

**BIG GROUP HOLDINGS INVESTMENT  
JOINT STOCK COMPANY**



No.: *1804* /2025/BCTC-BIG

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

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Hanoi, *18* July 2025

**PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

**To: The State Securities Commission**

**Hanoi Stock Exchange**

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Big Group Holdings Investment Joint Stock Company has announced the financial statements for the 2<sup>nd</sup> quarter of 2025 to the Hanoi Stock Exchange as follows:

1. Name of organization: Big Group Holdings Investment Joint Stock Company

- Stock code: BIG
- Address: 62/6 Khuc Thua Du, Dich Vong Ward, Cau Giay District, Hanoi, Vietnam
- Telephone: 0911888842 Fax: 0911888842
- Email: cskh@biginvestgroup.vn
- Website: <https://www.biginvestgroup.vn>

2. Disclosure content:

- The financial statements for the 2<sup>nd</sup> quarter of 2025:

☒ Separate financial statements (the parent company does not have subsidiaries, and the parent accounting unit does not have any dependent units);

☐ Consolidated financial statements (the parent company has subsidiaries);

☐ Combined financial statements (the parent company has dependent accounting units with separate accounting systems).

- Cases that require an explanation of the reasons:

- + The auditing organization has issued a non-unqualified opinion on the 2<sup>nd</sup> quarter of 2025 financial statements:

☐ Yes

☒ No

Explanatory document is required in cases where "Yes" is selected:



☐ Yes ☐ No

- + The after-tax profit in the reporting period shows a discrepancy of 5% or more before and after the audit, shifting from a loss to a profit or vice versa (for the 2<sup>nd</sup> quarter of 2025 financial statements):

☐ Yes ☒ No

Explanatory document is required in cases where "Yes" is selected:

☐ Yes ☐ No

- + The net profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes ☐ No

Explanatory document is required in cases where "Yes" is selected:

☒ Yes ☐ No

- + The net profit after tax in the reporting period shows a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☒ Yes ☐ No

Explanatory document is required in cases where "Yes" is selected:

☒ Yes ☐ No

This information has been disclosed on the company's electronic information page on 18/07/2025 at the following link: <https://www.biginvestgroup.vn/vi/announcements>



We hereby commit that the information disclosed above is true and accurate, and we take full responsibility before the law for the content of the disclosed information.

**Attached documents:**

- The financial statements for the 2<sup>nd</sup> quarter of 2025;
- Explanatory document no 1807/2025/CV-BIG ..... dated 18/07/2025

**BIG GROUP HOLDINGS INVESTMENT**

**JOINT STOCK COMPANY**

**LEGAL REPRESENTATIVE**



**CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ**

*Võ Phi Nhật Huy*

**BIG GROUP HOLDINGS INVESTMENT JOINT STOCK  
COMPANY**

**FINANCIAL STATEMENTS**

**QUARTER II YEAR 2025**



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## REPORTS OF THE BOARD OF DIRECTORS

The Board of Managements of Big Group Holdings Investment Joint Stock Company ("the Company") is pleased to present its report and the Financial Statements of the Company for the accounting period ending 30 June, 2025.

### CORPORATE INFORMATION

Big Group Holdings Investment Joint Stock Company (formerly NamSon Industrial Equipment Joint Stock Company) has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017. During the operation, the changes in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment in the Amended Registration Certificates from the first to the 11<sup>th</sup> amended dated 19 May 2025.

Authorized Capital of the Company under the 11<sup>th</sup> Amended Enterprise Registration Certificate No. 0108045831 dated 19 May 2025 is VND 150,846,890,000 (In word: One hundred fifty billion eight hundred forty six million eight hundred ninety thousand dong).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Dich Vong ward, Cau Giay district, Hanoi.

### THE BOARD OF DIRECTORS AND MANAGEMENT

The members of the Board of Directors and Management during at the date of this report include:

#### Board of Director

Mr. Vo Phi Nhat Huy	Chairman and Legal representative	
Mr. Kieu Van Khoa	Member	
Mrs. Tran Thi Mua Thao	Member	Removed as of 27 April 2025
Mr. Vo Thuan Hoa	Member	Appointed as of 27 April 2025

#### Board of Management

Mrs. Tran Thi Mua Thao	General Director
Mrs. Nguyen Thi Hao	Vice General Director

#### Board of Supervisors

Mr. Tan Loc Louis	Head of Supervisory board	
Mr. Trieu Thi Khanh	Member	
Mrs. Trinh Thi Thanh Phuong	Member	Removed as of 27 April 2025
Mr. Vo Tuan Hai	Member	Appointed as of 27 April 2025

### THE MANAGEMENT BOARD'S RESPONSIBILITY

The Board of Management is responsible for preparing the Financial Statements as at 30 June 2025, which give a true and fair view of the Company's financial position and of its results and cash flows for the accounting period ending June 30, 2025. The Board of Directors believes there were no contingent events that might affect the going concern of the Company. In preparing those Financial Statements, the Board of Management is required to:

- 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 (if any) and explained in the financial statements;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;

- Design, implement and maintain an effective internal control system for the purpose of preparing and presenting the Financial Statements to minimize errors and frauds.

The Management Board is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying Financial Statements comply with Vietnamese Accounting Standards, Corporate Accounting System of Vietnam and the prevailing regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Board confirms that the Company has complied with the above requirements in preparing the Financial Statements.

On behalf of the Board of Management,



*VB Phi Nhât Huy*

Chairman of the board

Hanoi, 18 July 2025



**BALANCE SHEET**  
As at 30 June 2025

ASSETS	Code	Notes	30/06/2025	01/01/2025
			VND	VND
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>229,793,648,755</b>	<b>230,437,536,353</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>5.1</b>	<b>27,509,911,626</b>	<b>33,196,042,677</b>
1. Cash	111		26,509,911,626	33,196,042,677
2. Cash equivalents	112		1,000,000,000	-
<b>II. Current financial investments</b>	<b>120</b>		<b>-</b>	<b>-</b>
1. Trading securities	121	5.5	-	-
<b>III. Current receivables</b>	<b>130</b>		<b>187,667,680,464</b>	<b>159,490,389,495</b>
1. Current trade receivables	131	5.2	111,627,146,970	133,149,298,821
2. Current advance to suppliers	132	5.3	76,033,441,631	15,836,998,811
3. Other current receivables	136	5.4	7,091,863	10,504,091,863
<b>IV. Inventories</b>	<b>140</b>		<b>14,479,637,073</b>	<b>37,587,349,260</b>
1. Inventories	141	5.7	14,479,637,073	37,587,349,260
<b>V. Other current assets</b>	<b>150</b>		<b>136,419,592</b>	<b>163,754,921</b>
1. Current prepaid expenses	151	5.6	133,419,592	160,754,921
2. Deductible value added tax	152		-	-
3. Taxes and other receivables from the State	153	5.14	3,000,000	3,000,000
<b>B. NON - CURRENT ASSETS</b>	<b>200</b>		<b>134,445,516,427</b>	<b>128,591,985,255</b>
<b>I. Non - current receivables</b>	<b>210</b>		<b>800,000,000</b>	<b>640,000,000</b>
1. Other non-current receivables	216	5.4	800,000,000	640,000,000
<b>II. Fixed assets</b>	<b>220</b>		<b>112,449,789,114</b>	<b>75,471,789,555</b>
1. Tangible fixed assets	221	5.10	48,312,689,114	30,224,789,555
- Historical cost	222		51,511,312,409	32,383,703,091
- Accumulated depreciation	223		(3,198,623,295)	(2,158,913,536)
2. Financial leases fixed assets	224		-	-
3. Intangible fixed assets	227	5.11	64,137,100,000	45,247,000,000
- Historical cost	228		64,242,641,800	45,352,541,800
- Accumulated depreciation	229		(105,541,800)	(105,541,800)
<b>III. Investment properties</b>	<b>230</b>	<b>5.9</b>	<b>20,560,450,379</b>	<b>20,748,592,145</b>
- Historical cost	231		21,407,088,327	21,407,088,327
- Accumulated depreciation	232		(846,637,948)	(658,496,182)
<b>IV. Non - current assets in progress</b>	<b>240</b>	<b>5.8</b>	<b>-</b>	<b>-</b>
1. Long-term work in progress	241		-	-
2. Long-term construction in progress	242		-	-
<b>V. Non - current financial investments</b>	<b>250</b>	<b>5.5</b>	<b>-</b>	<b>30,896,000,000</b>
1. Investments in subsidiaries	251		-	-
2. Investments in joint-ventures, associates	252		-	-
3. Investments in equity of other entities	253		-	30,896,000,000
<b>VI. Other non - current assets</b>	<b>260</b>		<b>635,276,934</b>	<b>835,603,555</b>
1. Non - current prepaid expenses	261	5.6	635,276,934	835,603,555
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>		<b>364,239,165,182</b>	<b>359,029,521,608</b>



**BALANCE SHEET**  
As at 30 June 2025  
(Continued)

RESOURCES	MS	TM	30/06/2025 VND	01/01/2025 VND
<b>C. LIABILITIES</b>	<b>300</b>		<b>198,903,711,981</b>	<b>195,982,112,785</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>145,581,211,981</b>	<b>169,822,112,785</b>
1. Current trade payables	311	5.12	28,963,386,673	128,364,733,407
2. Current prepayments from customers	312	5.13	11,316,669,849	1,253,561,500
3. Taxes and other payables to the State	313	5.14	2,764,988,402	2,178,975,647
4. Payables to employees	314		407,482,000	293,638,087
5. Current accrual expenses	315	5.15	334,114,386	260,536,368
6. Other current payables	319	5.16	3,619,241,389	164,667,776
7. Current loans and finance lease liabilities	320	5.18	98,175,329,282	37,306,000,000
<b>II. Non - current liabilities</b>	<b>330</b>		<b>53,322,500,000</b>	<b>26,160,000,000</b>
1. Other non - current payables	337	5.16	210,000,000	210,000,000
2. Non - current loans and finance lease liabilities	338	5.18	53,112,500,000	25,950,000,000
<b>D - OWNER'S EQUITY</b>	<b>400</b>		<b>165,335,453,201</b>	<b>163,047,408,823</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>5.19</b>	<b>165,335,453,201</b>	<b>163,047,408,823</b>
1. Contributed capital	411		150,846,890,000	150,846,890,000
2. Exchange rate differences	417		-	-
3. Development investment fund	418		-	-
4. Undistributed post-tax profits	421		14,488,563,201	12,200,518,823
- Undistributed post-tax profits accumulated by the end	421a		12,200,518,823	2,396,045,124
- Undistributed post-tax profits of current period	421b		2,288,044,378	9,804,473,699
<b>II. Other funds</b>	<b>430</b>		<b>-</b>	<b>-</b>
1. Funds	431		-	-
2. Funds that form fixed assets	432		-	-
<b>TOTAL RESOURCES (440=300+400)</b>	<b>440</b>		<b>364,239,165,182</b>	<b>359,029,521,608</b>

Prepared

Le Van Hung

Chief Accountant

Le Van Hung

Hanoi, 18 July 2025

Chairman



Vo Phi Nhat Huy



**INCOME STATEMENT**  
For the second quarter ended 30 June 2025

ITEMS	CODE	NOTES	Quarter II		Accumulated from the beginning of the year to the end of the quarter	
			Current year VND	Prior year VND	Current year VND	Prior year VND
1. Revenue from sale of goods and rendering of services	01	6.1	136,793,038,247	45,306,320,010	208,693,783,918	106,094,932,431
2. Revenue deductions	02	6.2	-	-	-	-
3. Net revenue from sale of goods and rendering of services	10		136,793,038,247	45,306,320,010	208,693,783,918	106,094,932,431
4. Costs of goods sold	11	6.3	130,802,998,236	44,780,473,805	198,788,831,446	105,889,761,902
5. Gross profit/(loss) from sale of goods and rendering of services	20		5,990,040,011	525,846,205	9,904,952,472	205,170,529
6. Finance income	21	6.4	443,532,472	101,260	444,144,616	4,628,860
7. Finance expenses	22	6.5	2,861,258,833	1,690,650,707	4,081,136,351	3,052,156,864
- In which: Interest expense	23		2,861,258,833	1,690,650,707	4,081,136,351	3,052,156,864
8. Selling expenses	25	6.6	532,810,683	504,028,972	832,911,432	899,094,712
9. General and administrative expenses	26	6.6	1,326,509,178	984,785,112	2,562,310,713	1,875,023,667
10. Net profit/(loss) from operating activities	30		1,712,993,789	(2,653,517,326)	2,872,738,592	(5,616,475,854)
11. Other income	31	6.7	-	-	-	-
12. Other expenses	32	6.7	12,585,199	-	12,683,119	352,958,209
13. Other profit/(loss)	40		(12,585,199)	-	(12,683,119)	(352,958,209)
14. Profit/(loss) before tax	50		1,700,408,590	(2,653,517,326)	2,860,055,473	(5,969,434,063)
15. Current corporate income tax expense	51	6.9	340,081,718	-	572,011,095	-
16. Deferred corporate income tax expense	52		-	-	-	-
17. Net profit/(loss) after tax	60		1,360,326,872	(2,653,517,326)	2,288,044,378	(5,969,434,063)
18. Earnings per share	70	6.10	90	(531)	152	(1,194)
19. Diluted earnings per share	71	6.11	90	(531)	152	(1,194)

Prepared

Le Van Hung

Chief Accountant

Le Van Hung



(Indirect method)

**For the second quarter ended 30 June 2025**

**Prepared**

**Le Van Hung**

**Chief Accountant**



Le Van Hung

Hanoi, 18 July 2025  
Chairman



Võ Phi Nhật Huy



## NOTES TO THE FINANCIAL STATEMENTS

For Quarter 02/2025, ended 30 June, 2025

### 1. CORPORATE INFORMATION

#### 1.1 Formal equity

Big Group Holdings Investment Joint Stock Company (formerly NamSon Industrial Equipment Joint Stock Company) has been established according to the firstly Business Registration Certificate No. 0108045831 issued by Hanoi Department of Planning and Investment dated 07 November 2017. During the operation, the changes in business function, the Company name, the chartered capital, the Company address and the legal representative of the Company were also approved by Hanoi Department of Planning and Investment in the Amended Registration Certificates from the first to the 11<sup>th</sup> amended dated 19 May 2025.

Authorized Capital of the Company under the 11<sup>th</sup> Amended Enterprise Registration Certificate No. 0108045831 dated 19 May 2025 is VND 150,846,890,000 (in word: One hundred fifty billion eight hundred forty six million eight hundred ninety thousand dong).

The Company's shares have been transacted on Unlisted Public Company Market (UPCOM) with stock symbol of BIG.

The Company's head office is located at 62/6 Khuc Thua Du, Dich Vong ward, Cau Giay district, Hanoi.

The number of Company's employees as at 30 June 2025 was 32 people, of which manager was 08. (The number of Company's employees as at 31 December 2024 was 21 people).

#### 1.2 Principal business and activities

The Company's activities are: Wholesale of other machines, equipment and spare parts; installing industrial machines and equipment; Passenger road transport in urban and suburban areas (excluding bus transport); Cargo road transport; Warehouses and commodity storage; Installing electricity [power] systems; Maintenance, repair of automobiles and other motor vehicles; Wholesale of agricultural machines, equipment and spare parts; Wholesale of construction materials, installing equipment; Short-time accommodation; Wholesale of metals and ore, Details: Except wholesale of precious metals and gemstones; Wholesale of beverages; Restaurants and mobile food services; Repairing prefabricated metal products; Repairing machines and equipment; Repairing other equipment; Consultancy, brokerage, real-estate auction, land use right auction, Details: Excluding real estate valuation and auction; Provision and management of labor resources, Details: Except for sending workers abroad; Advertising, Details: Except for tobacco advertising; Agency, intermediary, auction, Details: Except for auctions and excluding the exercise of export rights, import rights, and distribution rights for goods on the List of goods that foreign investors and foreign-invested economic organizations are not allowed to exercise export rights or distribution rights; Preparing construction sites, Details: Except for blasting activities; Computer programming, Details: Supply of microchips; Producing balls, gear-boxes, cog-wheels, control and movement transmission components; Computer consultancy services and network administration; IT services and other services related to computers, Details: Consulting services related to hardware installation; Software services; Data processing services; Database services; Maintenance and repair services of machinery and office equipment including computers; Other computer services; Completing construction works; Data processing, hosting and related activities, Details: Data processing services; Building other civil engineering works, Details: Building of industrial works; Soft-ware publishing, Details: Soft-ware production; Architectural practice and related technical consultancy, Details: Design of civil and industrial structures; Survey and design of traffic works; Design of technical infrastructure works. Construction supervision of civil and industrial works, roads, and irrigation works. Design and estimate review. Investment project consulting, project management, preparation and evaluation of bidding documents for construction works; Building non-residential houses; Trade promotion; Other uncategorized education, Details: Business training, education; Building of water supply and drainage works; Leasing machines, equipment and other tangible equipment, Details: (except for aircraft, hot air balloons); Doing business in real-estate, land use rights of owner, users or leased land, Details: Except for investment in building infrastructure for cemeteries and graveyards to transfer land use rights attached to infrastructure;



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 02/2025, ended 30 June, 2025

### 2. CORPORATE INFORMATION (Continued)

Installing water supply and drainage, radiator and air-conditioning systems, (except installation of refrigeration equipment (freezers, cold storage, ice machines, air conditioners, water coolers) using R22 refrigerant in the field of seafood processing); Installing other construction systems; Other specialized construction; Wholesale of agricultural and forestry raw materials (excluding wood, bamboo and other species of bamboo) and livestock (not operating at headquarters); Wholesale of rice, wheat, other cereals, flour (not operating at headquarters); Wholesale of food products (Wholesale of coffee); General wholesale, Details: Import and export of goods traded by the company; General wholesale; Uncategorized finance-assistant services, Details: Investment consulting activities; Management consultancy (except financial, accounting, legal consulting); Retail of food, foodstuff, beverages, cigarettes and rustic tobacco accounting for a large proportion in department stores; Retail business in supermarkets and trade centers; Retail of food in specialized stores; Retail of foodstuff in specialized stores; Retail of beverages in specialized stores; Retail of cigarettes, rustic tobacco in specialized stores; Coffee production; Leasing intangible non-financial assets; Travel agencies; Tour operation; Reservation services and support services related to promotion and organization of tours; General office administrative services; Building residential houses; Building electrical works; Building processing and manufacturing works; Destroying and dismantling; Retail of computers, peripheral devices, software and telecommunication equipment in specialized stores; Retail of audiovisual equipment in specialized stores; Retail of gold, silver, copper, iron and tin, and of paint, glass and other construction installing appliances in specialized stores; Retail of household electrical appliances, beds, wardrobes, tables, chairs and similar interior furniture, light and electric light sets, other uncategorized household appliances in specialized stores; Other accommodation; Producing electricity; Orchards (growing fruit trees); Reproducing and raising agricultural annual seedlings; Reproducing and raising agricultural perennial seedlings; Growing plants producing spices and pharmaceutical materials; Breeding water buffalo and cows; Breeding poultry; Combined cultivation of trees and plants with breeding animals; Growing vegetables, fruit, flowers and ornamental flowers; Mechanical engineering processing; treating and overlaying metal; Building railways; Building road; Specialized design; Producing mining and constructional machines; Beverage services (except bar and club activities with dancing); Processing and preserving fruit and vegetables; Producing other products from wood, producing products from straw, thatch and plaited materials; Producing plywood, veneer and other thin planks; Producing woodwork used for construction; Producing wooden crates for packaging; Producing pulp, paper and board; Producing wrinkle paper, wrinkle board, packages from paper and board...

The Company's main activities during the year include trading in construction materials, machinery and equipment, agricultural products, brokerage consulting, real estate trading and real estate leasing, and short-term accommodation services.

#### 1.3 Normal business cycle:

The Company's normal production and business cycle is carried out for a time period of 12 months.

#### 1.4 The Company's structure

As at 30 June 2025, the Company has associates as below:

Name	Address
Branch in Ho Chi Minh city	No. 94 Nguyen Thi Thap, Tan Hung Ward, District 7, Ho Chi Minh City
Branch in Da Nang city	No. 26 Phan Huy Thuc, Nai Hien Dong Ward, Son Tra District, Da Nang City
Branch in Lao Cai	No. 503 - 505 Hoang Lien, Kim Tan Ward, Lao Cai City, Lao Cai
Representative office in Hanoi	No. 68, Tran Thai Tong Street, Dich Vong Hau Ward, Cau Giay District, Hanoi
Representative office in Da Nang	No. 24 Chinh Huu, An Hai Bac Ward, Son Tra District, Da Nang City, Vietnam
Trung Son Business Location	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Hung Commune, Binh Chanh District, Ho Chi Minh City

(\*): Da Nang branch is in the process of closing tax code from June 20, 2023 but has not completed it.



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 02/2025, ended 30 June, 2025

### 1.5 Declaration on comparative information in the Financial Statements

The Company consistently applies accounting policies according to the Corporate Accounting System issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC dated 22 December 2014 issued by the Ministry of Finance, therefore, information and data are presented in the Financial Statements is comparable.

Comparative figures are figures on the Company's audited Financial Statements for the fiscal year ending 31 December 2024.

### 1. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

#### 2.1 Accounting period

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

#### 2.2 Accounting currency

The Company maintains its accounting records in Vietnam dong (VND).

### 2. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

#### 2.1 Accounting system applied

The Separate Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting System approved by the Ministry of Finance in Circular No. 200/2014/TT - BTC dated at 22 December 2014 and Circular 53/2016/TT - BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC.

#### 2.2 Declaration of compliance with Accounting Standards and Accounting System

The Company's Board of Management ensures full compliance with Vietnamese Accounting Standards and the current Vietnamese Corporate Accounting System that has been promulgated and is in effect in connection with the preparation and presentation of these Financial Statement.

### 4. ACCOUNTING POLICIES APPLIED

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

#### Basic for preparing financial statement

The accompanying Financial Statements are presented in Vietnam Dong (VND), prepared on the principle of cost and in accordance with Vietnamese Accounting Standards, prevailing Vietnamese corporate accounting systems and legal regulation related to preparation and presentation of financial statements.

Financial Statements are not intended to present the financial position, operation results and cash flows in accordance with accounting principle and practices generally accepted in countries and jurisdictions other than Vietnam.

#### Accounting estimates

To comply with Accounting Standards, Accounting System and prevailing regulations in Vietnam, the Management Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the financial statements as well as revenue and expenditure in the fiscal year. Although the accounting estimates are made with the knowledge of the Management Board, actual business results could differ from those estimates and assumptions.

#### Accounting principle of Cash and cash equivalents

Cash is consist of cash on hand and cash at banks.

Cash equivalent comprise current investments with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 02/2025, ended 30 June, 2025

### 4. ACCOUNTING POLICIES APPLIED (Continued)

#### Accounting principle of Financial investments

##### *Trading securities:*

Trading securities are securities held by the Company for trading purposes. Trading securities are recorded in accounting books at cost. The cost of trading securities is determined according to the fair value of payments at the time the transaction occurs plus costs related to the transaction of purchasing trading securities.

In subsequent accounting periods, securities investments are determined at cost less any provision for diminution of value on trading securities.

Provision for devaluation of trading securities is made in accordance with current accounting regulations.

##### *Other investments*

Other investments are presented at cost in the Financial Statements.

Distributions of profits received by the Company from the accumulated profits of other companies after the date of investment are recognized in the Company's income statement for the period. Other distributions are considered as a recovery of investments and are deducted from the investment value.

Other investments are presented in the balance sheet at cost less any provision for impairment (if any).

##### *Provision for loss of investments*

Provision for devaluation of investments in other entities is made when there is solid evidence showing a decline in the value of these investments at the balance sheet date. An increase or decrease in the provision account balance is recognized as a financial expense in the Income Statement.

#### Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are presented in the Separate Financial Statements at the carrying amounts less the estimated provision for doubtful debts.

The provision for doubtful debts are assessed and considered for receivables that are overdue and difficult to collect, or receivables that the debtors is unable to payment due to liquidation, bankruptcy or similar difficulties.

#### Accounting principle of Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition or includes costs of purchase and other costs directly attributable to the acquisition of inventories.

The cost of inventories is determined using the weighted average method.

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution. Inventories are accounted for using the perpetual inventory method and are valued at cost using the weighted average method.

An inventories provision is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventory.



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 02/2025, ended 30 June, 2025

### 4. ACCOUNTING POLICIES APPLIED (Continued)

#### Accounting principle and depreciation of Tangible fixed assets

Tangible fixed assets is measured at historical cost less accumulated depreciation. The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed asset into working condition for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Buildings and structures	06 - 25 years
Machinery and equipment	06 - 12 years

#### Accounting principle and depreciation of Intangible fixed assets

The Company's intangible fixed assets are land use rights and computer software, which are stated at cost less accumulated depreciation.

The purchase price of new computer software that is not an integral part of the related hardware is capitalized and accounted for as intangible fixed assets. Computer software is amortized using the straight-line method within 03 years.

The intangible fixed asset is the long-term land use right at No. 503 - 505 Hoang Lien, Kim Tan Ward, Lao Cai City, Lao Cai Province and No. 31-33 Tran Quang Khai Street, Ninh Kieu District, Can Tho City, which is recorded as an intangible fixed asset when the Company is granted a land use right certificate. The original cost of the land use right includes all costs directly related to bringing the land into a state ready for use. The Company does not amortize intangible fixed assets because the land use right has no term.

#### Accounting principle and depreciation of Investment properties

Investment properties, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interest from leasing or waiting for an increase in value, waiting for an increase in value are stated at cost minus accumulated depreciation.

The historical cost of investment property includes all costs (cash and cash equivalents) that the Company spends or the fair value of other amounts offered in exchange for the acquisition of the investment property, to the time of purchase or completion of such Investment Property.

Expenses related to investment properties incurred after initial recognition must be recognized as production and business expenses in the period, unless this expense is likely to cause investment properties to make generate future economic benefits more than initially assessed, it will be recognized as an increase in the historical cost of the investment property.

Investment properties for lease are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Years</u>
Building and structures	25 years

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 02/2025, ended 30 June, 2025

### 4. ACCOUNTING POLICIES APPLIED (Continued)

#### Accounting principle of prepaid expenses

Prepaid expenses include expenses actually incurred but related to the result of business activities of many accounting periods. Prepaid expense include the following expenses:

##### *Tools and supplies*

Tools and instruments that have been put into used are amortized to expense on a straight - line basis over the amortization period from 12 to 36 months.

##### *Office repair*

Office repair costs are allocated to expenses using the straight-line method over an allocation period of 15 to 49 months.

##### *Others*

Other prepaid costs include Insurance allocated for 12 months, Fire protection system allocated for 36 months, software allocated for 24 months, internet fees, digital signatures... allocated for 12 months and 24 months.

#### Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at reporting date, original currencies and each object.

Payables including trade payables, debt payables, intra-company payables and other payables are liabilities which can be measured reliably at the amount and time, and recognised not less than the obligation to pay, classified as follows:

- Trade payables: includes trade payables arising from the purchase of goods, services and assets between the Company and the seller who is an independent unit of the Company.
- Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

#### Accounting principle of borrowing

Includes borrowings excluding borrowings in the form of an issue of bonds or preferred shares with a provision that obliges the issuer to redeem it at a specified time in the future.

Borrowing shall be recorded specifically to object and classified current and non - current by repayment period.

Expenses that are directly attributable to the borrowing are recognized as finance expense, except for cost incurred on a separate borrowing for investment, construction or production in progress, which are capitalized under Accounting Standard Borrowing expense.

#### Accounting principle of accrual expenses

Accrued expenses include expenses have been recorded into the operating cost, but not actually paid at the end of the period to ensure the consistency between revenues and expenses. By the time actually spent, any difference (if any) between record value and conduct value will be added or reduced. Accrued expenses at the balance sheet date include interest expense payable electricity and water bills, laundry expenses, internet... payable



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 02/2025, ended 30 June, 2025

### 4. ACCOUNTING POLICIES APPLIED (Continued)

#### Accounting principle of owner's equity

Owner's equity is recognized under actual contribution of the shareholders.

Profit after corporate income tax is distributed to shareholders after fund allocation in accordance with the Company's Charter as well as the provision of Law and has been approved by the General Meeting of shareholders.

#### Accounting principle of Revenue and other revenue

The Company's revenue includes revenue from sales of goods, brokerage consulting, revenue from real estate trading and real estate leasing, and revenue from short-term accommodation rentals.

##### Revenue from sales of goods

Sales revenue is recognized when all five (5) following conditions are satisfied:

- The company has transferred the significant risks and rewards associated with the ownership of the product or goods to the buyer;
- The company no longer retains control over the goods as the owner or has the ability to control the goods;
- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the sales transaction.
- Determine the costs incurred for the transaction and the cost to complete the sales transaction.

##### Revenue from services render

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period according to the result of the work completed as at the balance sheet date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the transaction of providing such services;
- The portion of work completed at the balance sheet date can be determined; and
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

##### Other Revenue

Other revenue includes interest income from deposits and gains from the transfer of investments, gains from the disposal of fixed assets, contract penalties, and other income. Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the recoverability of interest is uncertain. Gains from the transfer of investments are recognized when the outcome of the transaction can be reliably determined. Gains from the disposal of fixed assets, contract penalties, and other income are recognized when actually incurred.

#### Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold and services provide during period. Cost of goods sold is recorded on the principle of matching with revenue.

#### Principle and method of recording finance expense

Finance expense reflects financial operating cost including expenses of borrowing and investment depreciation provisions.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For Quarter 02/2025, ended 30 June, 2025

### 4. ACCOUNTING POLICIES APPLIED (Continued)

#### Principle and method of recording corporate income tax expense

Corporate income tax expense (or corporate tax income): The sum of current tax expense and deferred tax expense (or current tax income and deferred taxable income) when determined the profit or loss for a period.

Current corporate income tax (CIT): is the payable corporate income tax amount calculated on the taxable income for the year and the current corporate income tax rate. Current income tax is calculated based on taxable income and the applicable tax rate for the tax period. The difference between the taxable income and the accounting profit is due to the adjustment of the differences between the accounting profit and the taxable income according to the current tax regulation.

The Company is obliged to pay corporate income tax at the tax rate from 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

#### Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering related party relationships, the nature of the relationship is emphasized more than the legal form.

#### Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing the profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period. Diluted earnings per share is determined by adjusting the profit or loss attributable to common stockholders and the weighted average number of common shares outstanding for the effects of all potentially dilutive common shares, which comprise convertible notes and stock options.

#### Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that are different from those of other business segments. The Management board considers that the Company operates in business segments are trade and service businesses and in a geographical segment which is mainly Vietnam (due to the small proportion of revenue from overseas subsidiaries), so the segment report will be prepared according to business segments.



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET**

**5.1 Cash and cash equivalents**

	30/06/2025	01/01/2025
	VND	VND
Cash on hand	586,163,619	73,779,558
Cash at bank	25,923,748,007	33,122,263,119
Cash equivalents	1,000,000,000	-
- Term deposit under 3 month	1,000,000,000	-
<b>Total</b>	<b>27,509,911,626</b>	<b>33,196,042,677</b>

**5.2 Current trade receivables**

	30/06/2025	01/01/2025
	VND	VND
OPMEC Company Limited	6,174,232,987	1,706,293,252
Celline Vietnam Company Limited	-	19,002,385,850
Dai Phat Vina Joint Stock Company	37,135,790,862	9,954,426,755
HTH Logistics DV TM Company Limited	-	51,237,421,000
Pham Le International Trading Investment	14,523,040,525	22,643,908,666
Dac Loc Company Limited	4,328,312,605	10,322,633,230
Industrial Mechanics and Automation Co., Ltd	-	2,943,715,226
Others	49,465,769,991	15,338,514,842
<b>Total</b>	<b>111,627,146,970</b>	<b>133,149,298,821</b>

**5.3 Current advance to suppliers**

	30/06/2025	01/01/2025
	VND	VND
Fitran Invest Joint Stock Company	239,420,150	1,784,420,150
TMDV TNB Joint Stock Company	35,305,777,513	11,663,343,699
Thuan Thien Construction Material Co., LTD	18,387,850,000	-
Tran Phat Steel Company Limited	10,516,650,590	-
Others	11,583,743,378	2,389,234,962
<b>Total</b>	<b>76,033,441,631</b>	<b>15,836,998,811</b>

**5.4 Other receivables**

	30/06/2025	01/01/2025
	VND	VND
<b>Current</b>	<b>7,091,863</b>	<b>10,504,091,863</b>
Advance	3,000,000	-
- Mr Vo Tuan Hai	3,000,000	-
Current deposit	-	7,000,000,000
- Mrs Ton Thi Thao (i)	-	7,000,000,000
Other current receivables	4,091,863	3,504,091,863
- Mr Pham Van Dung	-	3,500,000,000
- Others	4,091,863	4,091,863
<b>Non-current</b>	<b>800,000,000</b>	<b>640,000,000</b>
Deposit	800,000,000	640,000,000
<b>Total</b>	<b>807,091,863</b>	<b>11,144,091,863</b>

(i): Deposit for purchase of hotel in Can Tho. Land use rights and assets on the land at 31-33 Tran Quang Khai Street, Ninh Kieu was transferred on 14 May 2025.



**BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY**

62/6 Khuc Thua Du, Dich Vong ward, Cau Giay district, Hanoi

Form: B09-DN

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Dated 22 December 2014 of the Ministry of Finance

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**

**5.5 Financial investments (Continued)**

**a. Trading securities**

Shares	Symbol	Number of shares	30/06/2025 (VND)			01/01/2025 (VND)		
			Original cost	Fair value	Provision	Original cost	Fair value	Provision
<b>Total</b>			-	-	-	-	-	-

**b. Investment in other entities**

	Ratio		30/06/2025 (VND)			01/01/2025 (VND)		
	Equity held	Voting rights	Original cost	Fair value (i)	Provision	Original cost	Fair value (i)	Provision
<b>Investment in other entities</b>			-		-	30,896,000,000		-
BND Technology Joint Stock Company (ii)	17.85%	17.85%	-		-	9,996,000,000		-
BGD Agriculture Products Import Export JSC (ii)	19.00%	19.00%	-		-	11,400,000,000		-
Dai Than Long Agriculture JSC (ii)	19.00%	19.00%	-		-	9,500,000,000		-
<b>Total</b>			-		-	30,896,000,000		-

(i): The Company has not determined the fair value of these investments as they are unlisted, and the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide guidance on fair value measurement using valuation techniques. The fair value of these financial instruments may differ from their book value.

(ii): During the quarter 1/2025, the Company divested capital from these entities according to Resolution of the Board of Directors No. 0703/2025/BIG.,JSC-NQ dated 07 March 2025.



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**

**5.6 Prepaid expenses**

	30/06/2025 (VND)	01/01/2025 (VND)
<b>Current</b>	<b>133,419,592</b>	<b>160,754,921</b>
Tools and supplies	57,927,464	100,938,192
Insurance expense	75,492,128	43,689,502
Others		16,127,227
<b>Non - current</b>	<b>635,276,934</b>	<b>835,603,555</b>
Tools and supplies	87,156,241	125,710,382
Office repaired	274,829,543	351,084,808
Fire protection system	262,526,830	337,534,500
Others	10,764,320	21,273,865
<b>Total</b>	<b>768,696,526</b>	<b>996,358,476</b>

**5.7 Inventories**

	30/06/2025 (VND)		01/01/2025 (VND)	
	Cost	Provision	Cost	Provision
Raw materials	-	-	-	-
Goods sold (i)	14,479,637,073	-	37,587,349,260	-
<b>Total</b>	<b>14,479,637,073</b>	<b>-</b>	<b>37,587,349,260</b>	<b>-</b>

(i) Details of inventories currently stored at other companies' warehouses are as follows:

Company	Type of goods	30/06/2025	01/01/2025
Dak Lak An Loc Phat XNK Investment Joint Stock Company	Coffee bean	-	24,586,402,941

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
 For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**

**5.9 Investment real estate**

	Opening Balance	Increase in the year	Decrease in the year	Currency: VND Closing Balance
<b>a) REAL ESTATE FOR RENT</b>				
<b>HISTORICAL COST</b>	21,407,088,327	-	-	21,407,088,327
House and land use rights	21,407,088,327	-	-	21,407,088,327
<b>DEPRECIATION</b>	658,496,182	188,141,766	-	846,637,948
House and land use rights	658,496,182	188,141,766	-	846,637,948
<b>NET BOOK VALUE</b>	20,748,592,145			20,560,450,379
House and land use rights	20,748,592,145		188,141,766	20,560,450,379

*Real estate that the Company is leasing includes:*

- Land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Phuoc Dong commune, Go Dau district, Tay Ninh province.

Revenue and cost of goods sold related to Investment real estate for lease during the year are presented in Notes 6.1 and 6.3 with the amounts of VND 160.581.819 and VND 188.141.766 respectively.

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment real estate, the fair value of Real estate as of 30 June 2025 must be presented. However, for the assets consisting of the right to use and assets on the land of the 9 plots in Suoi Cao A Hamlet, the Company does not have sufficient information to determine the fair value of this asset as of the Balance sheet date.

The remaining value of investment real estate used as collateral for loans as of 30 June 2025 is VND 20.560.450.379 (31 December 2024: VND 20.748.592.145).

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**

**5.10 Tangible fixed assets**

Currency: VND

	Building and structure	Transportation equipment	Total
<b>HISTORICAL COST</b>			
As at 01 January 2025	32,383,703,091	-	32,383,703,091
Purchase	16,287,200,000	1,566,381,818	17,853,581,818
Other increase	1,274,027,500		1,274,027,500
As at 30 June 2025	49,944,930,591	1,566,381,818	51,511,312,409
<b>ACCUMULATED DEPRECIATION</b>			
As at 01 January 2025	2,158,913,536	-	2,158,913,536
Depreciation in year	987,497,031	52,212,728	1,039,709,759
As at 30 June 2025	3,146,410,567	52,212,728	3,198,623,295
<b>NET BOOK VALUE</b>			
As at 01 January 2025	30,224,789,555	-	30,224,789,555
As at 30 June 2025	46,798,520,024	1,514,169,090	48,312,689,114

*The remaining value of tangible fixed assets used as collateral for loans as of 30 June 2025 is VND 48,312,689,114 (31 December 2024: VND 30,224,789,555).*

**5.11 Intangible fixed assets**

Currency: VND

	Land use rights	Computer software	Total
<b>HISTORICAL COST</b>			
As at 01 January 2025	45,247,000,000	105,541,800	45,352,541,800
Increase during the period	18,890,100,000	-	18,890,100,000
Purchase	18,890,100,000	-	18,890,100,000
As at 30 June 2025	64,137,100,000	105,541,800	64,242,641,800
<b>ACCUMULATED DEPRECIATION</b>			
As at 01 January 2025	-	105,541,800	105,541,800
As at 30 June 2025	-	105,541,800	105,541,800
<b>NET BOOK VALUE</b>			
As at 01 January 2025	45,247,000,000	-	45,247,000,000
As at 30 June 2025	64,137,100,000	-	64,137,100,000

*The remaining value of intangible fixed assets used as collateral for loans as of 30 June 2025 is VND 64,137,100,000 (31 December 2024: VND 45,247,000,000).*



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**

**5.12 Trade payables**

	30/06/2025 (VND)		01/01/2025 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
<b>Current</b>				
IDcast Vietnam Pressure Casting Joint Stock Company	28,963,386,673	28,963,386,673	128,364,733,407	128,364,733,407
Vietnam Clean Agricultural Products Investment Co., Ltd	1,521,899,690	1,521,899,690	3,674,735,474	3,674,735,474
Dak Lak An Loc Phat XNK Investment JSC	14,029,814,723	14,029,814,723	39,640,916,400	39,640,916,400
Cuong Tin Loc Company Limited	-	-	15,467,396,005	15,467,396,005
SGG Architecture Construction Corporation	-	-	24,041,981,356	24,041,981,356
M.A.P Global JSC	-	-	21,677,871,194	21,677,871,194
P.N.G Joint Stock Company	10,777,164,720	10,777,164,720	4,673,410,673	4,673,410,673
Tran Phat Steel Co., Ltd	-	-	910,239,713	910,239,713
Others	2,634,507,540	2,634,507,540	11,100,220,516	11,100,220,516
<b>Non - current</b>	-	-	7,177,962,076	7,177,962,076
<b>Total</b>	<u>28,963,386,673</u>	<u>28,963,386,673</u>	<u>128,364,733,407</u>	<u>128,364,733,407</u>

**5.13 Current customer advances**

	30/06/2025 (VND)		01/01/2025 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Thanh Hieu Construction Development Trading Co., Ltd	937,783,067	937,783,067	-	-
Industrial Mechanics and Automation Co., Ltd	10,378,886,782	10,378,886,782	-	-
PCL Seafood Import Export Services Trading Co., LTD	-	-	1,253,561,500	1,253,561,500
<b>Total</b>	<u>11,316,669,849</u>	<u>11,316,669,849</u>	<u>1,253,561,500</u>	<u>1,253,561,500</u>

**5.14 Taxes and payables to the State**

**a. Taxes and payables to the State**

	01/01/2025 (VND)	Payable in the year	Paid in the year	30/06/2025 (VND)
Value added tax	566,778,214	338,886,838	345,134,842	560,530,210
Corporate income tax	1,542,893,653	572,011,095	-	2,114,904,748
Personal income tax	69,303,780	64,751,967	44,502,303	89,553,444
Business-license tax	(3,000,000)	-	-	(3,000,000)
Fee, charges and others	-	-	-	-
<b>Total</b>	<u>2,178,975,647</u>	<u>975,649,900</u>	<u>389,637,145</u>	<u>2,764,988,402</u>



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Dated 22 December 2014 of the Ministry of Finance

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)****5.14 Taxes and payables to the State (Continued)****b. Taxes and receivables to the State**

	30/06/2025	01/01/2025
	VND	VND
Business-license tax overpaid	3,000,000	3,000,000
<b>Total</b>	<b>3,000,000</b>	<b>3,000,000</b>

**5.15 Current accrued expenses**

	30/06/2025	01/01/2025
	VND	VND
Bank loan interest	241,978,926	149,056,026
Electricity and water costs	91,475,460	106,546,592
Others	660,000	4,933,750
<b>Total</b>	<b>334,114,386</b>	<b>260,536,368</b>

**5.16 Other payables**

	30/06/2025	01/01/2025
	VND	VND
<b>Current</b>	<b>3,619,241,389</b>	<b>164,667,776</b>
Social Insurance	2,344,808	1,513,578
Health Insurance	20,551,750	256,750
Unemployment Insurance	8,888,712	118,712
Current deposit	3,421,500,000	15,000,000
Other payables	165,956,119	147,778,736
Others	165,956,119	147,778,736
<b>Non - current</b>	<b>210,000,000</b>	<b>210,000,000</b>
Non - current deposit	210,000,000	210,000,000
<b>Total</b>	<b>3,829,241,389</b>	<b>374,667,776</b>



**BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY**

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

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**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**

**5.18 Loans and finance leases**

**a. Loans**

	30/06/2025 (VND)		During the year (VND)		01/01/2025 (VND)	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
<b>Current loan</b>	<b>97,235,329,282</b>	<b>97,235,329,282</b>	<b>134,369,113,149</b>	<b>72,559,783,867</b>	<b>35,426,000,000</b>	<b>35,426,000,000</b>
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (i)	20,000,000,000	20,000,000,000	40,000,000,000	40,000,000,000	20,000,000,000	20,000,000,000
+ Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch (ii)	3,000,000,000	3,000,000,000	3,000,000,000	15,426,000,000	15,426,000,000	15,426,000,000
+ Ho Chi Minh City Development Joint Stock Commercial Bank - Hang Xanh Branch (iii)	-	-	16,533,783,867	16,533,783,867	-	-
+ Fortune Vietnam Joint Stock Commercial Bank - Ho Chi Minh City Branch (iv)	14,646,329,282	14,646,329,282	14,646,329,282	-	-	-
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Branch (v)	35,000,000,000	35,000,000,000	35,000,000,000	-	-	-
+ Military Commercial Joint Stock Bank - Cu Chi Branch (vi)	23,389,000,000	23,389,000,000	23,389,000,000	-	-	-
+ Vietnam Joint Stock Commercial Bank of Industry and Trade - Branch 7 - HCM City (vii)	1,000,000,000	1,000,000,000	1,000,000,000	-	-	-
+ Shinhan Bank Viet Nam Limited - Corporate Credit Card (xi)	200,000,000	200,000,000	800,000,000	600,000,000	-	-
<b>Non-current loan due to date</b>	<b>940,000,000</b>	<b>940,000,000</b>	<b>-</b>	<b>940,000,000</b>	<b>1,880,000,000</b>	<b>1,880,000,000</b>
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (viii)	940,000,000	940,000,000	-	940,000,000	1,880,000,000	1,880,000,000
<b>Total current loan</b>	<b>98,175,329,282</b>	<b>98,175,329,282</b>	<b>134,369,113,149</b>	<b>73,499,783,867</b>	<b>37,306,000,000</b>	<b>37,306,000,000</b>
<b>Non-current loan</b>	<b>53,112,500,000</b>	<b>53,112,500,000</b>	<b>27,200,000,000</b>	<b>37,500,000</b>	<b>25,950,000,000</b>	<b>25,950,000,000</b>
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (viii)	25,950,000,000	25,950,000,000			25,950,000,000	25,950,000,000
+ Shinhan Bank Vietnam Limited - Phu My Hung Branch (ix)	1,162,500,000	1,162,500,000	1,200,000,000	37,500,000	-	-
+ Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch (x)	26,000,000,000	26,000,000,000	26,000,000,000	-	-	-
<b>Total</b>	<b>151,287,829,282</b>	<b>151,287,829,282</b>	<b>161,569,113,149</b>	<b>73,537,283,867</b>	<b>63,256,000,000</b>	<b>63,256,000,000</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**

**5.18 Loans and finance leases (Continued)**

**b. Current loan details**

**(i) Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch**

Loan under Credit Limit Contract No. 8800-460573726 dated 12 July 2024, limit of VND 20,000,000,000, loan term of 12 months from 12 July 2024. The loan is disbursed according to each agreement with a loan term of 12 months from the date of disbursement, interest rate of 5.5%/year. The Company utilizes the loan to supplement its working capital for business operations. The collateral is the Land Use Rights and assets on the land at plot No. 39, map No. 27, Hoang Lien Street, Kim Tan Ward, Lao Cai City, with a total area of 216.82 m<sup>2</sup> owned by the Company (details in Notes No. 5.10 and 5.11)

**(ii) Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch**

Loan under the Framework Agreement on Credit Granting No. CLC-14321/7961974/TTK dated 13 March 2024; Credit Contract No. CLC-14321-01 dated 13 March 2024, credit limit of VND 3,000,000,000; Credit Contract No. CLC-20120-01 dated 13 June 2024, credit limit of VND 30,000,000,000; loan term of 12 months from 13 June 2024. The loan is disbursed according to each agreement with a loan term of 06 months from the date of disbursement, interest rate of 7.5% - 12%/year. The loan is utilized to supplement working capital for business operations and is secured by third-party assets.

**(iii) Ho Chi Minh City Development Joint Stock Commercial Bank - Hong Xanh Branch**

Loan under Credit Contract No.1175/23MN/HDTD dated 16 May 2023 and Credit Contract Appendix No. 11175/23MN/HDTD/PL02 dated 5 March 2024, credit limit is VND 60,000,000,000, term of 36 months from 16 May 2023. Loan term of each contract is 06 months from the disbursement date, interest rate of 11-12%/year. The loan is utilized to supplement working capital for business operations. The loan is secured by third parties assets and Land Use Rights and assets on land at 09 plots located in Ap Suoi Cao A, Phuoc Dong Commune, Go Dau District, Tay Ninh Province. (details in Note No. 5.09).

**(iv) Fortune Vietnam Joint Stock Commercial Bank - Ho Chi Minh City Branch**

Loan under Credit Contract No.HDTD503202500061 dated 21 May 2025, credit limit of VND 28,000,000,000, term of 12 months form 21 May 2025. The loan is disbursed according to each agreement with a loan term of 06 months from the date of disbursement, interest rate of 7,5%/year. The loan is utilized to supplement working capital for business operations. The loan is secured by third parties assets.

**(v) Joint Stock Commercial Bank for Foreign Trade of Vietnam - Sai Gon Branch**

Loan under Credit contract No.0114/SGN.KHDN/LD25 date 13 May 2025 and Credit Contract Appendix No.0114/SGN.KHDN/LD25-01 date 10 June 2025, credit limit of VND 35,000,000,000. The loan is disbursed according to each agreement with a loan term of 06 months from the date of disbursement, interest rate of 7,2%/year. The loan is utilized to supplement working capital for business operations. The loan is secured by third parties assets

**(vi) Military Commercial Joint Stock Bank - Cu Chi Branch**

Loan under Credit Contract No.281932.25.900.37054416.TD dated 10 April 2025, credit limit of VND 30,000,000,000, term of 10 months form 10 April 2025. The loan is disbursed according to each agreement with a loan term of 06 months from the date of disbursement, interest rate of 7,5%/year. The loan is utilized to supplement working capital for business operations. The loan is secured by third parties assets.



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the second quarter ended 30 June 2025

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)****b. Current loan details (Continued)****(vii) Vietnam Joint Stock Commercial Bank of Industry and Trade - Branch 7 - HCM City**

Loan under Credit Contract No.0605/2025-HDCVHM/NHCT924-BIG dated 20 June 2025, credit limit of VND 40,000,000,000, term of 12 months from 20 June 2025. The loan is disbursed according to each agreement with a loan term of 04 months from the date of disbursement, interest rate of 6.5%/year. The loan is utilized to supplement working capital for business operations. The loan is secured by term deposit.

**(xi) Shinhan Bank Viet Nam Limited - Corporate Credit Card**

Corporate Credit Card issued on 03 March 2025, credit limit VND 200,000,000, interest rate of 22%/year

**c. Non - current loan details****(viii) Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch**

Loan under Credit Contract 8800-LAV-20241462 dated 13 September 2024, limit of VND 28,300,000,000, loan term of 180 months from 13 September 2024. Loan interest rate is 6.5%/year from 13 September 2024 to 13 September 2026, from 14 September 2026, loan interest is adjusted every 6 months. Collateral is Land Use Rights and assets on land at plot 34, map No. 27 Hoang Lien Street, Kim Tan Ward, Lao Cai City, with a total area of 525.5m<sup>2</sup> of the Company (Details in Note No. 5.10 and 5.11)

**(ix) Shinhan Bank Vietnam Limited - Phu My Hung Branch**

Loan under Credit Contract SHBVN/SSG/2025-HDTD-070 date 25 February 2025, limit of VND 1,200,000,000, loan term of 96 months from 03 March 2025. Loan interest rate is 7.9%/year from 03 March 2025 to 03 March 2028, from 04 March 2028 loan interest is adjusted every 3 months. The Company utilizes the loan to buy car for business operations. Collateral is this car, vehicle registration certificate No. 50079280, vehicle license plate number 51L-619.60, vehicle identification No. RLLV2CEA15H708383, engine No. VFBALB251060100/VFBALA2510800.

**(x) Vietnam Prosperity Joint Stock Commercial Bank - Ho Chi Minh City Branch**

Loan under the framework agreement on Credit Granting No. CLC-38542/7961974/TTK date 24 March 2025, credit Contract No. CLC-38542-01 date 24 March 2025, credit limit of VND 26,000,000,000, loan term of 120 months from 25 March 2025, interest rate is 11.5%/year from 25 March 2025 to 24 March 2026, from 25 March 2026 loan interest is adjusted every 12 months. The Company utilizes the loan to buy land use rights and assets on the land at plot No 4B, map No 59, 31-33 Tran Quang Khai Street, Ninh Kieu District, Can Tho City. The loan is secured by is this asset, the purchase contract was notarized on 20 March 2025;

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the second quarter ended 30 June 2025**

**5. ADDITIONAL INFORMATION FOR ITEMS ON THE BALANCE SHEET (Continued)**

**5.19 Owner's equity**

**a. Increase and decrease in owner's equity**

	Contributed legal capital	Undistributed earnings	Total
Beginning balance of previous year	50,000,000,000	9,892,935,124	59,892,935,124
Profit from previous year		9,804,473,699	9,804,473,699
Capital increase (*)	93,350,000,000	-	93,350,000,000
Dividend to shareholders	-	(7,496,890,000)	(7,496,890,000)
Transfer profits into capital (**)	7,496,890,000	-	7,496,890,000
Ending balance of previous year/ Beginning balance of current year	150,846,890,000	12,200,518,823	163,047,408,823
Capital increase in this year			-
Profit for this year		2,288,044,378	2,288,044,378
Transfer profits into capital		-	-
Dividend to shareholders		-	-
Ending balance	150,846,890,000	14,488,563,201	165,335,453,201

**b. Detail of owner's equity**

	30/06/2025 VND	01/01/2025 VND
Mr. Vo Phi Nhat Huy	27,000,530,000	26,726,530,000
Mr. Tran Sinh Vuong	26,067,870,000	26,030,000,000
Ms. Pham Thi Quynh Tram	23,070,090,000	23,070,090,000
Mr. Nguyen Quoc Truong	12,500,000,000	12,500,000,000
Others	62,208,400,000	62,520,270,000
Total	150,846,890,000	150,846,890,000

**c. Capital transactions with owners and distribution of dividends, profits:**

	30/06/2025 VND	Fiscal year ended 31/12/2024 VND
<b>Contributed capital</b>		
+ Beginning balance	150,846,890,000	50,000,000,000
+ Increase	-	100,846,890,000
+ Decrease	-	-
+ Ending balance	150,846,890,000	150,846,890,000
<b>Dividends, distributed profits</b>	-	7,496,890,000

**d. Shares**

	30/06/2025 Shares	01/01/2025 Shares
<b>issuance</b>	15,084,689	15,084,689
<b>Number of shares sold to the public</b>	15,084,689	15,084,689
Common shares	15,084,689	15,084,689
<b>Number of shares outstanding</b>	15,084,689	15,084,689
Common shares	15,084,689	15,084,689
Par value of outstanding shares (VND/share):		10,000

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
For the second quarter ended 30 June 2025

**6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT**

**6.1 Revenues from sales of goods and rendering of services**

	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Revenue from sales of merchandise, finished goods	131,743,942,634	43,331,267,865	200,711,728,859	103,446,014,908
Revenue from rendering of services	4,950,436,044	1,912,652,145	7,821,473,240	2,524,117,523
Revenue from real estate business	98,181,819	62,400,000	160,581,819	124,800,000
<i>In which: Revenue from leasing investment real estate</i>	<i>98,181,819</i>	<i>62,400,000</i>	<i>160,581,819</i>	<i>124,800,000</i>
<b>Total</b>	<b>136,792,560,497</b>	<b>45,306,320,010</b>	<b>208,693,783,918</b>	<b>106,094,932,431</b>
<i>In which</i>				
Revenue with related parties	10,290,741	-	10,290,741	-
Details in note 7.1				

**6.2 Revenue deductions**

	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Returned goods	-	-	-	-
<b>Tổng</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**6.3 Cost of goods sold**

	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Cost of merchandise, finished goods	128,660,585,560	42,503,945,360	194,737,826,868	101,816,708,563
Cost of services rendered	2,048,341,793	2,182,457,562	3,862,862,812	3,884,911,573
Cost of real estate business	94,070,883	94,070,883	188,141,766	188,141,766
<i>In which: Cost of leasing investment real estate</i>	<i>94,070,883</i>	<i>94,070,883</i>	<i>188,141,766</i>	<i>188,141,766</i>
Provision for depreciation of investment real estate				
<b>Total</b>	<b>130,802,998,236</b>	<b>44,780,473,805</b>	<b>198,788,831,446</b>	<b>105,889,761,902</b>



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the second quarter ended 30 June 2025**

**6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)**

**6.4 Finance income**

	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Deposits and loan receivable interest	277,575	101,260	889,719	4,628,860
Payment discounts	443,254,897	-	443,254,897	-
<b>Total</b>	<b>443,532,472</b>	<b>101,260</b>	<b>444,144,616</b>	<b>4,628,860</b>

**6.5 Finance expense**

	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Loan interest	2,861,258,833	1,690,650,707	4,081,136,351	3,052,156,864
<b>Total</b>	<b>2,861,258,833</b>	<b>1,690,650,707</b>	<b>4,081,136,351</b>	<b>3,052,156,864</b>

**6.6 Selling expenses and general and administrative expenses**

	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
<b>Selling expenses</b>	<b>532,810,683</b>	<b>504,028,972</b>	<b>832,911,432</b>	<b>899,094,712</b>
Employee expenses	412,239,061	334,160,500	637,844,061	574,302,471
Expenses of office equipments	1,452,272	51,829,241	4,768,867	103,335,822
Outsourcing service expenses	97,587,519	71,017,879	160,877,932	153,596,819
Other cash expenses	21,531,831	47,021,352	29,420,572	67,859,600
<b>General and administrative expenses</b>	<b>1,326,509,178</b>	<b>984,785,112</b>	<b>2,562,310,713</b>	<b>1,875,023,667</b>
Employee expenses	832,514,843	681,581,722	1,627,759,704	1,464,561,312
Expenses of management equipments	46,912,176	54,040,768	65,785,537	87,361,309
Fixed asset depreciation	39,159,546	-	39,159,546	-
Taxes, charges and fees	4,000,000	1,000,000	7,000,000	6,000,000
Outsourcing service expenses	82,800,000	160,000,000	82,800,000	160,000,000
Other cash expenses	321,122,613	88,162,622	739,805,926	157,101,046
<b>Total</b>	<b>1,859,319,861</b>	<b>1,488,814,084</b>	<b>3,395,222,145</b>	<b>2,774,118,379</b>

**BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY**  
62/6 Khuc Thua Du, Dich Vong ward, Cau Giay district, Hanoi

Form: B09-DN  
Issued under Circular No. 200/2014/TT-BTC  
Dated 22 December 2014 of the Ministry of Finance

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the second quarter ended 30 June 2025**

**6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)**

**6.7 Other incomes and expenses**

	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Other incomes	-	-	-	-
Other expenses	12,585,199	-	12,683,119	352,958,209
Late payment in tax, social insurance interest	12,585,199	-	12,683,119	352,958,209
Other Income/Other Expenses (Net)	(12,585,199)	-	(12,683,119)	(352,958,209)

**6.8 Production and business expenses by factor**

	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
	VND	VND	VND	VND
Raw materials	48,364,448	105,870,009	70,554,404	190,697,131
Labor	1,244,753,904	1,015,742,222	2,265,603,765	2,038,863,783
Fixed asset depreciation	685,107,926	656,821,719	1,214,798,343	1,313,643,438
Outsourcing service expenses	1,393,173,801	1,080,321,512	2,835,365,699	1,852,024,606
Other cash expenses	630,332,458	905,587,067	1,059,904,512	1,450,942,760
Total	4,001,732,537	3,764,342,529	7,446,226,723	6,846,171,718

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the second quarter ended 30 June 2025**

**6. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT (Continued)**

**6.9 Current corporate income tax (CIT)**

	Quarter 2/2025	Quarter 2/2024
	VND	VND
Net profit (loss) before tax	1,700,408,590	(2,653,517,326)
Adjustments for increase/decrease according to accounting	-	7,402,500
Invalid expenses	-	7,402,500
Tax late payment penalties and tax arrears	-	-
Insurance late payment interest	-	-
Other non-deductible expenses	-	7,402,500
Adjustments for decrease	-	-
Expenses transferred from previous year's tax settlement	-	-
<b>Adjusted net profit before loss carry forward and tax</b>	<b>1,700,408,590</b>	<b>(2,646,114,826)</b>
Loss carried forward	-	-
Income subject to corporate income tax	1,700,408,590	-
CIT tax rate	20%	20%
Current CIT expense	340,081,718	-
Adjustment of under/lower CIT of the previous year	-	-
<b>Current CIT expense</b>	<b>340,081,718</b>	<b>-</b>

**6.10 Earnings per share**

	Quarter 2/2025	Quarter 2/2024
	VND	VND
Accounting profit after corporate income tax (VND)	1,360,326,872	(2,653,517,326)
Profits/ losses distributed to common share holders (VND)	1,360,326,872	(2,653,517,326)
Average outstanding common shares during the period (shares)	15,084,689	5,000,000
<b>Earnings per share (VND/share)</b>	<b>90</b>	<b>(531)</b>

**6.11 Diluted earnings per share**

The Company uses the following information to calculate diluted earnings per share:

	Quarter 2/2025	Quarter 2/2024
	VND	VND
Accounting profit after corporate income tax	1,360,326,872	(2,653,517,326)
Profits distributed to common share holders	1,360,326,872	(2,653,517,326)
Average outstanding common shares during the period (shares)	15,084,689	5,000,000
Common shares expected to be issued	-	-
<b>Diluted earnings per share</b>	<b>90</b>	<b>(531)</b>



**BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY**  
62/6 Khuê Thừa Du, Dich Vong ward, Cau Giay district, Hanoi

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the second quarter ended 30 June 2025**

**7 OTHER INFORMATION**

**7.1 Related parties**

**a. Remuneration of the Board of Directors, Supervisors and Managements**

Remuneration of the Board of Directors, Supervisors, Managements and Chief Accountant of the Company during the quarter, details are as follows:

		Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
		VND	VND	VND	VND
Salary and allowances		630,230,734	579,529,870	1,182,080,495	1,192,477,232
Total		630,230,734	579,529,870	1,182,080,495	1,192,477,232

  

Name	Position	Quarter 2/2025	Quarter 2/2024	Accumulated of the Y2025	Accumulated of the Y2024
		VND	VND	VND	VND
Board of Directors					
Mr. Vo Phi Nhat Huy	Chairman	265,270,555	197,214,999	462,485,554	420,424,998
Mr. Kieu Van Khoa	Member	109,715,000	97,215,000	206,930,000	208,425,000
Mr. Vo Thuan Hoa	Member (Appointed as of 27 April 2025)	99,999,999	99,999,999	199,999,998	211,999,998
Board of Supervisors					
Mr. Tan Loc Louis	Head of Supervisory Board	55,555,556	-	55,555,556	-
Mr. Trieu Hieu Khanh	Member	181,860,443	168,791,831	351,344,774	317,816,988
Mrs. Trinh Thi Thanh Phuong	Member (Removed as of 27 April 2025)	77,777,778	66,666,666	144,444,444	139,999,999
Mr. Vo Tuan Hai	Member (Appointed as of 27 April 2025)	16,666,665	16,666,665	33,333,330	34,333,331
Board of Supervisors, and other key management personnel					
Mrs. Tran Thi Mua Thao	General Director (Removed member of the BOD as of 27 April 2025)	46,980,000	52,346,500	95,320,000	110,371,658
Mrs. Nguyen Thi Hao	Deputy General Director	40,436,000	33,112,000	78,247,000	33,112,000
Mr. Le Van Hung	Chief Accountant	183,099,736	213,523,040	368,250,167	454,235,246
		70,245,789	93,857,777	161,842,620	207,199,983
		67,228,947	69,165,263	115,782,547	132,768,947
		45,625,000	50,500,000	90,625,000	114,266,316

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the second quarter ended 30 June 2025

## 7 OTHER INFORMATION (Continued)

## 7.1 Related parties (Continued)

## b. Transactions with related parties

Related parties	Relationship	Transaction	Quarter 2/2025 VND	Quarter 2/2024 VND	Accumulated of the Y2025 VND	Accumulated of the Y2024 VND
<b>Sales</b>						
Mrs. Tran Thi Mua Thao	General Director	Room renting	10,290,741	-	10,290,741	-
Tổng			10,290,741	-	10,290,741	-

Related parties	Relationship	Transaction	Quarter 2/2025 VND	Quarter 2/2024 VND	Accumulated of the Y2025 VND	Accumulated of the Y2024 VND
<b>Tạm ứng</b>						
Mr. Vo Phi Nhat Huy	Chairman	Advance	-	-	200,000,000	200,000,000
		Refund	180,000,000	-	200,000,000	170,000,000
Mrs. Tran Thi Mua Thao	General Director	Advance	800,000,000	10,060,000,000	1,000,000,000	12,300,000,000
	and Member of	Refund	893,810,000	3,382,400,000	1,000,000,000	5,562,400,000
Mrs. Nguyen Thi Hao	Deputy General	Advance	-	9,000,000,000	100,000,000	15,060,000,000
	Director	Refund	100,000,000	63,000,000	100,000,000	4,072,200,000
Mrs. Trinh Thi Thanh Phuong	Member of	Advance	-	60,000,000	93,403,000	280,000,000
	Supervisory	Refund	71,403,000	87,947,000	93,403,000	266,047,000
Mr. Le Van Hung	Chief Accountant	Advance	-	50,000,000	100,000,000	284,000,000
		Refund	100,000,000	-	100,000,000	200,000,000
Mr. Vo Tuan Hai	Member of	Advance	3,000,000	-	5,000,000	-
	Supervisory	Refund	2,000,000	-	2,000,000	-
Mr. Vo The Hanh	Husband of General	Advance	-	41,000,000	-	183,083,000
	Director	Refund	-	-	-	-

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the second quarter ended 30 June 2025

**7 OTHER INFORMATION (Continued)****7.2 Segment report**

Segment results report for first half of the year as at 30 June 2025

Items	Trading	Real Estate Services and Rentals	Total
<i>Net revenues from sales of goods and rendering of services</i>			
- External sales revenue	200,711,728,859	7,982,055,059	208,693,783,918
<b>Total</b>	<b>200,711,728,859</b>	<b>7,982,055,059</b>	<b>208,693,783,918</b>
<i>Business expense</i>			
- Cost of goods sold and services rendered	194,737,826,868	4,051,004,578	198,788,831,446
- Selling expenses	801,054,494	31,856,938	832,911,432
- Administrative expenses	2,464,308,248	98,002,465	2,562,310,713
<b>Business results</b>	<b>2,708,539,249</b>	<b>3,801,191,078</b>	<b>6,509,730,327</b>
- Income from financial activities			(3,636,991,735)
- Other profits			(12,683,119)
<b>- Profit/(loss) before tax</b>	<b>2,708,539,249</b>	<b>3,801,191,078</b>	<b>2,860,055,473</b>
<b>Assets</b>			
Cash and cash equivalents	26,457,721,066	1,052,190,560	27,509,911,626
Current receivables	180,489,825,282	7,177,855,182	187,667,680,464
Inventories	14,479,637,073	-	14,479,637,073
Other Current Assets	131,201,858	5,217,734	136,419,592
Others non - current receivables	769,401,848	30,598,152	800,000,000
Fixed Assets	108,148,844,490	4,300,944,624	112,449,789,114
Investment Property	19,774,060,656	786,389,723	20,560,450,379
Other non- current Assets	610,979,059	24,297,875	635,276,934
Long-term construction in progress		-	-
<b>Total</b>	<b>350,861,671,333</b>	<b>13,377,493,849</b>	<b>364,239,165,182</b>
<b>Liabilities</b>			
Current debt	140,013,066,980	5,568,145,001	145,581,211,981
Non-current debt	51,283,037,574	2,039,462,426	53,322,500,000
<b>Total liabilities</b>	<b>191,296,104,554</b>	<b>7,607,607,427</b>	<b>198,903,711,981</b>

**7.3 Comparative figures**

Comparative information on the financial statements is the consolidated financial statements for the fiscal year ended 31 December 2024 which have been audited by CPA VIETNAM Auditing Company Limited - Northern Branch.

Prepared



Le Van Hung

Chief Accountant



Le Van Hung

Hanoi, 18 July 2025  
  
 Chairman  
  
 Vo Phi Nhat Huy