
Others	3,543,919,369	(282,653,160)	3,988,164,817	(282,653,160)
	12,391,117,272	**(9,129,851,063)**	**25,775,362,720**	**(10,129,851,063)**

7 . OTHER RECEIVABLES

	30/06/2026		01/01/2026 (Restatement)	
	Book value VND	Allowance VND	Book value VND	Allowance VND
a) Short-term				
Advances	8,092,969,520	-	3,370,864,082	-
Deposits	26,585,715	-	26,585,715	-
Receivables from land lease for the Long Khanh Wedding Hall Project (*)	21,354,806,257	(21,354,806,257)	21,354,806,257	(21,354,806,257)
Dividend receivables	168,747,500,000	-	213,153,800,000	-
- Tin Nghia - Phuong Dong Industrial Park JSC	*96,000,000,000*	-	*128,000,000,000*	-
- Nhon Trach Investment JSC	*34,000,000,000*	-	*34,000,000,000*	-
- Phuoc Tan Trading and Construction JSC	*22,400,000,000*	-	*22,400,000,000*	-
- Japanese SMES Development JSC	*12,847,500,000*	-	*12,847,500,000*	-
- ICD Bien Hoa - Tin Nghia Logistics JSC	*3,500,000,000*	-	-	-
- Thong Nhat JSC	-	-	*4,840,800,000*	-
- Tin Nghia Industrial Park Development JSC	-	-	*11,065,500,000*	-
Others	98,939,910,258	(53,971,059,307)	90,319,240,948	(51,454,413,863)
- Olympic Coffee JSC	*38,727,816,871*	*(23,547,277,360)*	*36,816,719,445*	*(21,030,631,916)*
- Others	*60,212,093,387*	*(30,423,781,947)*	*53,502,521,503*	*(30,423,781,947)*
	297,161,771,750	**(75,325,865,564)**	**328,225,297,002**	**(72,809,220,120)**

In which: Other short-term receivables from related parties

Tin Nghia - Phuong Dong Industrial Park JSC	96,000,000,000	-	128,000,000,000	-
Olympic Coffee JSC	38,727,816,871	(23,547,277,360)	36,816,719,445	(21,030,631,916)
Nhon Trach Investment JSC	34,000,000,000	-	34,000,000,000	-
Phuoc Tan Trading and Construction JSC	22,400,000,000	-	22,400,000,000	-
Japanese SMES Development JSC	12,847,500,000	-	12,847,500,000	-
ICD Bien Hoa - Tin Nghia Logistics JSC	3,500,000,000	-	-	-
Tin Nghia Industrial Park Development JSC	-	-	11,065,500,000	-
Thong Nhat JSC	-	-	4,840,800,000	-
	207,475,316,871	**(23,547,277,360)**	**249,970,519,445**	**(21,030,631,916)**

7 . OTHER RECEIVABLES (continued)

	30/06/2026		01/01/2026	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
b) Long-term				
Deposits	1,281,877,115	-	1,281,696,115	-
Receivable from Tin Nghia Laos Joint Stock Company for the lending	47,614,297,183	(47,614,297,183)	47,614,297,183	(47,614,297,183)
Receivable from Japan SMES Development JSC for late payment interest	2,880,562,022	-	1,623,360,819	-
Receivables Japan SMES Development JSC from dividend	31,690,500,000	-	31,690,500,000	-
Receivables Tin Nghia JSC from interest on lendings	954,596,208	(954,596,208)	954,596,208	(954,596,208)
Receivables Tin Nghia Industrial Park Development JSC from compensation for site clearance at Tam Phuoc Industrial Park	26,674,087,676	-	26,674,087,676	-
	111,095,920,204	**(48,568,893,391)**	**109,838,538,001**	**(48,568,893,391)**
In which: Other long-term receivables from related parties				
Japanese SMES Development JSC	34,571,062,022	-	33,313,860,819	-
Tin Nghia Laos JSC	48,568,893,391	(48,568,893,391)	48,568,893,391	(48,568,893,391)
Tin Nghia Industrial Park Development JSC	26,674,087,676	-	26,674,087,676	-
	109,814,043,089	**(48,568,893,391)**	**108,556,841,886**	**(48,568,893,391)**

(*) This is a one-time land lease payment related to the Long Khanh wedding hall project. According to Decision No. 2394/QD-UBND dated 13/09/2022, the People's Committee of Dong Nai Province revoked this land because the Corporation had not commenced construction on the project and had not utilized the land. Under Official Letter No. 240/CV-TCT dated 06/06/2023, the Corporation requested the People's Committee of Dong Nai Province to approve the continuation of the project due to delays caused by force majeure circumstances, which are not counted toward the project extension period under Decree No. 10/2023/ND-CP dated 03/04/2023, amending and supplementing certain provisions of decrees guiding the implementation of the Land Law. At the date of preparing this Interim Separate Financial Statement, the Corporation is awaiting a response from the competent authority.

8 . ALLOWANCE FOR DOUBTFUL DEBTS

	30/06/2026		01/01/2026	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
a) Short-term				
Related parties	***205,490,706,771***	***(182,626,502,656)***	***199,720,882,428***	***(175,370,948,818)***
Olympic Coffee JSC	196,643,508,868	(173,779,304,753)	189,873,684,525	(165,523,750,915)
Tin Nghia Laos JSC	8,847,197,903	(8,847,197,903)	9,847,197,903	(9,847,197,903)
Other parties	***112,370,277,338***	***(108,391,272,947)***	***109,416,632,383***	***(107,500,767,748)***
Hiep Quang Agro JSC	45,357,293,046	(45,357,293,046)	45,357,293,046	(45,357,293,046)
Long Khang Trading - Service - Import Export Co., Ltd	27,920,292,255	(27,920,292,255)	27,920,292,255	(27,920,292,255)
IP Viet Nam Trading Service Corporation	8,405,411,344	(7,464,733,507)	8,412,407,055	(7,464,733,507)
Trung Tri Lam Dong Co., Ltd	2,796,739,835	(2,796,739,835)	2,796,739,835	(2,796,739,835)
Others	27,890,540,858	(24,852,214,304)	24,929,900,192	(23,961,709,105)
	317,860,984,109	**(291,017,775,603)**	**309,137,514,811**	**(282,871,716,566)**
b) Long-term				
Related parties				
Tin Nghia Laos JSC	48,568,893,391	(48,568,893,391)	48,568,893,391	(48,568,893,391)
	48,568,893,391	**(48,568,893,391)**	**48,568,893,391**	**(48,568,893,391)**

9 . INVENTORIES

	30/06/2026		01/01/2026	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Raw materials	583,377,910	-	329,359,892	-
Tools, supplies	793,275,618	-	784,680,500	-
Products	5,734,846,544	-	5,840,357,729	-
Goods	21,628,008,585	-	10,882,759,579	-
	28,739,508,657	-	**17,837,157,700**	-

10 . CONSTRUCTION IN PROGRESS

	30/06/2026	01/01/2026
	VND	VND
- Ong Keo Industrial Park	1,055,524,574,218	1,026,292,491,885
- Others	174,099,820,668	260,637,128,543
	1,229,624,394,886	**1,286,929,620,428**

11 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Transportation equipment	Management equipment	Perennial plantation	Others	Total
	VND	VND	VND	VND	VND	VND	VND
Historical cost							
Beginning balance	381,721,790,121	42,263,961,166	39,506,821,540	5,163,254,119	3,162,541,660	920,686,915	472,739,055,521
- Transfering into investment properties	(11,565,728,743)	-	(853,925,225)	-	-	(920,686,915)	(13,340,340,883)
Ending balance	**370,156,061,378**	**42,263,961,166**	**38,652,896,315**	**5,163,254,119**	**3,162,541,660**	**-**	**459,398,714,638**
Accumulated depreciation							
Beginning balance	161,683,820,406	27,320,915,666	24,839,831,947	4,945,839,327	2,554,542,415	920,686,915	222,265,636,676
- Depreciation in the period	5,912,516,902	1,201,957,697	1,164,347,250	41,473,568	73,285,734	-	8,393,581,151
- Transferring into investment properties	(9,592,056,123)	-	(853,925,225)	-	-	(920,686,915)	(11,366,668,263)
Ending balance	**158,004,281,185**	**28,522,873,363**	**25,150,253,972**	**4,987,312,895**	**2,627,828,149**	**-**	**219,292,549,564**
Carrying amount							
Beginning balance	220,037,969,715	14,943,045,500	14,666,989,593	217,414,792	607,999,245	-	250,473,418,845
Ending balance	**212,151,780,193**	**13,741,087,803**	**13,502,642,343**	**175,941,224**	**534,713,511**	**-**	**240,106,165,074**

Details of tangible fixed assets at the end of the period as follows:

Asset name	Status	Historical cost	Carrying amount
		VND	VND
Wastewater treatment plant, capacity of 3,000 m³	in use	28,923,575,409	5,748,400,976
Wastewater treatment plant (Module 3)	in use	25,977,851,635	9,200,489,080
Pumping station	in use	25,552,838,771	7,623,278,433
Other fixed assets	in use	378,944,448,823	217,533,996,585

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 79,245,419,050
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 37,181,090,337

12 . INTANGIBLE FIXED ASSETS

	Land use rights (*)	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	48,640,493,264	3,832,583,802	52,473,077,066
Ending balance	**48,640,493,264**	**3,832,583,802**	**52,473,077,066**
Accumulated amortization			
Beginning balance	281,011,400	3,698,128,343	3,979,139,743
- Amortization in the period	-	6,414,450	6,414,450
Ending balance	**281,011,400**	**3,704,542,793**	**3,985,554,193**
Carrying amount			
Beginning balance	48,359,481,864	134,455,459	48,493,937,323
Ending balance	**48,359,481,864**	**128,041,009**	**48,487,522,873**

(*) Included in the land use rights are perpetual land use rights with a total historical cost of VND 48,359,481,864, recorded at original cost and not amortized.

As at 30 June 2026 and 01 January 2026, intangible fixed assets of the Corporation with total carrying amount of VND 40,121,481,864 were pledged as collateral for short-term borrowings and long-term borrowings at banks (detailed as in Note No. 22).

Cost of fully amortized intangible fixed assets but still in use as at 30 June 2026: VND 3,847,079,202.

13 . INVESTMENT PROPERTIES FOR LEASE

	Infrastructure	Buildings and land use rights	Total
	VND	VND	VND
Historical cost			
Beginning balance	1,334,212,860,201	438,360,740,715	1,772,573,600,916
- Purchase in the period	-	146,759,259	146,759,259
- Transfer from tangible fixed assets	3,222,878,217	10,117,462,666	13,340,340,883
Ending balance	**1,337,435,738,418**	**448,624,962,640**	**1,786,060,701,058**
Accumulated depreciation			
Beginning balance	697,708,517,838	117,324,921,875	815,033,439,713
- Depreciation in the period	30,550,115,328	7,208,740,305	37,758,855,633
- Transfer from tangible fixed assets	3,222,878,217	8,143,790,046	11,366,668,263
Ending balance	**731,481,511,383**	**132,677,452,226**	**864,158,963,609**
Carrying amount			
Beginning balance	636,504,342,363	321,035,818,840	957,540,161,203
Ending balance	**605,954,227,035**	**315,947,510,414**	**921,901,737,449**

During the period, rental income from investment properties for lease is VND 188,253,883,364 (previous period: 164,354,530,453) (detailed as in Note No. 25).

Future annual lease payments received are presented in Note No. 24.

As at 30 June 2026, the investment properties for lease of the Corporation were used as collaterals for short-term borrowings and long-term borrowings (detailed as in Note No. 22), with carrying amount of VND 412,727,198,604.

Cost of fully depreciated investment properties but still in use as at 30 June 2026: VND 68,817,696,863

As at 30 June 2026, the Corporation's investment properties are held for lease. The Board of Management has not officially determined the fair value of these investment properties. However, based on the rental rates and rental values of the investment properties, the Board of Management believes that the fair value of these investment properties held for lease is higher than their carrying amount as at the end of the accounting period.

14 . DEFERRED EXPENSES

		30/06/2026	01/01/2026
		VND	VND
a)	**Short-term**		
	Insurance premium	479,662,065	633,892,863
	Dispatched tools and supplies	90,734,504	73,806,993
	Land rental and infrastructure usage expenses.	11,054,200,155	-
	Others	701,882,960	962,501,205
		12,326,479,684	**1,670,201,061**
b)	**Long-term**		
	Asset repair expenses	3,212,193,895	4,082,415,073
	Dispatched tools and supplies	1,191,167,618	1,516,003,911
	Land lease expenses for industrial parks and business land (*)	361,527,475,445	370,137,339,884
	Others	24,777,807,405	23,836,719,932
		390,708,644,363	**399,572,478,800**

(*) In which, the carrying amount of the land use rights pledged as collateral for borrowings was VND 102,294,765,733 *(Detailed as in Note No. 22).*

15 . SHORT-TERM TRADE PAYABLES

	30/06/2026	01/01/2026
	VND	VND
Related parties	***712,441,148***	***337,496,246***
Tin Nghia Professional Security Services Corporation	610,008,000	239,760,000
Tin Nghia Petrol JSC	97,478,270	92,397,590
Others	4,954,878	5,338,656
Other parties	***12,415,807,239***	***68,166,793,246***
Hai An Infrastructure Construction Corporation	7,084,289,045	-
Ha Vuong Phat Service and Trading Building Invesment Co,. Ltd	-	16,458,244,500
Tam Thanh Tai Trading Services Co., Ltd	-	15,931,108,000
Mien Dong Agricultural Commodities Trading and Service Co., Ltd	-	15,176,103,000
Tai Loc Viet Nam Trading Service Co., Ltd	-	8,715,249,000
Others	5,331,518,194	11,886,088,746
	13,128,248,387	**68,504,289,492**

16 . PREPAYMENTS FROM CUSTOMERS

		30/06/2026	01/01/2026
		VND	VND
a)	**Short-term**		
	Related parties	-	***82,846,385***
	ICD Bien Hoa - Tin Nghia Logistics JSC	-	82,846,385
	Other parties	***150,661,220,991***	***81,263,218,684***
	Petrovietnam Power Corporation (*)	74,000,000,000	74,000,000,000
	Dai Phuoc Trading Development and Investment Co., Ltd	29,700,000,000	-
	Phuoc Long Real Estate Investment Services Co., Ltd	25,300,000,000	-
	Others	21,661,220,991	7,263,218,684
		150,661,220,991	**81,346,065,069**
b)	**Long- term**		
	Petrovietnam Power Corporation (*)	80,000,000,000	80,000,000,000
		80,000,000,000	**80,000,000,000**

(*) These are advance prepayments received from PetroVietnam Power Corporation ("POW") under the Infrastructure and service use contract at Ong Keo Industrial Park signed between the Corporation (lessor) and POW (lessee) on 11/11/2024. According to the terms of the signed contract, infrastructure usage and management fees at Ong Keo Industrial Park will be calculated from the time the Corporation completes the infrastructure items as agreed and connects to the Nhon Trach 3 and 4 Power Plants, for which POW is the investor. As at 30/06/2026, POW has made an advance payment of VND 154 billion to the Corporation, which will be converted into infrastructure usage fees according to the contract terms.

17 . DIVIDEND AND PROFIT PAYABLES

	30/06/2026	01/01/2026 (Restatement)
	VND	VND
Dividends payable to shareholders with undeposited shares.	508,103,600	508,103,600
	508,103,600	**508,103,600**

18 . SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value added tax	-	17,066,599,374	26,542,482,023	43,248,754,474	-	360,326,923
Corporate income tax	-	37,930,870,503	-	48,296,268,147	10,365,397,644	-
Personal income tax	-	121,239,161	1,135,731,026	1,090,543,419	-	166,426,768
Land tax and land rental	122,012,250	-	31,502,974,029	31,380,961,779	-	-
Fees, charges and other payables	-	80,650,974	165,317,866	151,166,849	-	94,801,991
	122,012,250	**55,199,360,012**	**59,346,504,944**	**124,167,694,668**	**10,365,397,644**	**621,555,682**

The Corporation's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

19 . SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
	VND	VND
- Accrued interest expenses	6,017,197,524	1,917,740,257
- Cost of industrial park infrastructure (*)	81,829,415,127	75,915,510,909
- Other accrued expenses	7,692,785,344	7,907,727,111
	95,539,397,995	**85,740,978,277**

(*) Accrued cost of infrastructure leasing at Ong Keo Industrial Park, based on the estimated investment unit cost and the leased area of Ong Keo Industrial Park.

20 . OTHER PAYABLES

	30/06/2026	01/01/2026 (Restatement)
	VND	VND
a) Short-term		
- Payable mandatory insurance	130,623,003	43,479,001
- Payable to Long Hung Real Estate Investment Trading Co., Ltd due to cancellation of the investment cost transfer contract (*)	232,450,000,000	-
- Deposits received.	40,807,355,469	49,643,091,409
+ Martech JSC	*10,046,907,900*	-
+ Trung Dong Corporation - An Phuoc Branch	*6,157,089,805*	*6,157,089,805*
+ Others	*24,603,357,764*	*43,486,001,604*
- Value-added tax payable in accordance with the Conclusion of the Government Inspectorate	-	53,500,000,000
- Payable to the Dong Nai Provincial Party Committee under Judgment No. 09/2026/HS-ST dated 20/01/2026 issued by the People's Court of Dong Nai Province	-	125,241,387,809
- Others	1,713,640,722	22,191,037,782
	275,101,619,194	**250,618,996,001**
In which, Other short-term payables to related parties		
- The Dong Nai Provincial Party Committee	-	125,241,387,809
- Tin Nghia Professional Security Services Corporation	170,000,000	170,000,000
- ICD Bien Hoa - Tin Nghia Logistics JSC	40,000	-
	170,040,000	**125,411,387,809**
b) Long-term		
- Deposits	22,848,081,244	8,959,410,458
- Payables to the Long Thanh district compensation council for compensation costs of the Tam Phuoc Industrial Park project	26,674,087,676	26,674,087,676
- Payables for land lease at Nhon Trach 3 Industrial Park and Tan Bien Market	12,445,518,174	12,445,518,174
	61,967,687,094	**48,079,016,308**
In which, other long-term payables to related parties:		
- ICD Bien Hoa - Tin Nghia Logistics JSC	2,000,000,000	2,000,000,000
- Tuan Loc Commodities Co., Ltd	248,400,000	248,400,000
	2,248,400,000	**2,248,400,000**

(*) Detailed as in Note No. 31.

21 . DEFERRED REVENUE

	30/06/2026	01/01/2026
	VND	VND
a) Short-term		
- Nhon Trach 3 Industrial Park	108,152,742,684	70,276,886,874
- An Phuoc Industrial Park	61,368,431,387	44,201,563,741
- Ong Keo Industrial Park	30,774,638,617	19,546,286,472
- Tan Phu Industrial Park	9,019,896,734	6,124,693,150
- Others	2,988,211,300	528,600,214
	212,303,920,722	**140,678,030,451**
b) Long-term		
- Nhon Trach 3 Industrial Park	2,157,373,004,219	2,133,348,299,859
- An Phuoc Industrial Park	1,452,109,202,009	1,381,249,936,861
- Ong Keo Industrial Park	442,745,229,579	447,387,789,113
- Tan Phu Industrial Park	182,209,621,277	185,271,967,855
	4,234,437,057,084	**4,147,257,993,688**

c) Details of deferred revenues:

- Total contract value (before VAT):	5,669,279,706,508	VND
- Accumulated revenue recognized up to 01/01/2026:	1,067,232,694,596	VND
- Revenue recognized in the period:	155,306,034,106	VND
- Outstanding deferred revenue as at 30/06/2026:	4,446,740,977,806	VND

22 . BORROWINGS

		During the period		
	01/01/2026	Increase	Decrease	30/06/2026
	VND	VND	VND	VND
a) Short-term borrowings				
Short-term borrowings	**2,218,094,221,737**	**3,650,002,266,660**	**3,787,370,377,577**	**2,080,726,110,820**
- Vietnam Bank for Agriculture and Rural Development - Dong Nai Branch (1)	638,882,212,737	859,647,223,813	989,787,363,947	508,742,072,603
- Vietnam JSC Bank for Industry and Trade - Sai Gon Eastern Branch (2)	330,146,940,000	657,675,337,536	835,975,058,957	151,847,218,579
- JSC Bank for Investment and Development of Vietnam - Dong Nai Eastern Branch (3)	303,808,116,000	231,637,315,750	474,845,431,750	60,600,000,000
- Prosperity and Growth JSC Bank - Dong Nai Branch (4)	289,389,660,000	540,836,411,627	578,288,071,627	251,938,000,000
- Vietnam International Commercial JSC - Dong Nai Branch (5)	209,244,655,000	490,995,283,314	375,514,834,067	324,725,104,247
- Military JSC Bank - Dong Nai Branch (6)	145,522,350,000	139,903,484,700	145,522,350,000	139,903,484,700
- Ho Chi Minh City Development JSC Bank - Dong Nai Transaction Office Branch (7)	145,457,330,000	59,673,720,000	145,457,330,000	59,673,720,000
- E.SUN Commercial Bank, Ltd - Dong Nai Branch (8)	143,194,158,000	260,999,594,000	143,194,158,000	260,999,594,000
- Bank SinoPac-Ho Chi Minh City Branch (9)	12,448,800,000	249,273,435,920	98,785,779,229	162,936,456,691
- China Construction Bank Corporation Bank - Ho Chi Minh City Branch (10)	-	159,360,460,000	-	159,360,460,000
Current portion of long-term debts	**48,647,153,564**	**16,755,634,058**	**24,875,595,874**	**40,527,191,748**
- JSC Bank for Foreign Trade of Viet Nam - Dong Nai Eastern Branch (11)	18,823,153,564	11,067,634,058	9,963,595,874	19,927,191,748
- Prosperity and Growth JSC Bank - Dong Nai Branch (12)	29,824,000,000	5,688,000,000	14,912,000,000	20,600,000,000
	2,266,741,375,301	**3,666,757,900,718**	**3,812,245,973,451**	**2,121,253,302,568**
b) Long-term borrowings	**166,718,746,365**	-	**24,875,595,874**	**141,843,150,491**
- JSC Bank for Foreign Trade of Viet Nam - Dong Nai Eastern Branch (11)	129,526,746,365	-	9,963,595,874	119,563,150,491
- Prosperity and Growth JSC Bank - Dong Nai Branch (12)	37,192,000,000	-	14,912,000,000	22,280,000,000
	166,718,746,365	-	**24,875,595,874**	**141,843,150,491**
Amount due for settlement within 12 months	(48,647,153,564)	(16,755,634,058)	(24,875,595,874)	(40,527,191,748)
Amount due for settlement after 12 months	**118,071,592,801**			**101,315,958,743**

22 . BORROWINGS (CONTINUED)

No.	Borrowing contracts	Credit limit	Maturity	Borrowing purpose	Interest rate	Guarantee	Balance as at 30/06/2026
							VND
a)	**Detailed information on short-term borrowing:**						**508,742,072,603**
(1)	**Vietnam Bank for Agriculture and Rural Development - Dong Nai Branch**						
	Credit Facility Contract No. 5900-LAV-2025TINNGHIA dated 12/11/2025; Amendment and Supplement Contract No. 5900-LAV-2025TINGHIA-SDDBS01 dated 20/11/2025; Amendment and Supplement Contract No. 5900-LAV-2025TINGHIA-SDDBS02 dated 06/01/2026	VND 750,000,000,000	12 months from 23/09/2025	Supplement working capital for coffee production and business activities for the years 2025 - 2026	According to each indebtedness receipt	+ Shares of Tin Nghia Industrial Park Development JSC; + Land use rights and assets attached to land comprising Tan Phu and Xuan Loc Rest Stops; + Land use rights in Quyet Thang Ward and Long Giao Petrol Station; + Land use rights and assets attached to land in Loc Nga Commune, Bao Loc City, Lam Dong Province; + Land use rights and assets attached to land in Phuoc Hai, Ho Chi Minh City; + Land use rights and assets attached to land in Dat Do, Ho Chi Minh City.	508,742,072,603
							151,847,218,579
(2)	**Vietnam JSC Bank for Industry and Trade - Sai Gon Eastern Branch**						
	Lending contract No. 286/2025-HDCVHM/NHCT946-TIN NGHIA dated 20/08/2025	VND 400,000,000,000	Until 20/08/2026	Supplement working capital and discounting facilities for coffee production and trading activities	According to each indebtedness receipt	+ Shares in ICD Bien Hoa - Tin Nghia Logistics JSC and Thong Nhat JSC; + Headquarters of the Corporation and land use rights, assets attached to the land of the Corporation; + Property rights arising from business activities with a minimum value of 50 billion VND and circulating inventory of the Corporation; + Rental factory at ICD Nhon Trach owned by ICD Bien Hoa - Tin Nghia Logistics JSC; + 15 million shares issued by Tin Nghia Industrial Park Development JSC owned by the Corporation.	151,847,218,579

22 . BORROWINGS (CONTINUED)

No.	Borrowing contracts	Credit limit	Maturity	Borrowing purpose	Interest rate	Guarantee	Balance as at 30/06/2026
							VND
(3)	**JSC Bank for Investment and Development of Vietnam - Dong Nai Eastern Branch**						**60,600,000,000**
	Credit contract No. 01/2025/378809/HDTD dated 27/03/2026	VND 800,000,000,000	Until 30/11/2026	Supplement working capital, issue guarantees, open L/Cs, and discount documents for coffee trading activities	According to each specific credit contract	+ Pledged inventory formed from the borrowing; + Receivables, debt claims, compensation, contract penalties, interest, and other financial obligations (if any) arising from coffee sales contracts formed from the borrowing; + Land use rights at Phu Huu Petroleum Terminal Project; + Shares in Tin Nghia Petrol JSC.	60,600,000,000
(4)	**Prosperity and Growth JSC Bank - Dong Nai Branch**						**251,938,000,000**
	Credit contract No. VN0010142.055/25/DN dated 31/10/2025	Not exceeding VND 290,000,000,000 or USD equivalent	12 months from the date of contract signing	Supplement working capital for coffee production and business activities	According to each indebtedness receipt	+ Exploitation rights of An Phuoc Industrial Park and all assets formed from the An Phuoc Industrial Park Project; + Property rights arising from the Dat Do I Residential Area Project of Tin Nghia Phuong Dong Industrial Park JSC; + All principal, interest, and other rights and benefits from term deposits under specific pledge contract; + Goods and receivables arising from the financing plan by PG Bank.	251,938,000,000
(5)	**Viet Nam International Commercial JSC - Dong Nai Branch**						**324,725,104,247**
	Credit contract No. 1028421.26 dated 23/04/2026	VND 500,000,000,000	12 months from the date of contract signing	Supplement working capital for coffee production and business activities	According to each indebtedness receipt	+ Term deposits of the Corporation; + Revolving inventories and receivables of the Corporation.	324,725,104,247

22 . BORROWINGS (CONTINUED)

No.	Borrowing contracts	Credit limit	Maturity	Borrowing purpose	Interest rate	Guarantee	Balance as at 30/06/2026
							VND
(6)	**Military JSC Bank - Dong Nai Branch**						**139,903,484,700**
	Credit contract No. 382710.26.720.791644.TD dated 25/03/2026	VND 300,000,000,000	Until 03/03/2027	Supplement working capital for coffee trading activities	According to each indebtedness receipt	+ Deposits placed as security at MB; deposits under Deposit Contracts/Savings Books/valuable papers issued by MB; + Deposits under Deposit Contracts/Savings Books/valuable papers issued by credit institutions and accepted by MB; + Term deposits of the Corporation; + The Corporation's shares in Phuoc Tan Trading and Construction JSC; + Goods and/or receivable rights arising from the financing plan funded by MB.	139,903,484,700
(7)	**Ho Chi Minh City Development JSC Bank - Dong Nai Transaction Office Branch**						**59,673,720,000**
	Credit contract No. 21128/25MN/HDTD dated 26/08/2025	VND 200,000,000,000	36 months from the date of contract signing	+ Financing for the production and trading of export agricultural products; + Financing for the trading of export agricultural products.	According to each indebtedness receipt/Credit Facility Contract/ Guarantee Facility Contract	Term deposits of the Corporation.	59,673,720,000
(8)	**E.SUN Commercial Bank, Ltd - Dong Nai Branch**						**260,999,594,000**
	Credit agreement No. 10000241LD0012025144 dated 27/11/2025	USD 10,000,000	01 year from 18/11/2025	Supplement working capital	According to each indebtedness receipt	Term deposits of the Corporation.	260,999,594,000

22 . BORROWINGS (CONTINUED)

No.	Borrowing contracts	Credit limit	Maturity	Borrowing purpose	Interest rate	Guarantee	Balance as at 30/06/2026
							VND
							162,936,456,691
(9)	**Bank SinoPac - Ho Chi Minh City Branch**						
	Short-term credit contract No. 251062 dated 30/12/2025	USD 10,000,000	Until 30/11/2026	Finance working capital needs to purchase coffee raw materials for coffee business	According to each indebtedness receipt	Term deposits of the Corporation.	162,936,456,691
							159,360,460,000
(10)	**China Construction Bank Corporation Bank - Ho Chi Minh City Branch**						
	Credit Facility Agreement No. SYND-CCB/2024-001 dated 28/10/2024 and Amendment Contract dated 12/01/2026.	Not exceeding VND 425,000,000,000 or USD equivalent	12 months from 12/01/2026	Supplement working capital for coffee production and business activities	According to each indebtedness receipt	Term deposits of the Corporation.	159,360,460,000

b) **Detailed information on long-term borrowing:**

No.	Borrowing contracts	Credit limit	Maturity	Borrowing purpose	Interest rate	Guarantee	Balance as at 30/06/2026
							119,563,150,491
(11)	**JSC Bank For Foreign Trade of Viet Nam - Dong Nai Eastern Branch**						
	Investment Project Loan Contract No. 20210018/HDCVDADT/KHBB/QLN dated 11/10/2021 and Amendment and Supplement Contract No. 20250059/HDCVDADT/KHBB.QLN.SDBS dated 30/06/2025.	VND 190,000,000,000	120 months	Financing the investment project of the Commercial Service Center at Nam Ha Theater	7% for the first year; 7.5% for the second year; from the third year onwards, equal to the 12 months deposit rate + 2.5%	Land use rights and future-formed assets on land relating to Land Lot No. 1, map sheet No. 2, located at Trung Dung ward, Bien Hoa city, Dong Nai province (previously);	119,563,150,491

22 . BORROWINGS (CONTINUED)

No.	Borrowing contracts	Credit limit	Maturity	Borrowing purpose	Interest rate	Guarantee	Balance as at 30/06/2026
							VND
							22,280,000,000
(12)	**Prosperity and Growth JSC Bank - Dong Nai Branch**						
(12.1)	Credit contract No. 466.0216/2017/HDTD-DN/PGBankDNI dated 28/9/2017	VND 60,000,000,000	120 months	Financing the investment project for the construction of An Phuoc Industrial Park	According to the bank's notice	Exploitation rights of An Phuoc Industrial Park and all assets formed from the An Phuoc Industrial Park Project.	6,540,000,000
(12.2)	Credit contract No. 466.0005/2017/HDTD-DN/PGBankDNI dated 10/02/2017	VND 220,000,000,000	120 months	Financing the investment project for the construction of An Phuoc Industrial Park	According to the bank's notice	Exploitation rights of An Phuoc Industrial Park and all assets formed from the An Phuoc Industrial Park Project.	15,740,000,000
							141,843,150,491
	Amount due for settlement within 12 months						(40,527,191,748)
	Amount due for settlement after 12 months						**101,315,958,743**

Borrowings from banks and other credit institutions are secured by the mortgage contract/ collaterals/ guarantee with the lender and fully registered as secured transactions.

23 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Development and investment fund	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of the previous period	**2,000,000,000,000**	**5,634,952,321**	**128,018,554,241**	**798,224,829,445**	**2,931,878,336,007**
Profit of the previous period	-	-	-	309,048,243,048	309,048,243,048
Bonus and welfare fund appropriation	-	-	-	(6,000,000,000)	(6,000,000,000)
Development and investment fund appropriation	-	-	12,345,123,807	(12,345,123,807)	-
Ending balance of the previous period	**2,000,000,000,000**	**5,634,952,321**	**140,363,678,048**	**1,088,927,948,686**	**3,234,926,579,055**
Beginning balance of the current period	**2,000,000,000,000**	**5,634,952,321**	**140,363,678,048**	**1,058,544,311,324**	**3,204,542,941,693**
Profit of current period	-	-	-	40,636,619,112	40,636,619,112
Bonus and welfare fund appropriation (1)	-	-	-	(6,000,000,000)	(6,000,000,000)
Development and investment fund appropriation (1)	-	-	9,973,292,114	(9,973,292,114)	-
Bonus payments to members of the Board of Directors, Board of Supervisors and management staff of the Corporation (2)	-	-	-	(1,345,000,000)	(1,345,000,000)
Ending balance of the current period	**2,000,000,000,000**	**5,634,952,321**	**150,336,970,162**	**1,081,862,638,322**	**3,237,834,560,805**

(1) According to the Resolution of the General Meeting of Shareholders No. 01/NQ-DHDCD dated 04 June 2026, the Corporation distributes the profit for the year 2025 as follows:

	Amount
	VND
Profit after tax	498,664,605,686
Development and investment fund appropriation:	9,973,292,114
Bonus and welfare funds appropriation:	6,000,000,000
Dividends paid in cash at a rate of 12% of charter capital (not yet implemented)	240,000,000,000
Remaining retained earnings for 2025	242,691,313,572

(2) Pursuant to Decision No. 80/QD-HDQT dated 02/04/2026 of the Corporation's Board of Directors.

23 . OWNER'S EQUITY (continued)

b) Details of contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND	(%)	VND	(%)
Dong Nai City Party Committee	961,250,000,000	48.06	961,250,000,000	48.06
Saigon Investment Construction and Building Construction Material Corporation	53,139,390,000	2.66	499,139,390,000	24.96
Others	985,610,610,000	49.28	539,610,610,000	26.98
	2,000,000,000,000	**100**	**2,000,000,000,000**	**100**

23 . OWNER'S EQUITY *(Continued)*

c) Capital transactions with owners and distribution of dividends and profits

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Owner's contributed capital	2,000,000,000,000	2,000,000,000,000
- *At the beginning of the period*	*2,000,000,000,000*	*2,000,000,000,000*
- *At the end of the period*	*2,000,000,000,000*	*2,000,000,000,000*
Distributed dividends and profit:		
- Dividend payable at the beginning of the period	508,103,600	417,984,000
- Dividend payable at the end of the period	508,103,600	417,984,000

d) Shares

	30/06/2026	01/01/2026
Quantity of Authorized issuing shares	200,000,000	200,000,000
Quantity of issued shares		
- *Common shares*	*200,000,000*	*200,000,000*
Quantity of circulation shares		
- *Common shares*	*200,000,000*	*200,000,000*

Par value per share: VND 10,000

e) Dividends

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Dividends declared after each balance sheet date:	240,000,000,000	220,000,000,000
- Declared dividend on common stocks	240,000,000,000	220,000,000,000

According to Notice No. 135/TB-HDQT dated 19/06/2026 and Resolution No. 134/NQ-HDQT dated 19/06/2026, the Corporation's Board of Directors selected 20 July 2026 as the record date for entitlement to the 2025 dividends at a rate of 12% per share (VND 1,200 per share), with the payment date being 31/07/2026.

f) Corporation's reserves

	30/06/2026	01/01/2026
	VND	VND
Development and investment funds	150,336,970,162	140,363,678,048
	150,336,970,162	**140,363,678,048**

24 . OFF-STATEMENT OF FINANCIAL POSITION ITEMS

a) Operating asset for leasing

The Corporation is currently leasing assets under operating lease contract. As at 30/06/2026, the future minimum lease payments under these operating lease agreements are presented as follows:

	30/06/2026	01/01/2026
	VND	VND
- *Under 1 year*	*492,858,499,662*	*366,059,886,175*
- *From 1 year to 5 years*	*1,277,176,254,469*	*1,134,352,676,861*
- *Over 5 years*	*5,276,289,991,816*	*4,953,831,320,968*

b) Operating leased assets

The Corporation leases assets under operating lease contracts. As at 30/06/2026, the future minimum lease payments payable under non-cancellable land lease contracts are presented as follows:

	30/06/2026	01/01/2026
	VND	VND
- *Under 1 year*	*41,692,280,981*	*54,574,754,456*
- *From 1 year to 5 years*	*174,484,625,388*	*228,297,876,336*
- *Over 5 years*	*1,139,713,788,133*	*1,525,568,480,797*

c) Foreign currencies

	30/06/2026	01/01/2026
- US Dollar (USD)	337,571.69	261,020.55

25 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Revenue from sales of goods, products	3,771,216,326,573	5,062,833,518,929
Revenue from industrial park infrastructure business	188,253,883,364	164,354,530,453
Revenue from provision of services	27,542,874,409	22,791,549,918
Revenue from real estate business	13,071,482,663	17,904,014,353
	4,000,084,567,009	**5,267,883,613,653**
In which: Revenue from related parties	**19,888,889,584**	**734,807,891,478**
(Detailed as in Note No. 40)		

26 . COST OF GOODS SOLD

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Cost of goods, products sold	3,760,575,751,355	5,031,863,973,491
Cost of industrial park infrastructure business	73,105,721,717	68,933,465,266
Cost of sevices provided	20,467,412,402	18,489,750,794
Cost of real estate business	14,032,225,324	12,918,714,083
	3,868,181,110,798	**5,132,205,903,634**
In which: Purchase good and services from related parties	**5,725,431,484**	**931,540,633,023**
(Detailed as in Note No. 40)		

27 . FINANCIAL INCOME

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Gain from disposal of investment	-	413,600,000,000
Interest income, interest from lendings	21,693,761,816	31,059,014,086
Interest from deferred payment sale or payment discount	87,422,358,053	86,857,295,478
Dividends or profits distributed	133,119,420,900	37,176,026,700
Gain on exchange difference in the period	196,807,373	8,666,561,583
Gain on exchange difference at the period - end	22,622,870	899,579,201
	242,454,971,012	**578,258,477,048**
In which: Financial income from related parties *(Detailed as in Note No. 40)*	**141,925,280,974**	**58,564,506,595**

28 . FINANCIAL EXPENSES

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Expenses arising from cancellation of the financial investment transfer contract (*)	413,600,000,000	-
Interest expense	85,297,607,046	84,514,268,294
Allowance for impairment loss from investment	15,723,940,182	4,253,133,229
Expenses from deferred payment	659,060,846	90,738,403
Loss on exchange difference in the period	115,494,973	2,053,419,403
Cost of transfer of investments	-	453,487,037
Others	116,000,000	-
	515.512,103,047	**91,365,046,366**

(*) Details as in Note No. 04.

29 . SELLING EXPENSES

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Raw materials	982,340,488	2,433,483,723
Labour expenses	1,933,085,061	2,925,672,658
Depreciation expenses	716,100,589	602,848,828
Expenses of outsourcing services	5,174,226,564	8,981,966,613
Other expenses in cash	853,621,863	689,575,396
	9,659,374,565	**15,633,547,218**

30 . GENERAL AND ADMINISTRATIVE EXPENSES

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Raw materials	664,168,647	972,429,482
Labour expenses	10,963,606,418	15,970,728,807
Depreciation expenses	1,635,782,113	2,156,257,684
Tax, Charge, Fee	1,300,054,503	2,960,375,299
Allowance expenses	8,146,059,037	20,228,345,631
Expenses of outsourcing services	5,433,155,967	6,992,393,317
Other expenses in cash	1,161,886,561	1,985,490,651
	29,304,713,246	**51,266,020,871**

31 . OTHER INCOME

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Gain from liquidation, disposal of fixed assets	-	238,181,818
Gain from liquidation of tools and supplies	-	259,252,406
Gain from project transfer (*)	295,000,000,000	-
Others	4,449,068,338	3,093,037
	299,449,068,338	**500,527,261**
In which: Other income from related parties *(Detailed as in Note No. 40)*	-	**61,803,000**

(*) According to Resolution No. 81/NQ-HDQT dated 06/04/2026, the Board of Directors of the Corporation approved the policy on recovering the investments made (receivables) in relation to the land parcel located in Hiep Hoa Commune (currently Tran Bien ward, Dong Nai city). In implementation of this policy, on 28/04/2026, the Corporation signed Transfer Contract No. 12/HDCG/2026 with Long Hung Trading Investment Real Estate JSC ("Long Hung"), with a total transfer value of VND 295.00 billion (exclusive of VAT).
As at 23/06/2026, the Corporation and Long Hung agreed to terminate and liquidate Transfer Contract No. 12/HDCG/2026. As at the date of liquidation, Long Hung had paid the Corporation an amount of VND 232.45 billion. Under the contract liquidation minutes, the Corporation was obliged to refund VND 232.45 billion to Long Hung *(Detailed as in Note No. 20)*, and fully refunded this amount by 12/08/2026.
On 25/06/2026, the Corporation entered into a Principle Contract with Mr. Duong Quang Tu for the transfer of the investment costs incurred in relation to the above land parcel, with a total transfer value of VND 295.00 billion (exclusive of VAT). The Corporation recorded income from this transfer under "Other income" and the corresponding receivable *(Detailed as in Note No. 05)* with the amount of VND 295.00 billion (exclusive of VAT). The total investment costs incurred by the Corporation in relation to the above land parcel were recorded under "Other expenses" *(Detailed as in Note No. 32)*. On 12/08/2026, Mr. Duong Quang Tu fully paid the transfer value and VAT to the Corporation with the total amount of VND 324.50 billion.

32 . OTHER EXPENSES

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Expense from cancelled transaction	-	142,917,481,535
Expense investment from incurred for projects transferred during the period (*)	77,245,446,827	-
Depreciation expense of inactive fixed assets	1,417,096,212	1,166,902,932
Others	848,445,265	481,262,183
	79,510,988,304	**144,565,646,650**

(*) Details as in Note No. 31

33 . CURRENT CORPORATE INCOME TAX EXPENSE

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Corporate income tax from main business activities		
Total profit before tax	40,703,338,060	406,621,152,953
Increases	78,031,722,885	156,752,139,863
Decreases	(133,119,420,900)	(37,551,594,642)
Taxable income	(14,384,359,955)	525,821,698,174
Current corporate income tax expense (tax rate 20%)	-	**105,164,339,635**
Corporate income tax from real estate activities		
Total profit from real estate activities	(883,021,661)	4,985,300,270
Increases	7,259,981,409	8,787,806,895
Decreases	(6,376,959,748)	(3,704,726,763)
Taxable income	-	10,068,380,402
Current corporate income tax expense	-	**2,013,676,080**
Tax exemptions or reductions	-	(1,322,336,032)
Total current corporate income tax expense	-	**105,855,679,683**
Corporate income tax payable at the beginning of the period	37,930,870,503	21,847,008,267
Corporate income tax paid in the period	48,296,268,147	22,367,585,267
Corporate income tax payable (receivable) at the end of the period	**(10,365,397,644)**	**105,335,102,683**

34 . DEFERRED INCOME TAX

a) Deferred income tax liabilities

	30/06/2026	01/01/2026
	VND	VND
- Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
- Deferred income tax liabilities arising from deductible temporary difference	5,303,545,276	6,119,847,989
Deferred income tax liabilities	**5,303,545,276**	**6,119,847,989**

b) Deferred corporate income tax expense

	First 06 months of 2026	First 06 months of 2025
	VND	VND
- Deferred CIT income arising from deductible temporary difference	-	(1,559,932,167)
- Deferred CIT income arising from reversal of deferred income tax liabilities	(816,302,713)	(1,737,537,341)
	(816,302,713)	**(3,297,469,508)**

35 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Raw materials	8,031,329,441	348,085,117,558
Labour expenses	13,504,772,587	19,849,919,534
Depreciation expenses	44,741,755,022	46,035,825,536
Expenses of outsourcing services	48,201,323,681	49,346,508,652
Allowance expense	8,146,059,037	20,228,345,631
Other expenses by cash	23,942,580,486	24,915,570,676
	146,567,820,254	**508,461,287,587**

36 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Corporation may face risks including: market risk, credit risk and liquidity risk.The Corporation has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Corporation is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Corporation may face with the market risk such as: changes in prices, exchange rates and interest rates.

Price risk:

The Corporation bears price risk of equity instruments from short-term investments in securities due to the uncertainty of future prices of the securities.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Short-term investment	8,796,695,000	-	-	8,796,695,000
	8,796,695,000	-	-	**8,796,695,000**
As at 01/01/2026				
Short-term investment	7,305,081,500	-	-	7,305,081,500
	7,305,081,500	-	-	**7,305,081,500**

Exchange rate risk:

The Corporation bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: borrowings, revenue, cost, importing materials, good, machinery and equipment…

Interest rate risk:

The Corporation bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Corporation has time or demand deposits, borrowings and debts subject to floating interest rates. The Corporation manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit risk

Credit risk is the risk of financial loss to the Corporation if a counterparty fails to perform its contractual obligations. The Corporation has credit risk from operating activities (mainly to trade and other receivables) and financial activities (including deposits, lendings and other financial instruments).

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	462,188,215,981	-	-	462,188,215,981
Trade receivables, other receivables	2,150,839,636,069	62,527,026,813	-	2,213,366,662,882
Lendings	1,068,296,270,555	-	-	1,068,296,270,555
	3,681,324,122,605	**62,527,026,813**	**-**	**3,743,851,149,418**
As at 01/01/2026				
Cash and cash equivalents	981,985,790,476	-	-	981,985,790,476
Trade receivables, other receivables	2,049,678,927,526	61,269,644,610	-	2,110,948,572,136
Lendings	520,568,059,496	-	-	520,568,059,496
	3,552,232,777,498	**61,269,644,610**	**-**	**3,613,502,422,108**

Liquidity risk

Liquidity risk is the risk that the Corporation has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Corporation mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings	2,121,253,302,568	81,388,766,992	19,927,191,751	2,222,569,261,311
Trade and other payables	288,737,971,181	61,967,687,094	-	350,705,658,275
Accrued expenses	95,539,397,995	-	-	95,539,397,995
	2,505,530,671,744	**143,356,454,086**	**19,927,191,751**	**2,668,814,317,581**
As at 01/01/2026				
Borrowings	2,266,741,375,301	88,253,920,073	29,817,672,728	2,384,812,968,102
Trade and other payables	319,631,389,093	48,079,016,308	-	367,710,405,401
Accrued expenses	85,740,978,277	-	-	85,740,978,277
	2,672,113,742,671	**136,332,936,381**	**29,817,672,728**	**2,838,264,351,780**

The Corporation believes that risk level of loan repayment is controllable. The Corporation has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

37 . ADDITIONAL INFORMATIONS FOR THE ITEMS PRESENTED IN THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

		First 06 months of 2026	First 06 months of 2025
		VND	VND
a)	**Proceeds from borrowings during the period**		
	Proceeds from ordinary contracts	3,650,002,266,660	3,862,825,158,333
b)	**Actual repayments on principal during the period**		
	Repayment on principal from ordinary contracts	3,812,245,973,451	4,397,057,374,578

38 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Except for the event mentioned in Note No. 23 and Note No. 31. There have been no significant events occurring after the period, which would require adjustments or disclosures to be made in these Interim Separate Financial Statements.

39 . SEGMENT REPORTING

Under business fields

	First 06 months of 2026				
	Sales of goods and products	Industrial park infrastructure leasing	Provsion of services	Real estate business	Grand total
	VND	VND	VND	VND	VND
Net revenue	3,771,216,326,573	188,253,883,364	27,542,874,409	13,071,482,663	4,000,084,567,009
Cost	3,760,575,751,355	73,105,721,717	20,467,412,402	14,032,225,324	3,868,181,110,798
Gross profit	**10,640,575,218**	**115,148,161,647**	**7,075,462,007**	**(960,742,661)**	**131,903,456,211**
Total segment assets	9,994,459,408,712	498,909,538,166	72,993,993,567	34,641,980,617	10,601,004,921,062
Total segment liabilities	6,941,880,305,972	346,529,027,316	50,699,647,242	24,061,379,727	7,363,170,360,257

	First 06 months of 2025				
	Sales of goods and products	Industrial park infrastructure leasing	Provision of services	Real estate business	Grand total
	VND	VND	VND	VND	VND
Net revenue	5,062,833,518,929	164,354,530,453	22,791,549,918	17,904,014,353	5,267,883,613,653
Cost	5,031,863,973,491	68,933,465,266	18,489,750,794	12,918,714,083	5,132,205,903,634
Gross profit	**30,969,545,438**	**95,421,065,187**	**4,301,799,124**	**4,985,300,270**	**135,677,710,019**
Total segment assets	10,085,915,383,663	327,418,604,794	45,404,148,305	35,667,452,449	10,494,405,589,211
Total segment liabilities	6,976,906,924,693	226,491,006,930	31,408,206,858	24,672,871,674	7,259,479,010,155

Under geographical areas

	Domestic	Export	Grand total
	VND	VND	VND
Net revenue from sales to external customers	3,987,171,427,670	12,913,139,339	4,000,084,567,009
Segment assets	10,599,960,731,963	1,044,189,099	10,601,004,921,062
The total cost of acquisition of fixed assets			20,086,980,544

40 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Corporation are as follows:

Related parties	Relation
Dong Nai Provincial Party Committee	Major shareholder
Sai Gon Construction and Building Materials JSC	Major shareholder until 28/04/2026
Tin Nghia Industrial Park Development JSC	Subsidiary
Nhon Trach Investment JSC	Subsidiary
Phuoc Tan Trading and Construction JSC	Subsidiary
Phu Huu Petroleum General Warehouse JSC	Subsidiary
Tin Nghia Logistics JSC - ICD Bien Hoa	Subsidiary
Tin Nghia - Phuong Dong Industrial Park JSC	Subsidiary
Tin Nghia Petroleum JSC	Subsidiary
Dong Nai Import Export Processing Agricultural Products and Foods JSC	Subsidiary
Japan SMES Development JSC	Subsidiary
Hiep Phu JSC	Subsidiary
Tin Nghia Laos JSC	Subsidiary
Tin Nghia Professional Security Services JSC	Subsidiary
Thong Nhat JSC	Associate
Dinh Quang Construction Investment JSC	Associate
Tin Khai JSC	Same group
Toan Thinh Phat Architecture Construction Investment JSC	Same group
Thong Nhat Real Estate JSC	Same group
Nhon Trach Green Trees Corporation	Same group
Dong Nai Pharmaceutical JSC	Same group
Dongnai Inland Clearance Depot JSC	Same group
Tin Nghia Transport JSC	Same group
STS Lubricants JSC	Same group
Dong Nai Valuation JSC	Same group
Nhon Trach New Industrial City Co., Ltd	Same group
Tuan Loc Commodities Co., Ltd	Company related to the major shareholder until 28/04/2026
Petro Vietnam Phuoc An Port Investment & Operation JSC	Company related to the major shareholder until 28/04/2026
Olympic Coffee JSC	Company with the same key management personnel as the Corporation until 30/09/2023
Tin Nghia - Asia Investment JSC	Previous period: Subsidiary until 28/02/2025; This period: Became related party from 24/04/2026
Song Lam Water Supply Co., Ltd	Company having the same key management personnel
Hiep Phuoc Industrial Park JSC	Company having the same key management personnel

In addition to the information with related parties presented in the above Notes, the Corporation has transactions during the year with related parties as follows:

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Revenue from sales of goods and provision of services	**19,888,889,584**	**734,807,891,478**
Tuan Loc Commodities Co., Ltd	10,728,934,030	599,757,114,554
Japanese SMES Development JSC	3,158,805,149	3,126,109,058
Tin Nghia Professional Security Services Corporation	944,444,442	959,998,694
ICD Bien Hoa - Tin Nghia Logistics JSC	2,595,727,558	1,217,220,961
Tin Nghia Petrol JSC	1,460,222,138	1,774,665,647
Olympic Coffee JSC	953,402,192	127,777,448,861
Tin Nghia Transport JSC	30,955,355	125,788,903
Thong Nhat Real Estate JSC	7,128,000	21,837,600
Tin Nghia - Phuong Dong Industrial Park JSC	-	26,928,000
Thong Nhat JSC	9,270,720	20,779,200
Purchase of goods and services	**5,725,431,484**	**931,540,633,023**
Dong Nai Import Export Processing Agricultural Products and Foods JSC	186,000,000	208,259,724
Tin Nghia Professional Security Services Corporation	3,501,013,332	4,602,395,056
Dinh Quang Construction Investment JSC	12,592,593	377,787,458
Tuan Loc Commodities Co., Ltd	-	924,774,015,000
Petro Vietnam Phuoc An Port Investment & Operation JSC	1,386,594,000	639,970,296
Tin Nghia Petrol Joint JSC	602,803,000	497,227,258
ICD Bien Hoa - Tin Nghia Logistics JSC	19,936,000	372,731,951
Nhon Trach Green Trees Corporation	-	60,000,000
Tin Nghia Industrial Park Development JSC	7,233,300	3,616,650
Tin Nghia - Phuong Dong Industrial Park JSC	9,259,259	4,629,630
Dividends and profits distributed	**133,119,420,900**	**37,176,026,700**
Tin Nghia - Phuong Dong Industrial Park JSC	96,000,000,000	16,000,000,000
Tin Nghia Industrial Park Development JSC	7,377,000,000	14,754,000,000
Tin Nghia Petrol JSC	1,258,794,400	3,776,383,200
Thong Nhat JSC	1,210,200,000	1,210,200,000
ICD Bien Hoa - Tin Nghia Logistics JSC	27,273,426,500	1,435,443,500
Lending interest, late payment interest	**8,805,860,074**	**21,388,479,895**
Tin Nghia - Phuong Dong Industrial Park JSC	-	3,092,899,059
Olympic Coffee JSC	5,491,688,269	9,015,226,604
Nhon Trach Investment JSC	-	3,277,268,321
Tin Nghia - A Chau Investment JSC	2,056,970,602	3,685,208,931
Japanese SMES Development JSC	1,257,201,203	254,838,081
Tuan Loc Commodities Co., Ltd	-	2,063,038,899
Receipt of deposits	-	**2,000,000,000**
ICD Bien Hoa - Tin Nghia Logistics JSC	-	2,000,000,000
Capital contribution	-	**720,000,000,000**
Tin Nghia - Phuong Dong Industrial Park JSC	-	720,000,000,000

Transactions with related parities *(Continued)*

	First 06 months of 2026	First 06 months of 2025
	VND	VND
Divestment	-	**275,400,000,000**
Tin Nghia - A Chau Investment JSC	-	275,400,000,000
Shares received back due to cancellation of the transfer contract	**275,400,000,000**	-
Tin Nghia - A Chau Investment JSC	275,400,000,000	-
Other income	-	**61,803,000**
Tin Nghia Petrol Joint JSC	-	61,803,000

	Position	First 06 months of 2026	First 06 months of 2025
		VND	VND
Remuneration and other payment to the Board of Directors		**300,000,000**	**300,000,000**
Mrs. Dang Thi Thanh Ha	Chairwoman	120,000,000	120,000,000
Mr. Tran Trung Tuan	Member	90,000,000	90,000,000
Mr. Tang Tran Tuan Khai	Member *(From 04/06/2026)*	-	-
Mr. Pham Van Hieu	Member *(From 04/06/2026)*	-	-
Mr. Ho Tuan Anh	Member *(From 04/06/2026)*	-	-
Mr. Truong Cong Bang	Member *(From 04/06/2026)*	-	-
Mr. Nguyen Cao Nhon	Member *(Until 04/06/2026)*	90,000,000	90,000,000
Remuneration and other payment to the Board of Supervision		**132,000,000**	**132,000,000**
Mr. Le Van Cong	Head of the BoS *(From 04/06/2026)*	-	-
Mr. Tang Tran Tan Khai	Head of the BoS *(From 11/06/2025 to 04/06/2026)* Formerly a Member of the BoS	60,000,000	36,000,000
Mr. Tran Tan Nhat	Head of the BoS *(Until 11/06/2025)*	-	60,000,000
Mr. Nguyen Quoc Ky	Member *(Until 11/06/2025)*	-	36,000,000
Mrs. Le Kim Thao	Member (From 11/06/2025)	36,000,000	-
Mrs. Mai Thi Tham Hong	Member *(From 11/06/2025 to 04/06/2026)*	36,000,000	-
Mrs. Nguyen Thi My Nga	Member *(From 04/06/2026)*	-	-

	Position	First 06 months of 2026	First 06 months of 2025
		VND	VND
Salaries and other aggregated benefits for the Board of Management and other managers		**2,783,788,100**	**4,681,971,300**
Mrs. Dang Thi Thanh Ha	Chairwoman of the Board of Directors	696,631,000	1,171,955,200
Mr. Tran Trung Tuan	General Director	777,038,800	1,210,153,100
Mr. Nguyen Cao Nhon	Deputy General Director	704,323,900	1,066,103,900
Mr. Tran Tan Nhat	Head of BoS *(Until 11/06/2025)*	-	321,695,000
Mr. Tang Tran Tan Khai	Member of BoD *(From 04/06/2026)* Head of BoS *(From 11/06/2025 to 04/06/2026)* Previously Member of the BoS	272,502,600	372,184,100
Mrs. Nguyen Thi Thuy Van	Chief accountant	333,291,800	539,880,000

Income and remuneration of key management personnel during the period are presented on a net basis after deduction of obligations payable in accordance with current regulations.

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the period with the Corporation.

41 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Corporation's financial position, statement of income and cash flows in the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and corresponding notes are the figures of the separate Financial Statements for the fiscal year ended 31/12/2025. The information in the Interim Separate Statement of Income, the Interim Separate Statement of Cash Flows, and corresponding notes is the information of the Interim Separate Financial Statements for the accounting period from 01/01/2025 to 30/06/2025. This information has been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note No. 2.3, the Corporation applies non-retrospectively Circular 99/2025/TT-BTC from 01 January 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of January 01, 2026 and for the accounting period from 01/01/2025 to 30/06/2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. Details are provided in the attached Appendix.

TỔNG CÔNG TY TÍN NGHĨA
M.S.D.N: 3600283394 - C.T.C.P.
P. TÂN BIÊN - TP. ĐỒNG NAI

Nguyen Nhu Huynh	**Nguyen Thi Thuy Van**	**Tran Trung Tuan**
Preparer	Chief Accountant	General Director
		Approved, 27 August 2026

APPENDIX - COMPARATIVE INFORMATION

		Figures according to the Financial Statements for the fiscal year ended as at 31/12/2025				Adjusted figures according to Circular No. 99/2025/TT-BTC on 27/10/2025		
Code		**Items**	**Amount** VND	**Code**		**Items**	**Amount** VND	**Changes**
		a) Statement of Financial Position				**a) Statement of Financial Position**		
		ASSETS				ASSETS		
120	**II.**	**Short-term financial investment**	**527,184,721,296**	**120**	**II.**	**Short-term financial investment**	**647,036,827,256**	
123	2.	Held-to-maturity investments	520,568,059,496	123	2.	Short-term held-to-maturity investments	783,673,814,055	Restatement
				124	3.	Allowance for short-term held-to-maturity investments	(143,253,648,599)	Restatement
130	**III.**	**Short-term receivables**	**2,185,176,545,143**	**130**	**III.**	**Short-term receivables**	**2,065,324,439,183**	
135	3.	Short-term lending receivables	179,783,264,335					Restatement
136	4.	Other short-term receivables	411,547,787,226	135	3.	Other short-term receivables	328,225,297,002	Restatement, code change
137	5.	Allowance for short-term doubtful debts	(282,871,716,566)	136	4.	Allowance for short-term doubtful debts	(139,618,067,967)	Restatement, code change
150	**V.**	**Other short - term assets**	**1,792,213,311**	**160**	**V.**	**Other short - term assets**	**1,792,213,311**	
151	1.	Short-term prepaid expenses	1,670,201,061	161	1.	Short-term deferred expenses	1,670,201,061	Rename, code change
153	3.	Taxes and other receivables from the State budget	122,012,250	163	2.	Taxes and other receivables from the State budget	122,012,250	Code change
210	**I.**	**Long-term receivables**	**61,269,644,610**	**210**	**I.**	**Long-term receivables**	**61,269,644,610**	
216	1.	Other long-term receivables	109,838,538,001	215	1.	Other long-term receivables	109,838,538,001	Code change
219	2.	Allowance for long-term doubtful debts	(48,568,893,391)	216	2.	Allowance for long-term doubtful debts	(48,568,893,391)	Code change
230	**III.**	**Investment properties**	**957,540,161,203**	**240**	**III.**	**Investment properties**	**957,540,161,203**	
231	-	Historical cost	1,772,573,600,916	241	-	Historical cost	1,772,573,600,916	Code change
232	-	Accumulated depreciation	(815,033,439,713)	242	-	Accumulated depreciation	(815,033,439,713)	Code change
240	**IV.**	**Long-term assets in progress**	**1,286,929,620,428**	**250**	**IV.**	**Long-term assets in progress**	**1,286,929,620,428**	
242	1.	Construction in progress	1,286,929,620,428	252	1.	Construction in progress	1,286,929,620,428	Code change

APPENDIX - COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ended as at 31/12/2025				Adjusted figures according to Circular No. 99/2025/TT-BTC on 27/10/2025				
Code		Items	Amount VND	Code		Items	Amount VND	Changes
250	V.	**Long-term financial investments**	**3,853,467,434,569**	260	V.	**Long-term financial investments**	**3,853,467,434,569**	
251	1.	Investments in subsidiaries	4,113,780,165,702	261	1.	Investments in subsidiaries	4,113,780,165,702	Code change
252	2.	Investments in joint ventures and associates	35,529,209,727	262	2.	Investments in joint ventures and associates	35,529,209,727	Code change
254	3.	Allowance for long-term financial investments	(295,841,940,860)	264	3.	Allowance for long-term impairment of other investments	(295,841,940,860)	Rename, code change
260	VI.	**Other long - term assets**	**399,572,478,800**	270	VI.	**Other long - term assets**	**399,572,478,800**	
261	1.	Long-term prepaid expenses	399,572,478,800	271	1.	Long-term deferred expenses	399,572,478,800	Rename, code change
270		**TOTAL ASSESTS**	**10,571,761,375,342**	280		**TOTAL ASSESTS**	**10,571,761,375,342**	Code change
		CAPITAL				**CAPITAL**		
		C. LIABILITIES				**C. LIABILITIES**		
310	I.	**Current liabilities**	**2,963,346,032,883**	310	I.	**Current liabilities**	**2,963,346,032,883**	
				313	3.	Dividend and profit payables	508,103,600	Restatement
313	3.	Taxes and other payables to State budget	55,199,360,012	314	4.	Short-term taxes and other payables to State budget	55,199,360,012	Rename, code change
314	4.	Payables to employees	7,633,701,000	315	5.	Payables to employees	7,633,701,000	Code change
315	5.	Short-term accrued expenses	85,740,978,277	316	6.	Short-term accrued expenses	85,740,978,277	Code change
318	6.	Short-term unearned revenue	140,678,030,451	319	7.	Short-term deferred revenue	140,678,030,451	Rename, code change
319	7.	Other short-term payables	251,127,099,601	320	8.	Other short-term payables	250,618,996,001	Restatement, code change
320	8.	Short-term borrowings and finance lease liabilities	2,266,741,375,301	321	9.	Short-term borrowings and finance lease liabilities	2,266,741,375,301	Code change
322	9.	Bonus and welfare fund	6,375,133,680	323	10.	Bonus and welfare fund	6,375,133,680	Code change
330	II.	**Non-current liabilities**	**4,403,872,400,766**	330	II.	**Non-current liabilities**	**4,403,872,400,766**	
336	2.	Long-term unearned revenue	4,147,257,993,688	337	2.	Short-term deferred revenue	4,147,257,993,688	Rename, code change
337	3.	Other long-term payables	48,079,016,308	338	3.	Other long-term payables	48,079,016,308	Code change
338	4.	Long-term borrowings and finance lease liabilities	118,071,592,801	339	4.	Long-term borrowings and finance lease liabilities	118,071,592,801	Code change
341	5.	Deferred income tax liabilities	6,119,847,989	342	5.	Deferred income tax liabilities	6,119,847,989	Code change
342	6.	Provisions for long-term payables	4,343,949,980	343	6.	Provisions for long-term payables	4,343,949,980	Code change

APPENDIX - COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ended as at 31/12/2025				Adjusted figures according to Circular No. 99/2025/TT-BTC on 27/10/2025				
Code		**Items**	**Amount** VND	**Code**		**Items**	**Amount** VND	**Changes**
		D. OWNER'S EQUITY				**D. OWNER'S EQUITY**		
421	4.	Retained earnings	1,058,544,311,324	420	4.	Retained earnings	1,058,544,311,324	Code change
421a		*Retained earnings accumulated to previous year*	*559,879,705,638*	*420a*		*Retained earnings accumulated to previous year*	*559,879,705,638*	*Code change*
421b		*Retained earnings of the current year*	*498,664,605,686*	*420b*		*Retained earnings of the current year*	*498,664,605,686*	*Code change*

Figures according to the Interim Financial Statements for the accounting period from 01/01/2025 to 30/06/2026				Adjusted figures according to Circular No. 99/2025/TT-BTC on 27/10/2025				
Code		**Items**	**Amount** VND	**Code**		**Items**	**Amount** VND	**Changes**
		b) Statement of Income				b) Statement of Income		
21	6.	Financial income	578,258,477,048	22	7.	Financial income	578,258,477,048	Code change
22	7.	Financial expense	91,365,046,366	23	8.	Financial expense	91,365,046,366	Code change
23		In which: Interest expense	84,514,268,294	24		In which: Interest expense	84,514,268,294	Code change
		c) Statement of Cash flows				c) Statement of Cash flows		
05		Gains / losses from investment activities	(481,619,735,567)	05		Gains / losses from investment and financial activities	(481,619,735,567)	Rename
06		Interest expense	84,514,268,294	06		Interest expense	84,514,268,294	Rename
12		Increase or decrease in prepaid expenses	(2,270,951,762)	12		Increase or decrease in deferred expenses	(2,270,951,762)	Rename
14		Interest paid	(85,061,432,038)	14		Interest paid	(85,061,432,038)	Rename