**VIETVALUES® Audit and Consulting Co., Ltd**
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# REVIEW REPORTS
# ON INTERIM FINANCIAL INFORMATION

## FOR THE PERIOD FROM 01ST JANUARY TO 30TH JUNE 2026

# VIET TRUNG NAM INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

# CONTENTS

# REPORT OF THE CHAIRPERSON

## 1. General information of the Company

Viet Trung Nam Investment and Development Joint Stock Company (hereafter referred to as "the Company") is joint stock company. The Company operates in accordance with the initial Certificate of Business Registration Joint Stock Company No. 4000386181 dated 14th July 2003, the 19th amendment registration dated 12th April 2023 issued by the Department of Planning and Investment of Quang Nam province.

Charter capital : VND 1,500,000,000,000.
Total number of shares : 150,000,000 shares
Par value : 10,000 VND/share

The Company is currently trading on the trading system for securities of public companies that are not listed (Upcom) with the VHG stock code VHG.

## 2. Registered office

Address : Lot 04, Dien Nam Dien Ngoc Industrial Park, Dien Ban Dong Ward, Da Nang City.
Tax code : 4 0 0 0 3 8 6 1 8 1

## 3. Business functions

- Rubber plantation;
- Timber exploitation;
- Planting and caring for forests for timber production.

## 4. The Board of Management and the Supervisory Board

### 4.1 The Board of Management

The Board of Management of the Company during period and as at the date of this report include:

| *Full name* | *Position* | *Appointed / Reappointed date* | *Dismissed date* |
|---|---|---|---|
| Mr. Vu Anh Tuan | Chairperson | 17th June 2025 | - |
| Mr. Tran Quang Thai | Member | 17th June 2025 | - |
| Ms Dang Thi Hue | Member | 17th June 2025 | - |

### 4.2 The Supervisory Board

The Supervisory Board of the Company during period and as at the date of this report include:

| *Full name* | *Position* | *Appointed / Reappointed date* | *Dismissed date* |
|---|---|---|---|
| Ms Nguyen Ngoc Thuy Tien | Head of board | 17th June 2025 | - |
| Mr. Nguyen Dinh Quyet | Member | 17th June 2025 | - |
| Ms Tran Thi Ngoc Lan | Member | 17th June 2025 | - |

### 4.3 Chief Accountant

| Full name | Position | Appointed / Reappointed date | Dismissed date |
|---|---|---|---|
| Ms Nguyen Thi Hanh | Chief Accountant | 23rd April 2020 | - |

## 5. Legal representative

Legal representative of the Company during period and as of the date of this report is Mr. Vu Anh Tuan - Chairperson of the Board of Management.

## 6. Business results

The financial position and the business results for the six-month period ended 30th June 2026 of the Company have been expressed in the interim Financial Statements attached to this Report from page 07 to page 25.

## 7. Subsequent events

In the opinion of the Board of Management, the Company's interim financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events from 30th June 2026 to the date of this report, which would require any adjustments to the figures or disclosures in the interim Financial Statements.

## 8. Auditors

***VIETVALUES*** Audit and Consulting Co., Ltd. has been assigned to perform the review on the Company's interim Financial Statements for the six-month period ended 30th June 2026.

## 9. Responsibilities of the Chairperson

The Chairperson of the Company is responsible for the preparation of the interim financial statements to give a true and fair view on the financial position, the business results and the cash flows of the Company for the period. In order to prepare these interim financial statements, the Chairperson must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Announce the accounting standards to be followed for the material issues to be disclosed and explained in the interim financial statements;
- Prepare the interim financial statements of the Company on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim financial statements reasonably in order to minimize risk and fraud.

The Chairperson hereby ensures that all the requirements above have been followed when the financial statements are prepared, that all the accounting books have been fully recorded by the Company and can fairly reflect the financial position of the Company at any time, and that all the financial statements have been prepared in compliance with the prevailing Vietnamese accounting system and standards.

The Chairperson of the Company is also responsible for protecting the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and other irregularities.

As at the date of this Report, members of the Board of Management hereby confirms that there have been no events, which would require any adjustments to the figures or disclosures in the Financial Statements. No members of the Board of Management obtain any benefits from contracts signed with any other companies or other parties.

## 10. Approving the interim financial statements

The Chairperson of the Company confirms that all the accompanying interim financial statements. The interim financial statements have been properly prepared and give a true and fair view of the financial position as at 30th June 2026, the business results and the cash flows for the six-month period then ended of the Company, in compliance with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim financial statements.

*Da Nang City, ...13... August 2026*

M.S.D.N: 4000386181 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN VIỆT TRUNG NAM
TỈNH QUẢNG NAM

**Mr. VU ANH TUAN**
**Chairperson**

Công ty TNHH Kiểm toán và Tư vấn Chuẩn Việt ( VIETVALUES® )
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Trụ sở chính : 33 Phan Văn Khỏe, Phường Chợ Lớn, Tp.HCM, Việt Nam
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No.: 130801/26/BCKT/AUD-VVALUES

# REVIEW REPORTS ON INTERIM FINANCIAL INFORMATION

**To: SHAREHOLDERS AND THE BOARD OF MANAGEMENT VIET TRUNG NAM INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY**

We have reviewed the accompanying interim financial statements of Viet Trung Nam Investment and Development Joint Stock Company (hereafter referred to as "the Company") prepared on August 2026, from page 07 to page 25, which comprise the interim Statement of Financial Position as at 30th June 2026, the interim Income Statement, the interim Cash Flows Statement and the selected Notes to the Financial Statements for the six-month period ended 30th June 2026.

### *The Chairperson's responsibility*

The Chairperson of the Company is responsible for the preparation and fair presentation of these interim financial statements in accordance with the accounting standards, Vietnamese enterprises' accounting regime as well as other related regulations and for such internal control as the Chairperson determines is necessary to enable the preparation and presentation of interim financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's responsibility*

Our responsibility is to express a conclusion on this interim financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the 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 the Vietnamese Standards 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.

### *Basis for Qualified Conclusion*

As at 30th June 2026, the Company is recording an accumulated loss of VND (1,399,152,970,055), accounting for 93.28% of its charter capital. In addition, the Company has overdue tax liabilities payable to the State budget with amount of 4,200,205,640 (refer to the selected Notes No. V.13 – to the Financial Statements). These items showed the existence of significant uncertainties which could cause substantial doubt on the Company's going-concern assumption.

### *Qualified Conclusion*

Based on our review, with the exception of the matter described in the "Basis for Qualified Conclusion" paragraph, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view, in all material respects, of the interim financial position of the Company as at 30th June 2026, the interim business results and the interim cash flows of the Company for the six-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim financial statements.

*Ho Chi Minh city, ..13... August 2026*

**VIETVALUES Audit & Consulting Co., Ltd.**

M.S.D.N: 0303128175 CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT QUẬN 5 - TP. HỒ CHÍ MINH

**Tran Van Hiep – Deputy General Director**
*Certificate of registration for practicing audit No. 2141-2023-071-1*
*Authorized signature*

*File:*
- *As above.*
- **VIETVALUES**

# INTERIM STATEMENT OF FINANCIAL POSITION

## As at 30th June 2026

*Currency: VND*

| | ASSETS | Code | Notes | Ending balance of period | Beginning balance |
|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 |
| **A.** | **CURRENT ASSETS AND SHORT-TERM INVESTMENTS** | **100** | | **382,153,131** | **4,800,085,171** |
| **I.** | **Cash and cash equivalents** | **110** | V.1 | **5,669,815** | **4,634,093** |
| 1. | Cash | 111 | | 5,669,815 | 4,634,093 |
| **II.** | **Short-term financial investments** | **120** | V.2 | **60,260,000** | **39,060,000** |
| 1. | Trading securities | 121 | | 350,000,000 | 350,000,000 |
| 2. | Provision for devaluation of trading securities | 122 | | (289,740,000) | (310,940,000) |
| **III.** | **Short-term receivables** | **130** | | **-** | **4,457,699,701** |
| 1. | Short-term trade receivables | 131 | V.3 | 7,006,938,546 | 7,006,938,546 |
| 2. | Short-term advance payments to suppliers | 132 | V.4 | 10,100,081,755 | 10,150,081,755 |
| 3. | Other short-term receivables | 135 | V.5 | 12,262,016,913 | 12,400,310,065 |
| 4. | Provision for short-term doubtful debts | 136 | V.6 | (29,369,037,214) | (25,099,630,665) |
| **IV.** | **Inventories** | **140** | V.7 | **-** | **-** |
| 1. | Inventories | 141 | | 2,337,489,068 | 2,337,489,068 |
| 2. | Provision for obsolete inventory | 142 | | (2,337,489,068) | (2,337,489,068) |
| **V.** | **Short-term biological assets** | **150** | | **-** | **-** |
| **IV.** | **Other current assets** | **160** | | **316,223,316** | **298,691,377** |
| 1. | Short-term prepaid expenses | 161 | | 3,060,000 | - |
| 2. | Deductible VAT | 162 | | 279,925,700 | 265,453,761 |
| 3. | Taxes and other receivables from the State | 163 | V.13 | 33,237,616 | 33,237,616 |
| **B.** | **FIXED ASSETS AND LONG-TERM INVESTMENTS** | **200** | | **133,500,385,039** | **134,046,052,659** |
| **I.** | **Long-term receivables** | **210** | | **-** | **-** |
| **II.** | **Fixed assets** | **220** | | **-** | **-** |
| 1. | Intangible fixed assets | 227 | V.8 | - | - |
| | *- Historical cost* | 228 | | *675,311,099* | *675,311,099* |
| | *- Accumulated amortization* | 229 | | *(675,311,099)* | *(675,311,099)* |
| **III.** | **Long-term biological assets** | **230** | | **-** | **-** |
| **IV.** | **Investment properties** | **240** | | **-** | **-** |
| **V.** | **Long-term assets in progress** | **250** | | **-** | **-** |
| **VI.** | **Long-term financial investments** | **260** | V.9 | **133,500,385,039** | **134,046,052,659** |
| 1. | Investments in associates and joint ventures | 262 | | 241,800,000,000 | 241,800,000,000 |
| 2. | Provision for long-term investments in other entities | 264 | | (108,299,614,961) | (107,753,947,341) |
| **VI.** | **Other non-current assets** | **270** | | **-** | **-** |
| | **TOTAL ASSETS (280 = 100 + 200)** | **280** | | **133,882,538,170** | **138,846,137,830** |

| | RESOURCES | Code | Notes | Ending balance of period | Beginning balance |
|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 |
| **C.** | **LIABILITIES** | **300** | | **6,866,393,341** | **6,865,704,077** |
| **I.** | **Current liabilities** | **310** | | **6,866,393,341** | **6,865,704,077** |
| 1. | Short-term trade payables | 311 | V.10 | 814,766,864 | 814,077,600 |
| 2. | Short-term advance payments from customers | 312 | V.11 | 489,198,901 | 489,198,901 |
| 3. | Dividends and profits payable | 313 | V.12 | 76,025,547 | 76,025,547 |
| 4. | Tax and statutory obligations | 314 | V.13 | 4,200,205,640 | 4,200,205,640 |
| 5. | Other short-term payables | 320 | V.14 | 339,150,723 | 339,150,723 |
| 6. | Bonus and welfare funds | 323 | | 947,045,666 | 947,045,666 |
| **II.** | **Non-current liabilities** | **330** | | - | - |
| **D.** | **OWNERS' EQUITY** | **400** | V.15 | **127,016,144,829** | **131,980,433,753** |
| 1. | Owners' invested equity | 411 | | 1,500,000,000,000 | 1,500,000,000,000 |
| | *- Common stocks with voting rights* | *411a* | | *1,500,000,000,000* | *1,500,000,000,000* |
| 2. | Surplus of share capital | 412 | | 26,169,114,884 | 26,169,114,884 |
| 3. | Undistributed earnings after tax | 420 | | (1,399,152,970,055) | (1,394,188,681,131) |
| | *- Accumulated undistributed earnings after tax to the end of previous year* | *420a* | | *(1,394,188,681,131)* | *(1,389,511,274,423)* |
| | *- Accumulated undistributed earnings after tax in current year* | *420b* | | *(4,964,288,924)* | *(4,677,406,708)* |
| | **TOTAL RESOURCES (440 = 300 + 400)** | **440** | | **133,882,538,170** | **138,846,137,830** |

*Da Nang City, ...13.. August 2026*

| Prepared by | Chief Accountant | Chairperson |
|---|---|---|
| NGUYEN THI HANH | NGUYEN THI HANH | VU ANH TUAN |

M.S.D.N: 4000386181 CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN VIỆT TRUNG NAM TỈNH QUẢNG NAM

# INTERIM INCOME STATEMENT
## For the six-month period ended 30th June 2025

*Currency: VND*

| ITEMS | Code | Notes | Current period | Previous period |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **1. Revenues from sale of goods and rendering of services** | 01 | | - | - |
| 2. Revenue deductions | 02 | | - | - |
| **3. Net revenues from sale of goods and rendering of services (10 = 01 - 02)** | 10 | | - | - |
| 4. Cost of goods sold | 11 | | - | - |
| **5. Gross profit from sale of goods and rendering of services (20 = 10-11)** | 20 | | - | - |
| **6. Profit/(loss) on disposal/sale of investment properties** | 21 | | - | - |
| 7. Income from financial activities | 22 | | 6,762 | 873 |
| 8. Expenses from financial activities | 23 | VI.1 | 524,467,620 | 995,390,861 |
| *- In which: Interest expenses* | *24* | | - | - |
| 9. Selling expenses | 25 | | - | - |
| 10. General & administration expenses | 26 | VI.2 | 4,439,828,066 | 316,077,729 |
| **11. Net profit/(loss) from operating activities {30 = 20 +21 + 22 - (23 + 25 + 26)}** | 30 | | (4,964,288,924) | (1,311,467,717) |
| 12. Other income | 31 | | - | 4,411,141,146 |
| 13. Other expenses | 32 | | - | - |
| **14. Other profit (40 = 31 - 32)** | 40 | | - | 4,411,141,146 |
| **15. Total pre-tax accounting profit (50 = 30 + 40)** | 50 | | (4,964,288,924) | 3,099,673,429 |
| 16. Current Corporate Income tax expense | 51 | V.13 | - | - |
| 17. Deferred Corporate Income tax expense | 52 | | - | - |
| **18. Profit/(loss) after corporate income tax (60 = 50 - 51 - 52)** | 60 | | (4,964,288,924) | 3,099,673,429 |
| **19. Gains on stock** | 70 | VI.3 | (33) | 21 |
| **20. Diluted gains on stock** | 71 | VI.3 | (33) | 21 |

*Da Nang City, 13... August 2026*

| Prepared by | Chief Accountant | Chairperson |
|---|---|---|
| **NGUYEN THI HANH** | **NGUYEN THI HANH** | **VU ANH TUAN** |

M.S.D.N: 4000386181 CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN VIỆT TRUNG NAM TỈNH QUẢNG NAM

# INTERIM STATEMENT OF CASH FLOWS

## (As per Indirect Method)

## For the six-month period ended 30th June 2025

*Currency: VND*

| Items | Code | Notes | Previous period | 0 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| **I. CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| **1. Net profit/(loss) before tax** | 01 | | (4,964,288,924) | 3,099,673,429 |
| **2. Adjustments for:** | | | 4,793,867,407 | (3,415,751,158) |
| - Depreciation and amortisation | 02 | | - | - |
| - Provisions | 03 | VI.1 | 4,793,874,169 | (3,415,750,285) |
| - (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies | 04 | | - | - |
| - (Profit)/ loss from investing activity | 05 | | (6,762) | (873) |
| - Interest expense | 06 | | - | - |
| - Other adjustments | 07 | | - | - |
| **3.Operating income/(loss) before changes in working capital** | 08 | | (170,421,517) | (316,077,729) |
| - (Increase)/decrease in receivables | 09 | | 173,821,213 | 289,082,981 |
| - (Increase)/decrease in inventory | 10 | | - | 4,411,141,146 |
| - Increase/(decrease) in payables (excluding interest payable, CIT payables) | 11 | | 689,264 | (4,398,110,478) |
| - Increase/(decrease) in prepaid expenses | 12 | | (3,060,000) | - |
| - Increase/(decrease) in trading securities | 13 | | - | - |
| - Interest paid | 14 | | - | - |
| - Corporate income tax (CIT) paid | 15 | | - | - |
| - Other cash inflows from operating activities | 16 | | - | - |
| - Other cash outflows from operating activities | 17 | | - | - |
| ***Net cash inflows/(outflows) from operating activities*** | 20 | | ***1,028,960*** | ***(13,964,080)*** |
| **II. CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| 1. Purchase of fixed assets and other long-term assets | 21 | | - | - |
| 2. Proceeds from disposals of fixed assets and other long-term assets | 22 | | - | - |
| 3. Loans to other entities and payments for purchase of debt instruments of other entities | 23 | | - | - |
| 4. Repayments from borrowers and proceeds from sales of debt instruments of other entities | 24 | | - | - |
| 5. Payments for investments in other entities | 25 | | - | - |
| 6. Proceeds from sales of investments in other entities | 26 | | - | - |
| 7. Interest and dividends received | 27 | | 6,762 | 873 |
| ***Net cash inflows/(outflows) from investing activities*** | 30 | | ***6,762*** | ***873*** |
| **III. CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| 1. Proceeds from issue of stocks, capital contribution of the owner | 31 | | - | - |
| 2. Capital redemption of the owners, the acquisition of issued stocks | 32 | | - | - |
| 3. Proceeds from borrowings | 33 | | - | - |
| 4. Repayments of borrowing principal | 34 | | - | - |
| 5. Repayments of finance lease principal | 35 | | - | - |
| 6. Dividends, gains paid to the owner | 36 | | - | - |
| ***Net cash inflows/(outflows) from financing activities*** | 40 | | - | - |
| **Net cash inflows/(outflows) in year (20+30+40)** | 50 | | **1,035,722** | **(13,963,207)** |
| **Cash and cash equivalents at the beginning of the year** | 60 | | **4,634,093** | **17,575,115** |
| Impact of exchange rate fluctuation | 61 | | - | - |
| **Cash and cash equivalents at the end of the year** | 70 | V.2 | **5,669,815** | **3,611,908** |

*Da Nang City, 13 ..... August 2026*

| Prepared by | Chief Accountant | Chairperson |
|---|---|---|
| NGUYEN THI HANH | NGUYEN THI HANH | VU ANH TUAN |

M.S.D.N: 4000386181 C.T.C.P CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN VIỆT TRUNG NAM TỈNH QUẢNG NAM

# SELECTED NOTES TO THE FINANCIAL STATEMENTS
## For the six-month period ended 30th June 2026

These notes form an integral part of and should be read in conjunction with the interim Financial Statements for the six-month period ended 30th June 2026 of Viet Trung Nam Investment and Development Joint Stock Company (hereafter, referred to as "the Company").

## I. OPERATION FEATURES

### 1. Forms of ownership
Viet Trung Nam Investment and Development Joint Stock Company is a joint stock company.

### 2. Business sector
The Company's business sector is trade and service.

### 3. Business scopes
- Rubber plantation;
- Timber exploitation;
- Planting and caring for forests for timber production.

### 4. Normal business and production cycle
The Company's normal business and production cycle is within 12 months.

### 5. The Company's operations in period affect the interim Financial Statements
Currently, the Company is in the process of restructuring its financial investments and core business activities, resulting in no revenue generated. In addition, the provision made during the period led to a decrease in total accounting profit before corporate income tax compared to the same period last year.

### 6. Employees
- The number of employees of the Company at the beginning of the year was 02 employees.
- The number of employees of the Company at the end of the period was 02 employees.

### 7. Statement on the information comparability in the interim financial statements
From 01st January 2026, the Company has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System, This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars. The Company has restated the comparative figures (Notes No. IV.14); therefore, the figures presented in the interim financial statements for the six-month period ended 30th June 2026 are comparable with the corresponding figures of the previous period.

### 8. Structure of the Company
*Joint ventures and associates*

| No. | Company name | Main business lines | Ending balance of period | | | Beginning balance | | |
|---|---|---|---|---|---|---|---|---|
| | | | Capital contribution ratio | Voting rights ratio | Ownership ratio | Capital contribution ratio | Voting rights ratio | Ownership ratio |
| 1. | Thai Son High Technology Application Production JSC | Management consulting activities | 49% | 49% | 49% | 49% | 49% | 49% |
| 2. | Tay Ba Na JSC | Rubber plantation | 40% | 40% | 40% | 40% | 40% | 40% |

## II. ACCOUTING PERIOD, AND REPORTING CURRENCY

### 1. The fiscal year

The Company's fiscal year starts on 01st January and ends on 31st December of each calendar year.

These interim financial statements for the six-month period ended 30th June 2026 are prepared for the period from 01st January 2026 to 30th June 2026.

### 2. Reporting currency

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

## III. ADOPTED ACCOUNTING REGIME AND STANDARDS

### 1. Applicable accounting regime

The Company has applied the Accounting Standards and the Vietnamese Corporate Accounting System in accordance with the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance and other relevant prevailing legal regulations in the preparation of the interim Financial Statements.

### 2. Statement on the compliance with the Vietnamese accounting regime and standards

The Board of Directors ensure to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations in the preparation of the interim Financial Statements.

## IV. APPLIED ACCOUNTING POLICIES

### 1. Basic for preparing the interim Financial Statements

The interim Financial Statements are prepared based on accrual accounting (excluding information related to the cash flows).

### 2. Cash and cash equivalents

Cash includes cash on hand, demand deposits, cash in transit and monetary gold.

### 3. Financial investments

*Trading securities*

The investments are classified as trading securities if the company intends to hold for profit-making purpose.

Trading securities are recorded in the accounting books at their historical cost. Historical cost of trading securities is determined by the fair value of the payments as of the date transactions arise plus the expenses related to transaction of purchasing trading securities.

Trading securities is recognized as at the time the Company has the ownership, details are as follows:

- For listed securities: is recognized as at the time of order matching (T+0).
- For unlisted securities: is recognized as at the time of formal ownership in accordance with law.

When trading securities are purchased, their interests, dividends and profits from previous years are accounted in reducing their value. And their interests, dividends and profits of following years are recognized in the income from financial activities. Received dividends by stocks are only monitored as the number of stocks increases, not to be recorded as the received stocks.

Provision for devaluation of trading securities is made for each particular type of securities in the market and for which the market value lower of their historical costs. The determination of the fair value of trading securities listed on the stock market or traded on UPCOM, the fair value of the stock is the closing price at the balance sheet date. If the stock market or UPCOM is not traded as at the balance sheet date, the fair value of stocks is the closing price of preceding trading session.

Increase/Decrease in the balance of provision for devaluation of trading securities must be make as at the accounting period ended and are recognized in the expenses from financial activities.

Gains or losses from the transfer of trading securities are recognized in Income from financial activities or Expenses from financial activities. Cost is determined by the weighted moving average method.

***Loans***

Loan receivables are presented in the financial statements by historical cost subtracting the provisions for doubtful debts.

Doubtful receivables are recognized by historical cost subtracting the provisions for doubtful debts. Provisions for doubtful debts represents the expected loss as at the accounting period ended on overdue debts, the Company has demanded many times but has not yet collected or before the collection deadline, the debtor has gone bankrupt or is in the process of dissolution, missing or absconding.

## 4. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provision for doubtful receivables represents the estimated amount of doubtful receivables as at the accounting period ended. Increase/Decrease in the balance of provisions for doubtful receivables are recognized in the income statement.

## 5. Prepaid expenses

Prepaid expenses include the actual arising costs but related to the operating results of numerous accounting periods. The Company's prepaid expenses include:

***Tools***

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 36 months.

## 6. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity, include payables from import by a trustee.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

## 7. Owners' equity

*Owners's invested equity*

Owner's invested equity is recognized according to the shareholders' actual capital.

## 8. Recognition of revenues and income

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of goods are recognized when satisfying the following conditions at the same time:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

*Interest*

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

## 9. Cost of goods sold

Cost of goods sold is total cost of merchandises, expenses directly of volume services provided, depreciation expense of rental property, other expenses are included in the cost of goods.

## 10. Expenses from financial activities

Expenses from financial activities are the costs related to financial activities include bank transaction costs.

## 11. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Company.

## 12. Corporate income tax (CIT)

Corporate income tax expense includes current corporate income tax and deferred income tax.

*Current corporate income tax*

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

According to Article 11 of the Decree No. 320/2025/NĐ-CP dated 15th December 2025:

Article 11. Tax rates

1. The corporate income tax rate is 20%, except for cases specified in Clauses 2, 3, and 5 of this Article and entities eligible for tax rate incentives specified in Article 19 of this Decree.
2. The tax rate of 15% applies to enterprises with total annual revenue not exceeding VND 3 billion.
3. The tax rate of 17% applies to enterprises with total annual revenue ranging from over VND 3 billion to not exceeding VND 50 billion.

Accordingly, the Company's total revenue for the immediately preceding tax period did not exceed VND 3 billion. Therefore, the applicable corporate income tax rate is 15%.

## 13. Related parties

A party is considered a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party also is considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

## 14. Comparative figures

Certain balances on the interim Statement of Financial Position have been restated to conform to current regulations (the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance). Details are as follows:

| Code | Items | Ending balance of previous year under Circular 200/2014/TT-BTC / Before adjustment | Beginning balance of current year has been restated under Circular 99/2025/TT-BTC) / After adjustment | Differences |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5=4-3 |
| **INTERIM STATEMENT OF FINANCIAL POSITION** | | | | |
| **Liabilities** | | | | |
| 313 | Dividends and profits payable | - | 76,025,547 | 76,025,547 |
| 320 | Other short-term payables | 415,176,270 | 339,150,723 | (76,025,547) |
| | **Total liabilities** | **6,865,704,077** | **6,865,704,077** | - |

# V. ADDITION INFORMATION FOR ITEMS SHOWN IN THE INTERIM STATEMENT OF FINANCIAL POSITION (Currency: VND)

## 1. Cash and cash equivalents

| | Ending balance of period | Beginning balance |
|---|---|---|
| - Cash on hand | 3,683,328 | 4,079,328 |
| - Demand deposits | 1,986,487 | 554,765 |
| **Total** | **5,669,815** | **4,634,093** |

## 2. Short-term financial investments

This is an investment in trading securities, details are as follows:

| | Ending balance of period | | | Beginning balance | | |
|---|---|---|---|---|---|---|
| | Historical cost | Fair value (*) | Provision | Historical cost | Fair value (*) | Provision |
| *Stock* | | | | | | |
| Vung Tau Petroleum Trading and Services JSC (VMG) | 350,000,000 (#20,000 stocks) | 60,260,000 | (289,740,000) | 350,000,000 (#20,000 stocks) | 39,060,000 | (310,940,000) |
| **Total** | **350,000,000** | **60,260,000** | **(289,740,000)** | **350,000,000** | **39,060,000** | **(310,940,000)** |

*(*) Fair value*

For unlisted stocks with trading price on the Upcom floor: Fair value is determined based on the closing price on 30th June 2026 multiplied by the number of stocks held by the Company.

## 3. Short-term trade receivables

| | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| | Amount | Provision | Amount | Provision |
| *Receivables from related parties* | - | - | - | - |
| *Receivables from other organizations and individuals* | *7,006,938,546* | *(7,006,938,546)* | *7,006,938,546* | *(7,006,938,546)* |
| Thang Long Trading Technology and Tourism JSC | 616,500,601 | (616,500,601) | 616,500,601 | (616,500,601) |
| Others | 6,390,437,945 | (6,390,437,945) | 6,390,437,945 | (6,390,437,945) |
| **Total** | **7,006,938,546** | **(7,006,938,546)** | **7,006,938,546** | **(7,006,938,546)** |

## 4. Short-term advance payments to suppliers

| | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| | Amount | Provision | Amount | Provision |
| *Advance payments to related parties* | - | - | - | - |
| *Advance payments to others* | *10,100,081,755* | *(10,100,081,755)* | *10,150,081,755* | *(10,100,081,755)* |
| Hanoi Housing Development and Investment - Consultant JSC (HANDIC) | 4,500,000,000 | (4,500,000,000) | 4,500,000,000 | (4,500,000,000) |
| Others | 5,600,081,755 | (5,600,081,755) | 5,650,081,755 | (5,600,081,755) |
| **Total** | **10,100,081,755** | **(10,100,081,755)** | **10,150,081,755** | **(10,100,081,755)** |

## 5. Other short-term receivables

| | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| | **Amount** | **Provision** | **Amount** | **Provision** |
| ***Receivables from related parties*** | ***11,596,398,580*** | ***(11,596,398,580)*** | ***11,734,691,732*** | ***(7,326,992,031)*** |
| Vu Anh Tuan (advances) | 4,269,406,549 | (4,269,406,549) | 4,407,699,701 | - |
| Tay Ba Na JSC | 7,326,992,031 | (7,326,992,031) | 7,326,992,031 | (7,326,992,031) |
| ***Receivables from others*** | ***665,618,333*** | ***(665,618,333)*** | ***665,618,333*** | ***(665,618,333)*** |
| Post Electronics - Telecoms - Informatics JSC | 665,618,333 | (665,618,333) | 665,618,333 | (665,618,333) |
| Others | - | - | - | - |
| **Total** | **12,262,016,913** | **(12,262,016,913)** | **12,400,310,065** | **(7,992,610,364)** |

## 6. Provision for short-term doubtful debts

| | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| | **Historical cost** | **Recoverable amount** | **Historical cost** | **Recoverable amount** |
| - Short-term trade receivables | 7,006,938,546 | - | 7,006,938,546 | - |
| - Short-term advance payments to suppliers | 10,100,081,755 | - | 10,150,081,755 | 50,000,000 |
| - Other short-term receivables | 12,262,016,913 | - | 12,400,310,065 | 4,407,699,701 |
| **Total** | **29,369,037,214** | **-** | **29,557,330,366** | **4,457,699,701** |

***The movement on provision for short-term doubtful debts is as follows:***

| | **Current period** | **Previous period** |
|---|---|---|
| Beginning balance | (25,099,630,665) | (17,772,638,634) |
| Additional provision | (4,269,406,549) | - |
| Reversal of provision | - | - |
| **Ending balance of period** | **(29,369,037,214)** | **(17,772,638,634)** |

## 7. Inventories

| | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| Details | **Historical cost** | **Provision** | **Historical cost** | **Provision** |
| Work-in-process | 2,337,489,068 | (2,337,489,068) | 2,337,489,068 | (2,337,489,068) |
| **Total** | **2,337,489,068** | **(2,337,489,068)** | **2,337,489,068** | **(2,337,489,068)** |

## 8. Intangible fixed assets

| | Software programs | Total |
|---|---|---|
| **Historical cost** | | |
| Beginning balance | 675,311,099 | 675,311,099 |
| Increase during period | - | - |
| Decrease during period | - | - |
| **Ending balance of period** | **675,311,099** | **675,311,099** |
| *In which:* | | |
| *fully-amortized but still be used* | *675,311,099* | *675,311,099* |
| **Accumulated amortization** | | |
| Beginning balance | 675,311,099 | 675,311,099 |
| Amortization during period | - | - |
| Decrease during period | - | - |
| **Ending balance of period** | **675,311,099** | **675,311,099** |
| **Net book value** | | |
| ***Beginning balance*** | - | - |
| ***Ending balance of period*** | - | - |

## 9. Investments in associates and joint ventures

| | Ending balance of period | | | Beginning balance | | |
|---|---|---|---|---|---|---|
| | Historical cost | Fair value (*) | Provision | Historical cost | Fair value (*) | Provision |
| *Investments in associates and joint ventures* | | | | | | |
| Thai Son High Technology Application Production JSC (1) | 121,800,000,000 | 94,373,258,363 | (27,426,741,637) | 121,800,000,000 | 93,900,203,070 | (27,899,796,930) |
| Tay Ba Na JSC (2) | 120,000,000,000 | 39,127,126,676 | (80,872,873,324) | 120,000,000,000 | 40,145,849,589 | (79,854,150,411) |
| **Total** | **241,800,000,000** | **133,500,385,039** | **(108,299,614,961)** | **241,800,000,000** | **134,046,052,659** | **(107,753,947,341)** |

(1) Thai Son High Technology Application Production Joint Stock Company operates in accordance with the Business Registration Certificate No. 0106039039 granted by the Department of Planning and Investment of Hanoi city (the initial dated 19th November 2012 and the 04th amendment dated 03rd July 2018). Main business activity is management consulting. As at the accounting period ended, the Company has invested VND 121,800,000,000 equivalent to 49% of charter capital of Thai Son High Technology Application Production Joint Stock Company (Beginning balance is VND 121,800,000,000 equivalent to 49% of charter capital).

(2) Tay Ba Na Joint Stock Company operates in accordance with the Business Registration Certificate No. 4000939100 granted by the Department of Planning and Investment of Quang Nam province (the initial dated 30th September 2013 and the 04th amendment dated 06th January 2023). Main business activity is rubber plantation. As at the accounting period ended, the Company has invested VND 120,000,000,000 equivalent to 40% of charter capital of Tay Ba Na Joint Stock Company (Beginning balance is VND 120,000,000,000 equivalent to 40% of charter capital).

(*) For unlisted stocks with no transaction prices on the Unlisted Public Company Market (Upcom), fair value is determined by differences between the historical cost of investments and their provisions. The provision is determined based on the investee's financial statements.

## 10. Short-term trade payables

| | Ending balance of period | Beginning balance |
|---|---|---|
| ***Short-term payables to related parties*** | - | - |
| ***Short-term payables to others*** | ***814,766,864*** | ***814,077,600*** |
| Hoang Gia Phat Production Service Trading Co., Ltd. | 727,975,000 | 727,975,000 |
| Others | 86,791,864 | 86,102,600 |
| **Total (*)** | **814,766,864** | **814,077,600** |

*(*) In which, the overdue debt is VND 814,766,864.*

## 11. Short-term advance payments from customers

| | Ending balance of period | Beginning balance |
|---|---|---|
| ***Related parties*** | - | - |
| ***Others*** | ***489,198,901*** | ***489,198,901*** |
| Mien Trung Plastic Corporation | 468,782,234 | 468,782,234 |
| Others | 20,416,667 | 20,416,667 |
| **Total (*)** | **489,198,901** | **489,198,901** |

*(*) In which, the overdue advance payments from customers is VND 489,198,901.*

## 12. Dividends and profits payable

| | Ending balance of period | Beginning balance |
|---|---|---|
| Dividends payable | 76,025,547 | 76,025,547 |
| **Total** | **76,025,547** | **76,025,547** |

## 13. Tax and statutory obligations

| | Beginning balance | | Arising during period | | Ending balance of period | |
|---|---|---|---|---|---|---|
| | Payable | Receivable | Payable | Already paid | Payable | Receivable |
| - Value Added Tax (VAT) payable | - | - | - | - | - | - |
| - Corporate Income Tax (CIT) | - | - | - | - | - | - |
| - Personal Income Tax (PIT) | - | 1,153,725 | - | - | - | 1,153,725 |
| - Resource tax | - | 32,083,891 | - | - | - | 32,083,891 |
| - Other taxes | 4,200,205,640 | - | - | - | 4,200,205,640 | - |
| **Total (*)** | **4,200,205,640** | **33,237,616** | - | - | **4,200,205,640** | **33,237,616** |

*(*) As at 30th June 2026, the Company had overdue tax liabilities payable to the State Budget with a total amount of VND 4,200,205,640.*

### *13a. Value added tax (VAT)*

The Company pay value added tax (VAT) in accordance with deduction method.

### *13b. Corporate income tax ("CIT")*

The Company must pay corporate income tax on taxed income at the rate of 15%.

Estimated corporate income tax ("CIT") payable during the year is as follows:

| | Current period | Previous period |
|---|---|---|
| Total pre-tax accounting profit | (4,964,288,924) | 3,099,673,429 |
| Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax: | 4,269,406,549 | |
| - Increase adjustments | 4,269,406,549 | - |
| - Decrease adjustments | - | - |
| Taxable income | (694,882,375) | 3,099,673,429 |
| Transferring losses from previous years | - | (3,099,673,429) |
| Taxed income | - | - |
| Corporate income tax (CIT) rate | 15% | 15% |
| **Corporate income tax (CIT) payable under ordinary tax rate** | - | - |
| Corporate income tax (CIT) is exempted/reduced | - | - |
| **Corporate income tax (CIT) payable** | - | - |

## 14. Other short-term payables

| | Ending balance of period | Beginning balance |
|---|---|---|
| *Other short-term payable to related parties* | - | - |
| *Other short-term payable to others* | *339,150,723* | *339,150,723* |
| Trade Union's expenditure | 71,570,133 | 71,570,133 |
| Others | 267,580,590 | 267,580,590 |
| **Total** | **339,150,723** | **339,150,723** |

## 15. Owners' equity

### *15a. The movement on the owners' equity*

| | Owners' invested equity | Surplus of share capital | Undistributed earnings after tax | Total |
|---|---|---|---|---|
| **For the six-month period ended 30th June 2025** | | | | |
| **Balance as at 01st January 2025** | **1,500,000,000,000** | **26,169,114,884** | **(1,389,511,274,423)** | **136,657,840,461** |
| Increase in previous period | - | - | 3,099,673,429 | 3,099,673,429 |
| *Increase from business results* | - | - | *3,099,673,429* | *3,099,673,429* |
| Decrease in previous period | - | - | - | - |
| **Balance as at 30th June 2025** | **1,500,000,000,000** | **26,169,114,884** | **(1,386,411,600,994)** | **139,757,513,890** |
| **For the six-month period ended 30th June 2026** | | | | |
| **Balance as at 01st January 2026** | **1,500,000,000,000** | **26,169,114,884** | **(1,394,188,681,131)** | **131,980,433,753** |
| Increase in current period | - | - | (4,964,288,924) | (4,964,288,924) |
| *Increase from business results* | - | - | *(4,964,288,924)* | *(4,964,288,924)* |
| Decrease in current period | - | - | - | - |
| **Balance as at 30th June 2026** | **1,500,000,000,000** | **26,169,114,884** | **(1,399,152,970,055)** | **127,016,144,829** |

### *15b. Details of the owners' invested equity are as follows:*

| Details | Ending balance of period | | Beginning balance | |
|---|---|---|---|---|
| | Proportion (%) | Capital contribution | Proportion (%) | Capital contribution |
| Shareholders | 100.00 | 1,500,000,000,000 | 100.00 | 1,500,000,000,000 |
| **Total** | **100.00** | **1,500,000,000,000** | **100.00** | **1,500,000,000,000** |

*Details of the charter capital contribution are as follows:*

| | According to the Business Registration Certificate | Contributed charter capital | The remaining charter capital |
|---|---|---|---|
| | 1,500,000,000,000 | 1,500,000,000,000 | - |
| **Total** | **1,500,000,000,000** | **1,500,000,000,000** | - |

**15c. *Transactions on capital with owners and distribution of dividends and profit***

| | Current period | Previous period |
|---|---|---|
| - Owners' invested equity | - | - |
| + Beginning balance | 1,500,000,000,000 | 1,500,000,000,000 |
| + Increase in period | - | - |
| + Decrease in period | - | - |
| + Ending balance of period | 1,500,000,000,000 | 1,500,000,000,000 |
| - Dividends and profit already divided | - | - |

**15d. *Stocks***

| | Ending balance of period | Beginning balance |
|---|---|---|
| Number of stocks being registered to issue | 150,000,000 | 150,000,000 |
| Number of stocks already issued / public offering | 150,000,000 | 150,000,000 |
| - *Common stocks* | *150,000,000* | *150,000,000* |
| Number of buy-back stocks | - | - |
| - *Common stocks* | - | - |
| Number of outstanding stocks | 150,000,000 | 150,000,000 |
| - *Common stocks* | *150,000,000* | *150,000,000* |
| Nominal value of outstanding stocks (VND/stock) | 10,000 | 10,000 |

## VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INCOME STATEMENTS (Currency: VND)

### 1. Expenses from financial activities

| | Current period | Previous period |
|---|---|---|
| Provision / (Reversal of) for investment losses | 524,467,620 | 995,390,861 |
| **Total** | **524,467,620** | **995,390,861** |

### 2. General & administration expenses

| | Current period | Previous period |
|---|---|---|
| - Provision for doubtful debts | 4,269,406,549 | - |
| - Outsourcing expenses | 169,761,517 | 310,261,329 |
| - Others | 660,000 | 5,816,400 |
| **Total** | **4,439,828,066** | **316,077,729** |

### 3. Expenses from operating activities by nature

| Details | Current period | Previous period |
|---|---|---|
| - Outsourcing expenses | 169,761,517 | 310,261,329 |
| - Others | 660,000 | 5,816,400 |
| **Total** | **170,421,517** | **316,077,729** |

### 4. Gains on stock

| | Current period | Previous period |
|---|---|---|
| - Accounting profit after corporate income tax | (4,964,288,924) | 3,099,673,429 |
| - Increase/decrease adjustments accounting profit to determine profit/loss is distributed to shareholders who own common stocks: | | |
| - Making appropriation of bonus and welfare funds | - | - |
| Profit to calculate gains on stock | (4,964,288,924) | 3,099,673,429 |
| Average outstanding common stocks during period (stock) | 150,000,000 | 150,000,000 |
| **Gains on stock (VND/stock)** | **(33)** | **21** |

### 5. Diluted gains on stock

| | Current period | Previous period |
|---|---|---|
| - Accounting profit after corporate income tax | (4,964,288,924) | 3,099,673,429 |
| - Increase/decrease adjustments accounting profit to determine profit/loss is distributed to shareholders who own common stocks: | | |
| - Making appropriation of bonus and welfare funds | - | - |
| Profit to calculate diluted gains on stock | (4,964,288,924) | 3,099,673,429 |
| Number of common stocks used to calculate diluted gains on stock (stock) | 150,000,000 | 150,000,000 |
| **Diluted gains on stock (VND/stock)** | **(33)** | **21** |

## VII. OTHER INFORMATION (Currency: VND)

### 1. Contingent assets

As at the date of the interim financial statements, the Company has not incurred contingent assets.

### 2. Contingent liabilities

As at the date of the interim financial statements, there is not any factor which may occur the contingent liabilities in order to the Company is obligated to pay.

## 3. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

### *3a. Transactions and balances with members of key management, individuals related to members of key management (including the General Director)*

The Company has not incurred income with members of key management.

### *3b. Transactions and balances with other related parties*

| No. | Related parties | Relationship |
|---|---|---|
| 1 | Thai Son High Technology Application Production JSC (hereafter referred as to "Thai Son") | Associated company |
| 2 | Tay Ba Na JSC | Associated company |
| 3 | Mr. Vu Anh Tuan | The Company's Chairperson |

*Transactions with other related parties:*

| | Current period | Previous period |
|---|---|---|
| ***Thai Son High Technology Application Production JSC*** | *Not incurred* | *Not incurred* |
| ***Tay Ba Na JSC*** | *Not incurred* | *Not incurred* |
| **Mr. Vu Anh Tuan** | | |
| - Repayment of advances | 143,293,152 | 210,600,000 |
| - Advances | 5,000,000 | - |

*Balances with other related parties*

Balances with other related parties is presented in the Notes No. V.5, V.11.

## 4. Going-concern assumption

As at 30th June 2026, the Company is recording an accumulated loss of VND (1,399,152,970,055), accounting for 93.28% of its charter capital. In addition, the Company has overdue tax liabilities payable to the State budget with amount of 4,200,205,640 (refer to the selected Notes No. V.12 – to the Financial Statements). These items showed the existence of significant uncertainties which could cause substantial doubt on the Company's going-concern assumption. However, the Company's Chairperson has developed a plan for future cash flows from business operations through restructuring financial investments and main business activities to ensure cash flows for the Company's business operations for at least the next 12 months. Based on these bases, the Company's Chairperson believes that it is appropriate to prepare the Company's financial statements on the basis of the going-concern assumption.

## 5. Subsequent events

The Company has not arisen other events after the accounting period ended 30th June 2026 which need any adjustments to the figures or disclosures in the interim Financial Statements.

*Da Nang city, 13 August 2026*

| Prepared by/Chief Accountant | Chairperson |
|---|---|
| | M.S.D.N: 4000386181 - C.T.C.P - CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN VIỆT TRUNG NAM - TỈNH QUẢNG NAM |
| NGUYEN THI HANH | VU ANH TUAN |