

BIG INVEST GROUP JOINT STOCK COMPANY

Consolidated Financial Statements
for the financial period ended 30 June 2026



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REPORT OF THE EXECUTIVE BOARD4

The Executive Board of Big Group Holdings Investment Joint Stock Company ("the Company") is pleased to present its report and the Consolidated Financial Statements of the Company for the financial period ended 30 June 2026.

CORPORATE INFORMATION

Big Invest Group Joint Stock Company (name changed from Big Invest Group Joint Stock Company formerly 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, as subsequently amended, with the 16th amendment dated 29 June 2026 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

Authorized Capital of the Company under the 16th Amended Enterprise Registration Certificate No. 0108045831 dated 29 June 2026 is VND 341,814,520,000 (*In word: Three hundred forty one billion eight hundred fourteen million five hundred twenty 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 No 62/6 Khuc Thua Du, Cau Giay ward, Hanoi.

THE BOARD OF DIRECTORS AND EXECUTIVE BOARD

The members of the Board of Directors and Executive Board during the fiscal period and at the date of this report include:

Board of Director

Mr. Kieu Van Khoa	Chairman
Mr. Vo Phi Nhat Huy	Member
Mr. Vo Thuan Hoa	Independent Board Member
Ms. Tran Thi Mua Thao	Board Member
Mr. Tran Nhat Duc	Board Member

Executive Board

Mr. Vo Phi Nhat Huy	General Director	<i>Appointed on 27 May 2026</i>
Mrs. Tran Thi Mua Thao	Vice General Director	<i>Appointed on 27 May 2026</i>
Mr. Nguyen Minh Khang	Vice General Director	<i>Appointed on 25 February 2026</i>
Mr. Nguyen Trong Vinh	Vice General Director	<i>Appointed on 27 May 2026</i>

Audit Committee

Mr. Vo Thuan Hoa	Chairman
Mr. Tran Nhat Duc	Member

EVENTS SINCE THE BALANCE SHEET DATE

As at the date of this report, other than the event stated in Note 7.3 of the Notes to the Consolidated Financial Statements in all material respect, the Executive Board confirmed there have been no significant events that require adjustments or disclosures in the Consolidated Financial Statements of the Company at the financial period ended 30 June 2026.

REPORT OF THE EXECUTIVE BOARD (Continued)

THE EXECUTIVE BOARD'S RESPONSIBILITY

The Executive Board is responsible for preparing the Consolidated Financial Statements for the financial period ended 30 June 2026, which give a true and fair view of the Company's financial position as at 30 June 2026 and of its results and cash flows for the financial period then ended. The Executive Board believes there were no contingent events that might affect the going concern of the Company. In preparing those Consolidated Financial Statements, the Executive Board 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 Consolidated Financial Statements;
- Prepare the Consolidated 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 Consolidated Financial Statements to minimize errors and frauds.

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

On behalf of the Board of Directors,



Kieu Van Khoa

Chairman of BOD

Hanoi, 30 July 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

			30/06/2026	01/01/2026
	Code	Notes	VND	VND
ASSETS				
A. CURRENT ASSETS	100		456.039.795.677	263.022.041.476
I. Cash and cash equivalents	110	5.1	212.036.894.195	101.230.565.045
1. Cash	111		62.036.894.195	101.230.565.045
2. Cash equivalents	112		150.000.000.000	-
II. Current financial investments	120		-	-
III. Current receivables	130		191.956.179.089	148.681.787.703
1. Current trade receivables	131	5.2	102.650.572.425	51.409.446.259
2. Current advance to suppliers	132	5.3	89.295.641.379	97.200.419.986
3. Other current receivables	135	5.4	9.965.285	71.921.458
IV. Inventories	140		51.412.630.481	12.898.421.516
1. Inventories	141	5.6	51.412.630.481	12.898.421.516
V. Current biological assets	150		-	-
VI. Other current assets	160		634.091.912	211.267.212
1. Current prepaid expenses	161	5.5	522.408.565	204.734.281
2. Deductible value added tax	162		108.683.347	3.532.931
3. Taxes and other receivables from the State	163	5.14	3.000.000	3.000.000
B. NON - CURRENT ASSETS	200		144.637.511.278	141.186.127.719
I. Non - current receivables	210		2.285.636.000	2.180.000.000
1. Other non-current receivables	215	5.4	2.285.636.000	2.180.000.000
II. Fixed assets	220		115.009.747.777	117.184.431.819
1. Tangible fixed assets	221	5.9	44.972.097.777	47.146.781.819
- Historical cost	222		50.845.972.763	51.606.917.863
- Accumulated depreciation	223		(5.873.874.986)	(4.460.136.044)
2. Financial leases fixed assets	224		-	-
3. Intangible fixed assets	227	5.10	70.037.650.000	70.037.650.000
- Historical cost	228		70.143.191.800	70.143.191.800
- Accumulated depreciation	229		(105.541.800)	(105.541.800)
III. Non - current biological assets	230		-	-
IV. Investment properties	240	5.7	24.155.661.481	20.372.308.613
- Historical cost	241		25.378.860.327	21.407.088.327
- Accumulated depreciation	242		(1.223.198.846)	(1.034.779.714)
V. Non - current assets in progress	250		-	-
VI. Non - current financial investments	260		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in joint-ventures, associates	262		-	-
3. Investment in other entities	263		-	-
VII. Other non - current assets	270		3.186.466.020	1.449.387.287
1. Non - current prepaid expenses	271	5.5	3.186.466.020	1.449.387.287
TOTAL ASSETS (280 = 100 + 200)	280		600.677.306.955	404.208.169.195

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

			30/06/2026	01/01/2026
RESOURCES	Code	Notes	VND	VND
C. LIABILITIES	300		228.649.032.707	189.597.286.086
I. Current liabilities	310		180.836.121.368	140.602.602.086
1. Current trade payables	311	5.11	53.720.501.929	10.503.198.561
2. Current prepayments from customers	312	5.12	-	1.726.064.217
3. Payment of dividends and profits	313		6.214.466.000	
4. Current taxes and other payables to the State	314	5.13	14.369.797.113	14.834.627.846
5. Payables to employees	315		890.322.398	579.694.000
6. Current accrual expenses	316	5.14	752.685.448	536.766.956
7. Short-term deferred revenue	319	5.16	-	54.000.000
8. Other current payables	320	5.15	174.821.643	300.709.439
9. Current loans and finance lease liabilities	321	5.17	104.713.526.837	112.067.541.067
II. Non - current liabilities	330		47.812.911.339	48.994.684.000
1. Other non - current payables	338	5.15	715.450.000	378.000.000
2. Non - current loans and financial leases	339	5.17	47.097.461.339	48.616.684.000
D - OWNER'S EQUITY	400		372.028.274.248	214.610.883.109
I. Owner's equity	410		372.028.274.248	214.610.883.109
1. Contributed capital	411	5.18	341.814.520.000	159.895.300.000
- Ordinary shares with voting rights	411a		341.814.520.000	159.895.300.000
- Preference shares	411b		-	-
2. Capital surplus	412		(526.100.000)	-
3. Undistributed post-tax profits	420		15.332.715.651	39.708.102.047
- Undistributed post-tax profits accumulated by the end of the previous period	420a		2.421.306.047	3.152.108.823
- Undistributed post-tax profits of current period	420b		12.911.409.604	36.555.993.224
4. Non-controlling interests	429		15.407.138.597	15.007.481.062
TOTAL RESOURCES (440 = 300 + 400)	440		600.677.306.955	404.208.169.195

Hanoi, 30 July 2026

Prepared

Chief Accountant

Chairman of BOD

Le Van Hung

Le Van Hung

Kieu Van Khoa



CONSOLIDATED INCOME STATEMENT
For the financial period ended 30 June 2026

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	161.314.123.785	136.793.038.247	302.720.180.685	208.693.783.918
2. Revenue deductions	02		2.201.122	-	2.201.122	-
3. Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10		161.311.922.663	136.793.038.247	302.717.979.563	208.693.783.918
4. Costs of goods sold	11	6.2	144.720.659.061	130.802.998.236	269.321.127.947	198.788.831.446
5. Gross profit/(loss) from sale of goods and rendering of services (20 = 10 - 11)	20		16.591.263.602	5.990.040.011	33.396.851.616	9.904.952.472
6. Gain/Loss from disposal of investment property	21		-	-	-	-
7. Finance income	22	6.3	484.803.654	443.532.472	489.137.345	444.144.616
8. Finance expenses	23	6.4	4.132.955.497	2.861.258.833	7.744.404.061	4.081.136.351
- In which: Interest expense	24		4.116.305.855	2.861.258.833	7.711.923.598	4.081.136.351
9. Selling expenses	25	6.5	1.513.531.216	532.810.683	3.048.034.548	832.911.432
10. General and administrative expenses	26	6.5	3.194.509.005	1.326.509.178	5.547.787.997	2.562.310.713
11. Profit/(loss) in associates, joint venture companies	27		-	-	-	-
12. Net profit/(loss) from operating activities {30 = 20 + 21 + (22 - 23) - (25 + 26) + 27}	30		8.235.071.538	1.712.993.789	17.545.762.355	2.872.738.592
13. Other income	31	6.6	37.484.241	-	892.138.786	-
14. Other expenses	32	6.6	237.726.897	12.585.199	1.706.391.188	12.683.119
15. Other profit/(loss) (40 = 31 - 32)	40		(200.242.656)	(12.585.199)	(814.252.402)	(12.683.119)
16. Profit/(loss) before tax (50 = 30 + 40)	50		8.034.828.882	1.700.408.590	16.731.509.953	2.860.055.473
17. Current corporate income tax expense	51	6.8	1.755.845.600	340.081.718	3.495.181.814	572.011.095
18. Deferred corporate income tax expense	52		-	-	-	-
19. Net profit/(loss) after tax (60 = 50 - 51 - 52)	60		6.278.983.282	1.360.326.872	13.236.328.139	2.288.044.378
20. Attributable to the owners of the parent	61		6.130.038.318	1.360.326.872	12.911.409.604	2.288.044.378
21. Attributable to non-controlling interests	62		148.944.964	-	324.918.535	-
22. Earnings per share	70	6.9	424	90	424	90
23. Diluted earnings per share	71	6.10	218	90	218	90

Prepared

Le Van Hung

Chief Accountant

Le Van Hung



CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the financial period ended 30 June 2026

ITEMS	CODE NOTES	Financial period ended 30 June 2026 VND	Financial period ended 30 June 2025 VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit/(loss) before tax	01	16.731.509.953	2.860.055.473
2. Adjustment for:			
- Depreciation	02	1.734.795.246	1.227.851.525
- Provisions	03	-	-
- Profit (loss) from invesment activities	05	99.152.756	(889.719)
- Borrowing costs	06	7.724.219.077	4.081.136.351
3. Operating profit/(loss) before changes in working capital	08	26.289.677.032	8.168.153.630
- Increase/(decrease) in receivables	09	(50.854.518.089)	(31.394.036.072)
- Increase/(decrease) in inventories	10	(38.514.208.965)	23.107.712.187
- Increase/(decrease) in payables (Other than interest, corporate income tax payable)	11	45.748.044.449	(86.218.418.978)
- Increase/(decrease) in prepaid expenses	12	(2.054.753.015)	227.661.950
- Interest paid	14	(7.537.098.336)	(3.988.213.451)
- Corporate income tax paid	15	(300.489.205)	-
Net cash inflows (outflows) from operating activities	20	(27.223.346.129)	(90.097.140.734)
II. CASH FLOW FROM INVESTING ACTIVITIES			
1. Purchase and construction of fixed assets and other long - term assets	21	(4.777.208.718)	(38.017.709.318)
2. Proceeds from sale, disposals of fixed assets and other long - term assets	22	845.454.545	-
3. Proceeds from disposal of investments in other entities	26	-	34.396.000.000
4. Interest and dividends received	27	439.137.345	889.719
Net cash inflows (outflows) from investing activities	30	(3.492.616.828)	(3.620.819.599)
III. CASH FLOW FROM FINANCIAL ACTIVES			
1. Borrowing received	33	89.624.414.841	161.569.113.149
2. Borrowing repayment	34	(108.297.651.732)	(73.537.283.867)
Net cash inflows (outflows) from financial activities	40	141.522.292.107	88.031.829.282
NET CASH INFLOWS (OUTFLOWS)	50	110.806.329.150	(5.686.131.051)
Cash and cash equivalents at the beginning of the year	60 5.1	101.230.565.045	33.196.042.677
Effect of foreign exchange on cash and cash equivalents	61	-	-
Cash and cash equivalents at the end of the year	70 5.1	212.036.894.195	27.509.911.626

Hanoi, 30 July 2026

Prepared

Chief Accountant

Chairman of BOD

Le Van Hung

Le Van Hung



Kieu Van Khoa

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period ended 30 June 2026

1. CORPORATE INFORMATION

1.1 Formal equity

Big Invest Group Joint Stock Company (name changed from Big Invest Group Joint Stock Company formerly 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, as subsequently amended, with the 16th amendment dated 29 June 2026 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

Authorized Capital of the Company under the 16th Amended Enterprise Registration Certificate No. 0108045831 dated 29 June 2026 is VND 341,814,520,000 (*In word: Three hundred forty one billion eight hundred fourteen million five hundred twenty 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, Cau Giay ward, Hanoi.

The number of Company's employees as at 30 June 2026 was 23 people, of which manager was 08. (The number of Company's employees as at 31 December 2025 was 33 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 CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

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, agricultural products, brokerage consulting, 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 2026, the Company has subsidiaries and associates as below:

Subsidiaries	Location	Main activities	Proportion of voting power held	Proportion of ownership interest	Proportion of benefit-cost
Big Bro Brokerage Joint Stock Company	62/6 Khuc Thua Du Street, Cau Giay Ward, Hanoi	Brokerage services	90%	90%	90%
Big CT Trading and Services Joint Stock Company	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City	Construction materials business	90%	90%	90%
Big Hotel Technology Joint Stock Company	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City	Real estate and accommodation services business	60%	60%	60%
Big EXPO Import Export Joint Stock Company	503-505 Hoang Lien Street, Lao Cai Ward, Lao Cai Province	Agricultural products business	90%	90%	90%
Big FNB Joint Stock Company	No. 95 Vo Thi Sau, Xuan Hoa Ward, HCM City	Food & Beverage	98%	98%	98%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

1.4 The Company's structure (Continued)

As at 30 June 2026, the Company has and associates as below:

Name	Address
Branch in Ho Chi Minh city	No. 94 Nguyen Thi Thap, Tan Hung Ward, Ho Chi Minh City
Branch in Da Nang city (*)	No. 26 Phan Huy Thuc, Son Tra Ward, Da Nang City
Branch in Lao Cai	No. 503 - 505 Hoang Lien, Lao Cai Ward, Lao Cai
Representative office in Hanoi (*)	No. 68, Tran Thai Tong Street, Cau Giay Ward, Hanoi
Representative office in Da Nang	No. 24 Chinh Huu, An Hai Ward, Da Nang City
Trung Son Business location	No. 35-37, Street No. 4, Trung Son Residential Area, Hamlet 4, Binh Chanh Commune, HCM City
Vung Tau Business location	No. 147-169 Hoang Hoa Tham, Vung Tau Ward, Ho Chi Minh City
Can Tho Business location	No. 31-33 Tran Quang Khai, Cai Khe Ward, Can Tho City
The Company Business location	No. 95 Vo Thi Sau, Xuan Hoa Ward, Ho Chi Minh City

(*): Da Nang branch and Representative office in Hanoi is in the process of closing tax code but has not completed it.

1.5 Declaration on comparative information in the Consolidated Financial Statements

The Company consistently applies accounting policies according to the Corporate Accounting System issued together with Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance, therefore, information and data are presented in the Consolidated Financial Statements is comparable.

The financial period from 1 October 2025 to 31 December 2025 is the Company's first consolidated accounting period. The figures presented in the Financial Statements for the financial period ended 30 June 2025 are derived from the parent company's separate financial statements and are for presentation purposes only and are not comparable.

1. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

2.1 Accounting period

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

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 Consolidated Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting System approved by the Minister of Finance in Circular No. 99/2025/TT-BTC dated 27 October 2025 .

2.2 Declaration of compliance with Accounting Standards and Accounting System

The Company's Executive Board 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 Consolidated Financial Statement.

4. ACCOUNTING POLICIES APPLIED

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Basic for preparing Consolidated financial statement

The accompanying Consolidated Financial Statements are prepared in accordance with Circular No. 43/2026/TT-BTC dated 20 April 2026, by the Minister of Finance, amending and supplementing some articles of Circular 202/2014/TT-BTC dated 22 December 2014, of the Ministry of Finance on guiding the method of preparing and presenting consolidated financial statements, specifically:

Consolidated 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.

Subsidiaries are fully consolidated from the date of acquisition, which is the date the Company obtains control, and continue to be consolidated until the date the Company actually ceases control of the subsidiary.

The financial statements of the parent company and its subsidiaries used for consolidation are prepared for the same fiscal year and apply consistent accounting policies. Where necessary, adjustments are made to the financial statements of subsidiaries to ensure consistency with the accounting policies applied at the parent company. Intercompany transactions, liabilities, and unrealized gains and losses arising from intercompany transactions are completely eliminated when consolidating financial statements.

Non-controlling interests

Non-controlling interests include the value of non-controlling shareholder interests at the initial business combination date and the non-controlling shareholder's share in the change in total equity since the business combination date. Losses corresponding to the non-controlling's share exceeding their share of the subsidiary's total equity are deducted from the Company's interest, unless the non-controlling shareholder has a binding obligation and the ability to offset such loss.

Business consolidation

The assets, liabilities and contingent liabilities of the subsidiary are determined at fair value at the date of acquisition of the Subsidiary. Any excess between the purchase price and the total fair value of the acquired asset is recognized as goodwill. Any deficiency between the purchase price and the total fair value of the acquired asset is recognized in the consolidated operating results of the accounting period in which the acquisition of the subsidiary occurs.

Accounting estimates

To comply with Accounting Standards, Accounting System and regulations in Vietnam, the Executive Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the Consolidated Financial Statements as well as revenue and expenditure in the fiscal year. Although the accounting estimates are made with the knowledge of the Executive 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 CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Financial investments

Other investments

Other investments are presented at cost in the Consolidated Financial Statements.

Distributions of profits received by the Company from the accumulated profits of the companies after the date of investment are recognized in the Company's income statement for the fiscal year. 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 Consolidated 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.

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:

	Years
Buildings and structures	06 - 25 years
Means of transport	06 - 12 years

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

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, Lao Cai Ward, Lao Cai Province, and No. 31-33 Tran Quang Khai, Cai Khe Ward, 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.

Accounting principle and depreciation of Investment properties

Expenses related to investment properties incurred after initial recognition must be recognized as production and business expenses in the year, 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

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 repaired cost and fire protection system

Office repaired costs are allocated to expenses using the straight-line method over an allocation period of 24 to 49 months.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of prepaid expenses (Continued)

Others

Other prepaid costs include insurance allocated for 12 months, repair cost of fire protection system allocated for 36 months, software allocated for 24 months, internet fees, digital signatures... allocated for 06 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 fiscal year 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, other expense... payable in June 2026.

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 leasing, and revenue from short-term accommodation rentals.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Revenue and other revenue (Continued)

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.

Revenue from interest on deposits and other income

Other revenue includes interest income from deposits and discounts on payments. Interest income is recognized on an accrual basis (taking into account the effective yield of the asset), unless the recoverability of interest is uncertain. Discounts on payments are recognized when actually incurred.

Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold, services provide and leasing real estate 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 incurred during the year including expenses of borrowing.

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

4. ACCOUNTING POLICIES APPLIED (Continued)

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 Executive board considers that the Company operates in business segments are trade and service businesses and in a geographical segment which is mainly Vietnam, so the segment report will be prepared according to business segments.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	60.942.346.129	131.483.884
Cash at bank	1.094.548.066	101.099.081.161
Cash equivalents	150.000.000.000	-
- Term deposit under 3 month (*)	150.000.000.000	-
Total	212.036.894.195	101.230.565.045

(*) Time deposit contract with a one-month maturity and an interest rate of 4.75% per annum.

5.2 Current trade receivables

	30/06/2026	01/01/2026
	VND	VND
OPMEC Company Limited	4.458.000.000	5.996.607.987
Industrial Mechanics and Automation Co., Ltd	384.320.121	2.235.077.765
Minh Dang Import-Export Trading Investment Group JSC	-	3.192.532.188
An Phong CT Production and Trading Co., Ltd	-	4.742.211.600
Binh An Hung Yen Maritime Development Investment JSC	4.160.936.750	9.869.245.150
GP Resource Company Limited	5.357.443.409	9.657.443.409
Danh Pham Import-Export Trading JSC	-	4.709.873.490
Thoi Phong trading service JSC	6.338.756.126	-
T&T Food Rice Agricultural Products and Food Co., Ltd.	9.690.000.000	-
Thanh Hieu Construction Development Trading Co., Ltd.	8.243.540.037	-
Minh Triet Agricultural Produce Trading Co., Ltd.	5.415.000.000	-
Khang Thinh Vuong General Trading and Service Joint Stock Com	4.619.031.400	-
Hai Duong Technical and Trading Co., Ltd.	2.806.000.000	-
Van Xuan Investment, Production, Trading and Service Joint Stock	1.990.506.000	-
Others	49.187.038.582	11.006.454.670
Total	102.650.572.425	51.409.446.259

5.3 Current advance to suppliers

	30/06/2026	01/01/2026
	VND	VND
TMDV TNB Joint Stock Company	40.757.552.532	21.671.933.332
Thuan Thien Construction Materials Trading Co., Ltd	8.927.415.194	13.619.274.400
Nam Phuong Xanh Co., Ltd.	6.220.879.000	21.917.000.000
Thien Long Trading and Service Investment Co., Ltd.	3.453.222.590	21.725.963.190
Vuong Hung Thinh Service Development Joint Stock Company	4.140.566.811	18.210.999.464
Nhat Thien Construction and Trading Services Company	6.865.287.208	-
Others	18.930.718.044	55.249.600
Total	89.295.641.379	97.200.419.986

5.4 Other receivables

	30/06/2026	01/01/2026
	VND	VND
Current	9.965.285	71.921.458
Advance	1.243.628	67.829.595
Other current receivables	8.721.657	4.091.863
- Others	8.721.657	4.091.863
Non-current	2.285.636.000	2.180.000.000
Deposit	2.285.636.000	2.180.000.000
Total	2.295.601.285	2.251.921.458

In which

Other receivables from related parties

Details in note 7.1

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

5.5 Prepaid expenses

	30/06/2026 (VND)	01/01/2026 (VND)
Current	522.408.565	204.734.281
Tools and supplies	120.781.208	124.905.476
Insurance expense	53.609.594	37.387.004
Office repair	268.966.389	
Others	79.051.374	42.441.801
Non - current	3.186.466.020	1.449.387.287
Tools and supplies	475.190.300	368.916.665
Office and hotel repair	2.478.277.436	892.696.685
Fire protection system	168.446.496	187.519.162
Others	64.551.788	254.775
Total	3.577.464.734	1.654.121.568

5.6 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Cost	Provision	Cost	Provision
Merchandise	51.412.630.481	-	12.898.421.516	-
Total	51.412.630.481	-	12.898.421.516	-

5.7 Increased/ Decreased investment real estate

Currency: VND

	Opening Balance	Increase during the period	Decreased during the period	Closing Balance
INVESTMENT REAL ESTATE FOR LEASE				
HISTORICAL COST	21.407.088.327	3.971.772.000	-	25.378.860.327
Building and land use right	21.407.088.327	3.971.772.000	-	25.378.860.327
DEPRECIATION	1.034.779.714	188.419.132	-	1.223.198.846
Building and land use right	1.034.779.714	188.419.132		1.223.198.846
NET BOOK VALUE	20.372.308.613	3.783.352.868		24.155.661.481
Building and land use right	20.372.308.613	3.783.352.868		24.155.661.481

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, Gia Loc ward, Tay Ninh province.

Revenue and cost of goods sold related to Investment real estate for lease for the period ended 30 June 2026 are presented in Notes 6.1 and 6.2 with the amounts of VND 98.181.819 and VND 94.070.883 respectively.

In accordance with Vietnamese Accounting Standard (VAS) No. 05 – Investment Property, the fair value of Real estate as at 30 June 2026 must be presented. However, with the asset being the land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, the Company does not have sufficient information to determine the fair value of this asset as at the date of preparing the consolidated statement of financial position

The remaining value of investment properties used as collateral for loans as at 30 June 2026 amounted to VND 20.278.237.730 (01 January 2026: VND 20.372.308.613).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Continued)

5.9 Increased/ Decreased Tangible fixed assets

Currency: VND

	Building and structure	Transportation equipment	Management equipment and tools	Total
HISTORICAL COST				
As at 01 January 2026	48.555.190.591	3.051.727.272	-	51.606.917.863
Purchased in period		745.976.000	59.460.718	805.436.718
Disposal		(1.566.381.818)		(1.566.381.818)
As at 30 June 2026	48.555.190.591	2.231.321.454	59.460.718	50.845.972.763
ACCUMULATED DEPRECIATION				
As at 01 January 2026	4.329.604.224	130.531.820	-	4.460.136.044
Depreciation in period	1.406.061.168	139.241.350	1.073.596	765.933.352
Disposal		(132.637.172)		(132.637.172)
As at 30 June 2026	5.735.665.392	137.135.998	1.073.596	5.093.432.224
NET BOOK VALUE				
As at 01 January 2026	44.225.586.367	2.921.195.452	-	47.146.781.819
As at 30 June 2026	42.819.525.199	2.094.185.456	58.387.122	44.972.097.777

The remaining value of tangible fixed assets used as collateral for loans as of 30 June 2026 is VND 44.972.097.777 (01 January 2026: VND 47.146.781.819).

5.10 Increased/ Decreased Intangible fixed assets

Currency: VND

	Land use rights	Computer software	Total
HISTORICAL COST			
As at 01 January 2026	70.037.650.000	105.541.800	70.143.191.800
Increase during the period	-	-	-
Purchased in period			
As at 30 June 2026	70.037.650.000	105.541.800	70.143.191.800
ACCUMULATED DEPRECIATION			
As at 01 January 2026	-	105.541.800	105.541.800
As at 30 June 2026	-	105.541.800	105.541.800
NET BOOK VALUE			
As at 01 January 2026	70.037.650.000	-	70.037.650.000
As at 30 June 2026	70.037.650.000	-	70.037.650.000

The remaining value of intangible fixed assets used as collateral for loans as of 30 June 2026 is VND 70.037.650.000 (01 January 2026: VND 70.037.650.000).

The historical cost of fixed assets includes assets that have been fully depreciated but are still in use as of 30 June 2026 of VND 105,541,800 (01 January 2026: VND 105,541,800).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5. (Continued)

5.11 Trade payables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Current	53.720.501.929	53.720.501.929	10.503.198.561	10.503.198.561
IDcast Vietnam Pressure Casting Joint Stock Company	68.960.656	68.960.656	798.739.686	798.739.686
SGG Architecture Construction Corporation	945.377.510	945.377.510	1.346.698.245	1.346.698.245
M.A.P Global JSC	-	-	441.480.871	441.480.871
An Thai Automobile JSC	-	-	1.560.880.000	1.560.880.000
Nhat Thien Construction Trading and Service JSC	-	-	3.913.970.547	3.913.970.547
Tuan Tien Production trading service Co., Ltd	1.647.217.785	1.647.217.785	-	-
Ngoc Thien Import-Export Co., Ltd.	33.788.000.000	33.788.000.000		
CHHEANG DY IMPORT EXPORT CO., LTD.	10.472.133.360	10.472.133.360		
Others	6.798.812.618	6.798.812.618	2.441.429.212	2.441.429.212
Non - current	-	-	-	-
Total	53.720.501.929	53.720.501.929	10.503.198.561	10.503.198.561

5.12 Current customer advances

	30/06/2026 (VND)		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Hai Phuc Thinh Steel Manufacturing and Trading Co., Ltd	-	-	719.064.217	719.064.217
Dai Viet Luxury Trading and Service Co., Ltd	-	-	900.000.000	900.000.000
Industrial Mechanics and Automation Co., Ltd	-	-	-	-
Others	-	-	107.000.000	107.000.000
Total	-	-	1.726.064.217	1.726.064.217

5.13 Taxes and payables to the State

a. Taxes and payables to the State

	01/01/2026 (VND)	Payable in the period	Paid in the period	30/06/2026 (VND)
Value added tax	5.261.741.337	2.792.851.530	6.498.096.850	1.556.496.017
Corporate income tax	9.197.926.991	3.495.181.814	300.489.205	12.392.619.600
Personal income tax	170.959.518	186.458.522	142.069.876	215.348.164
Fee, charges and others	204.000.000	205.333.332	204.000.000	205.333.332
Total	14.834.627.846	6.679.825.198	7.144.655.931	14.369.797.113

5.13 Taxes and payables to the State (Continued)

b. Taxes and receivables to the State

	30/06/2026 VND	01/01/2026 VND
Business-license tax overpaid	3.000.000	3.000.000
Total	3.000.000	3.000.000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Continued)

5.14 Current accrued expenses

	30/06/2026	01/01/2026
	VND	VND
Bank loan interest	420.160.675	373.702.934
Electricity and water costs	303.522.379	154.863.990
Others	29.002.394	8.200.032
Total	752.685.448	536.766.956

5.15 Other payables

	30/06/2026	01/01/2026
	VND	VND
Current	174.821.643	300.709.439
Social Insurance	42.360.000	44.494.278
Health Insurance	7.290.000	6.097.500
Unemployment Insurance	3.240.000	2.710.000
Trade union Fund	9.860.000	
Current deposit	111.500.000	243.600.000
Other payables	571.643	3.807.661
Others (*)	571.643	3.807.661
Non - current	715.450.000	378.000.000
Non - current deposit	715.450.000	378.000.000
Total	890.271.643	678.709.439

5.16 Current unearned revenue

	30/06/2026	01/01/2026
	VND	VND
Office rental revenue		54.000.000
Total	-	54.000.000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

5.17 Loans and finance leases

a. Loans

	30/06/2026 (VND)		During the period		01/01/2026 (VND)	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
Current loan	100,694,414,841	101,166,914,841	112,609,414,841	120,159,429,067	108,244,429,067	108,244,429,067
+ Loc Phat Vietnam Joint Stock Commercial Bank - ho Chi Minh City Branch (i)	18,806,249,596	18,806,249,596	18,806,249,596	18,803,658,564	18,803,658,564	18,803,658,564
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch (ii)	-	-	-	35,000,000,000	35,000,000,000	35,000,000,000
+ Military Commercial Joint Stock Bank - Cu Chi Branch (iii)	43,973,165,245	43,973,165,245	43,973,165,245	16,532,287,704	16,532,287,704	16,532,287,704
+ Vietnam Prosperity JS Commercial Bank - Ho Chi Minh City Branch (iv)	14,915,000,000	14,915,000,000	29,830,000,000	29,830,000,000	14,915,000,000	14,915,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (v)	20,000,000,000	20,472,500,000	20,000,000,000	19,993,482,799	19,993,482,799	19,993,482,799
+ Tin Viet Finance Company (vi)	1,000,000,000	1,000,000,000	-	-	1,000,000,000	1,000,000,000
+ Dien Luc Finance Company (vii)	2,000,000,000	2,000,000,000	-	-	2,000,000,000	2,000,000,000
Non-current loan due to date	4,019,111,996	4,019,111,996	1,264,277,996	1,068,278,000	3,823,112,000	3,823,112,000
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	1,793,112,000	1,793,112,000	448,278,000	448,278,000	1,793,112,000	1,793,112,000
Branch (ii)	-	-	-	150,000,000	150,000,000	150,000,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	1,880,000,000	1,880,000,000	470,000,000	470,000,000	1,880,000,000	1,880,000,000
+ Vietnam Prosperity Bank - Head Office (iv)	255,999,996	255,999,996	255,999,996	-	-	-
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (v)	90,000,000	90,000,000	90,000,000	-	-	-
Total	104,713,526,837	105,186,026,837	113,873,692,837	121,227,707,067	112,067,541,067	112,067,541,067
Non - current loan	47,097,461,339	47,097,461,339	1,730,000,000	3,249,222,661	48,616,684,000	48,616,684,000
+ Vietnam Prosperity Bank - Ho Chi Minh City Branch (i)	22,712,628,000	22,712,628,000	-	896,556,000	23,609,184,000	23,609,184,000
+ SHINHAN Vietnam Bank Limited - Phu My hung Branch (ii)	-	-	-	937,500,000	937,500,000	937,500,000
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (iii)	23,130,000,000	23,130,000,000	-	940,000,000	24,070,000,000	24,070,000,000
+ Vietnam Prosperity Bank - Head Office (iv)	917,333,339	917,333,339	1,280,000,000	362,666,661	-	-
+ Vietnam Bank for Agriculture and Rural Development - Lao Cai Branch (v)	337,500,000	337,500,000	450,000,000	112,500,000	-	-
Total	151,810,988,176	152,283,488,176	115,603,692,837	124,476,929,728	160,684,225,067	160,684,225,067

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

5.17 Loans and finance leases (Continued)

b. Current loan details

- (i) *Loc Phat Vietnam Commercial Joint Stock Bank - Ho Chi Minh City Branch*
Credit limit contract No. HD/TD503202500061 dated 21 May 2025, loan limit is 28,000,000,000 VND, loan term is 12 months from 21 May 2025. The company borrows to serve production and business activities. This loan bears interest for each disbursement. The loan is secured by land use rights and assets on land of 9 plots of land in Suoi Cao A hamlet, Gia Loc ward, Tay Ninh province (Notes 5.8) and assets of a third party.
- (ii) *Joint Stock Commercial Bank for Foreign Trade of Vietnam - Saigon Branch*
Credit limit contract No. 0114/SGN.KHDN/LD25 dated 13 May 2025 and Amended and supplemented contract No. 0114/SGN.KHDN/LD25-01 dated 10 June 2025, credit limit is 35,000,000,000 VND, the credit limit will be valid for 36 months from 13 May 2025. The loan limits include: Loan Agreement No. 0115/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0115/SGN.KHDN/LD25-01 dated 10 June 2025, Guarantee Agreement No. 0116/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0116/SGN.KHDN/LD25-01 dated 10 June 2025, Letter of Credit Agreement No. 0117/SGN.KHDN/LD25 dated 13 May 2025, Amendment Agreement No. 0117/SGN.KHDN/LD25-01 dated 10 June 2025. The loan limit maintenance period is 12 months. The maximum loan term for each loan is 6 months. Loan interest rate is specifically stated on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. Collateral includes: 2,500,000 BIG shares of Big group Holdings Joint Stock Company deposited in account No. 094C024305.01 at Nhat Viet Securities Joint Stock Company and assets of third parties.
- (iii) *Military Commercial Joint Stock Bank - Cu Chi Branch*
Credit limit contract No. 281932.25.900.37054416.TD dated 10 April 2025 and Appendix No. 281932.25.900.37054416.TD.PL01 dated 10 April 2025, Appendix No. 281932.25.900.37054416.TD.PL02 dated 16 April 2025, and Appendix No. 281932.25.900.37054416.TD.PL03 dated 11 September 2025. The loan limit is VND 30,000,000,000, credit term from 10 April 2025 to 17 February 2026. Loan interest rate is specified on each Debt Receipt. The company borrows capital to supplement working capital for production and business activities. The loan is secured by assets of a third party.
- (iv) *Vietnam Prosperity Bank - Ho Chi Minh City Branch*
Credit Limit Agreement No. 394849.26.900.37054416.TD dated April 7, 2026. Credit limit: VND 60,000,000,000; credit term: from April 7, 2026, to April 7, 2027. The applicable interest rate is specified in each individual Debt Acknowledgement. The Company borrows funds to supplement working capital for production and business operations. The loan is secured by independent collateral, goods, and receivables; and land use rights regarding Land Plot No. 490, Map Sheet No. 7, Cluster 6, Ward 6, Soc Trang City, Soc Trang Province (currently Cluster 6, Soc Trang Ward, Can Tho City, pursuant to the Certificate of Land Use Rights, Ownership of Houses and Other Assets Attached to Land No. C/412120, Issuance Registration No. CS00353, issued by the Department of Natural Resources and Environment of Soc Trang Province on October 18, 2017; information updated on July 3, 2018; transfer updated on April 10, 2026).
- (v) *Vietnam Prosperity Bank - Ho Chi Minh City Branch*
Loan under the Framework Agreement on Credit Granting No. CLC-38542/7961974/TTK dated 24 March 2025; 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 35,000,000,000. Credit term: 12 months. Interest rate according to each debt receipt. Purpose: Supplementing capital for iron, steel and other metal trading activities. The loan is secured by assets of a third party.
- (v) *Bank for Agriculture and Rural Development - Lao Cai Branch*
Credit contract No. 8800-LAV202401178/hdtd dated 31 July 2024, credit limit: VND 20,000,000,000. Term: 12 months from 31 July 2024. Interest rate of 5.5%/year with periodic adjustment every 2 months. Loan purpose is to supplement working capital. Collateral is Land Use Rights: Land plot 39, map No. 27, Hoang Lien Street, Lao Cai City, area 216.82m², House on land with area 121.8m², floor area 639m² according to the certificate of land use rights, house ownership rights and assets attached to land No. DL 515047 issued by Lao Cai Provincial Land Registration Office on 11 August 2023 in the name of the Company. (Details in Notes No. 5.9 and 5.10).
- (vi) *Tin Viet Finance Company*
Credit limit agreement No. 2200006694 dated 12 November 2025. Limit: VND 2,000,000,000. Limit maintenance period: 12 months from the date of disbursement. Loan interest rate is specifically stated on each Debt Receipt. Purpose of loan: supplementing working capital. The loan is unsecured.
- (vii) *Dien Luc Finance Company*
Credit limit agreement No. MSLADWL355121 dated 4 December 2025. Limit: VND 1,000,000,000. Limit maintenance period: 12 months from the date of disbursement. Loan interest rate is specifically stated on each Debt Receipt. Purpose of loan: supplementing working capital. The loan is unsecured.

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

5.17 Loans and finance leases (Continued)

(i) *Vietnam Prosperity Bank - Ho*

from 25 March 2025. Loan purpose is to purchase real estate. Interest rate 11.5% from 25 March 2025 and adjusted every 12 months. Collateral is Land Use Rights Certificate No. AA 01294321, Certificate No. C/LC-568424-01, dated 24 March 2022 (Long-term loan contract), Disbursement request and Debt acknowledgement contract dated 23 March 2023. Limit: VND 26,000,000,000. Term: 180 months. VP2334 Can Tho Land Registration Office issued on May 14, 2025. Land plot No. 406, map sheet No. 59, address 31-33 Tran Quang Khai Street, Cai Khe Ward, Can Tho City, in the name of the Company, (Details in Notes No. 5.9 and 5.10).

(ii) SHINHAN Bank Vietnam Limited - Phu My Hung Branch

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

(iv) *Vietnam Prosperity Bank - Head Office*

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

Loan under Credit Contract 8800-LAV-202600342 dated 03 March 2026, limit of VND 450,000,000, loan term of 60 months from 03 March 2026. Loan interest rate is 10%/year from 03 March 2026, loan interest is adjusted every 6 months. Purpose of loan is to purchase assets as cars for business activities. The collateral is a Mazda CX5 of the Company. (Details in Notes No. 5.9 and 5.10).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

5. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED STATEMENT OF FINANCIAL POSITION
(Continued)

5.18 Owner's equity

a. Increase and decrease in owner's equity

	Contributed legal capital	Undistributed earnings	Non-controlling interests	Total
Beginning balance of previous year	150.846.890.000	12.200.518.823	-	163.047.408.823
Capital increase during the year at its subsidiaries			15.000.000.000	15.000.000.000
Profit from previous year		36.555.993.224	7.481.062	36.563.474.286
Transfer profits into capital				-
Dividend to shareholders	9.048.410.000	(9.048.410.000)		-
Ending balance of previous year/ Beginning balance of current year	159.895.300.000	39.708.102.047	15.007.481.062	214.610.883.109
Capital increase in this year	181.919.220.000			181.919.220.000
Profit for this period		12.911.409.604	399.657.535	13.311.067.139
Transfer profits into capital				-
Dividend to shareholders (*)		(31.072.330.000)		(31.072.330.000)
Distribution of funds	-	-		-
Other reductions	(526.100.000)	(6.214.466.000)		(6.740.566.000)
Ending balance	341.288.420.000	15.332.715.651	15.407.138.597	372.028.274.248

b. Detail of owner's equity

	30/06/2026 VND	01/01/2026 VND
Mr. Vo Phi Nhat Huy	62.190.210.000	32.000.560.000
Mr. Tran Sinh Vuong	11.000.000.000	11.000.000.000
Ms. Nguyen Ngoc Nhi	3.700.140.000	
Others	264.924.170.000	116.894.740.000
Total	341.814.520.000	159.895.300.000

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

	Fiscal year ended 30/06/2025 VND	Fiscal year ended 30/06/2025 VND
Contributed capital		
+ Beginning balance	159.895.300.000	150.846.890.000
+ Increase	-	-
+ Ending balance	341.814.520.000	150.846.890.000
Dividends, distributed profits	-	-

d. Shares

	30/06/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	34.181.452	15.989.530
Number of shares sold to the public	34.181.452	15.989.530
Common shares	34.181.452	15.989.530
Number of shares outstanding	34.181.452	15.989.530
Common shares	34.181.452	15.989.530
Par value of outstanding shares (VND/share):	10.000	10.000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

6. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED INCOME STATEMENT

6.1 Revenues from sales of goods and rendering of services

	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Revenue from sales of merchandise, finished goods	144.117.130.692	131.743.942.634
Revenue from rendering of services	17.086.791.971	4.950.436.044
Revenue from real estate business	108.000.000	98.181.819
<i>In which: Revenue from leasing investment real estate</i>	<i>108.000.000</i>	<i>98.181.819</i>
Total	161.203.922.663	136.792.560.497

6.2 Cost of goods sold

	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Cost of merchandise, finished goods	139.162.243.326	128.660.585.560
Cost of services rendered	5.464.344.852	2.048.341.793
Cost of real estate business	94.070.883	94.070.883
<i>In which: Cost of leasing investment real estate</i>	<i>94.070.883</i>	<i>94.070.883</i>
Total	144.720.659.061	130.802.998.236

6.3 Finance income

	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Deposits and loan receivable interest	484.803.654	277.575
Payment discounts	-	443.254.897
Unrealized gain from exchange rate	-	-
Realized gain from foreign exchange rate	-	-
Gains on liquidation of investments	-	-
Total	484.803.654	443.532.472

6.4 Finance expense

	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Loan interest	4.116.305.855	2.861.258.833
Realized gain from foreign exchange rate	-	-
Provision for devaluation of investment	-	-
Others	16.649.642	-
Total	4.132.955.497	2.861.258.833

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

6. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED INCOME STATEMENT (Continued)

6.5 Selling expenses and general and administrative expenses

	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Selling expenses	1.513.531.216	532.810.683
Employee expenses	1.066.652.602	412.239.061
Expenses of office equipments	-	1.452.272
Outsourcing service expenses	420.000.000	97.587.519
Other cash expenses	26.878.614	21.531.831
General and administrative expenses	3.194.509.005	1.326.509.178
Employee expenses	1.393.219.294	832.514.843
Expenses of office equipments	213.039.478	46.912.176
Depreciation expenses of fixed assets	53.304.199	39.159.546
Taxes, charges and fees	-	4.000.000
Outsourcing service expenses	823.956.907	82.800.000
Other cash expenses	710.989.127	321.122.613
Total	4.708.040.221	1.859.319.861

6.6 Other incomes and expenses

	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Other incomes	37.484.241	-
Violations of contracts	37.484.241	-
Disposal of fixed assets	-	-
Other incomes	-	-
Other expenses	237.726.897	12.585.199
Late tax payment and late payment interest on social insurance	237.726.897	12.585.199
Violations of contracts	-	-
Disposal of fixed assets	-	-
Other Income/Other Expenses (Net)	(200.242.656)	12.585.199

6.7 Production and business expenses by factor

	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Raw materials	26.122.777	48.364.448
Labor	2.459.871.896	1.244.753.904
Fixed asset depreciation	1.734.795.246	685.107.926
Outsourcing service expenses	823.956.907	1.393.173.801
Other cash expenses	737.867.741	630.332.458
Total	5.782.614.567	4.001.732.537

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

6. ADDITIONAL INFORMATION ON ITEMS IN THE CONSOLIDATED INCOME STATEMENT

6. (Continued)

6.8 Current corporate income tax (CIT)

	Fiscal year ended 30/06/2026 (VND)	Fiscal year ended 30/06/2025 (VND)
Corporate income tax expense for the current period	1.755.845.600	340.081.718
Adjustment for (under)/over accrual of tax from prior period	-	-
Total	1.755.845.600	340.081.718

6.9 Earnings per share

	Fiscal year ended 30/06/2026 (VND)	Fiscal year ended 30/06/2025 (VND)
Accounting profit after corporate income tax	6.278.983.282	1.360.326.872
Profits distributed to owners of the Parent's ordinary shares	6.130.038.318	1.360.326.872
Average outstanding common shares during the period	34.181.452	15.084.689
Earnings per share (VND/share)	424	90

6.10 Diluted earnings per share

	Fiscal year ended 30/06/2026 (VND)	Fiscal year ended 30/06/2025 (VND)
Accounting profit after corporate income tax	6.278.983.282	1.360.326.872
Profits distributed to common share holders	6.130.038.318	1.360.326.872
Average outstanding common share during the period (Shares)	34.181.452	15.084.689
Additional common shares expected to be issued (*)	-	-
Diluted earnings per share (VND/share)	218	90

(*): The Company increased its charter capital through a share issuance for dividend payment between May 7, 2026, and June 5, 2026, and completed the procedures for amending its business registration on June 29, 2026, specifically as follows:

- Resolution No. 12/2026/BIG/NQ-HĐQT of the Board of Directors dated May 7, 2026, implementing the share issuance for the 2025 dividend payment in accordance with the plan approved by Resolution No. 01/2026/BIG/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated April 29, 2026; Notice No. 17/2026/TB-BIG dated May 21, 2026, regarding the record date for exercising rights to receive cash dividends and stock dividends; and Notice No. 16/2026/TB-BIG dated May 21, 2026, regarding the share issuance for dividend payment;

(*) - The Company executed the issuance plan and approved the results of the public share offering pursuant to Board of Directors Resolution No. 18/2026/BIG/NQ-HĐQT dated June 10, 2026. The Company prepared Report No. 04/2026/BC-BIG dated June 10, 2026, regarding the public offering results of Big Investment Group Joint Stock Company (stock code: BIG) and submitted it to the State Securities Commission, reporting the successful public offering of 3,107,233 shares. Official Letter No. 5446/UBCK-QLCB from the State Securities Commission dated... June 16, 2026 – regarding the receipt of the report on the results of BIG's public share offering: the number of shares successfully offered to the public by Big Group Holdings Investment Joint Stock Company was 3,107,233 (representing 99.9939% of the total shares registered for issuance).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

7 OTHER INFORMATION

7.1 Related parties

a. List of related parties

Related parties	Relationship
Members of the Board of Directors, Board of Supervisors, General Director, other managers, and close individuals in the families of these members	Significant influence

b. Remuneration of the Board of Directors, Supervisors and Managements and other managers

Remuneration of the Board of Directors, Management, Supervisors and other managers of the Company during the period, details are as follows:

		Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Salary and allowances		573.079.729	1.182.080.495
Total		573.079.729	1.182.080.495
		Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Name	Position		
Board of Directors		320.705.557	462.485.554
Mr. Kieu Van Khoa	Chairman	97.111.112	199.999.998
Mr. Vo Phi Nhat Huy	Member	106.372.222	206.930.000
Mr. Vo Thuan Hoa	Independent Board Member	58.333.334	55.555.556
Mr. Tran Nhat Duc	Board Member	58.888.889	-
Ms. Tran Thi Mua Thao	Board Member		
Board of Supervisors			351.344.774
Mr. Tan Loc Louis	Head of Supervisory Board		144.444.444
Mr. Trieu Hieu Khanh	Member		33.333.330
Mrs. Trinh Thi Thanh Phuong	Member (Dismissed on 27 April 2025)		95.320.000
Mr. Vo Tuan Hai	Member		78.247.000
Board of Management and other managers		252.374.172	368.250.167
Mr. Nguyen Phi Nhat Huy	General Director	30.000.000	
Mrs. Tran Thi Mua Thao	Vice General Director (Appointed on 27 May 2026)	68.150.000	161.842.620
Mrs. Nguyen Thi Hao	Vice General Director (Dismissed on 27 May 2025)	-	115.782.547
Mr. Nguyen Minh Khang	Vice General Director (Appointed on 25 February 2026)	104.781.250	
Mr. Nguyen Trong Vinh	Vice General Director (Appointed on 27 May 2026)	-	
Mr. Le Van Hung	Chief Accountant	49.442.922	90.625.000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

7 OTHER INFORMATION (Continued)**7.1 Related parties (Continued)****c. Transactions with related parties**

Related parties	Relationship	Transaction	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Advances				
Mr. Kieu Van Khoa	Chairman	Advance	20.000.000	-
		Refund	20.000.000	-
Mr. Vo Phi Nhat Huy	Member	Advance	51.966.331	200.000.000
		Refund	56.865.478	200.000.000
Mrs. Tran Thi Mua Thao	General Director and Member of the BOD	Advance	200.000.000	1.000.000.000
		Refund	200.000.000	1.000.000.000
Mrs. Nguyen Thi Hao	Deputy General Director	Advance	-	100.000.000
		Refund	-	100.000.000
Mrs. Trinh Thi Thanh Phuong	Member of Supervisory Board	Advance	-	93.403.000
		Refund	-	84.000.000
Mr. Le Van Hung	Chief Accountant	Advance	-	100.000.000
		Refund	-	100.000.000
Mr. Vo Tuan Hai	Member of Supervisory Board	Advance	240.000	3.000.000
		Refund	4.000.000	-

d. Balances with related parties

Related parties	Relationship	Remainder Property	Fiscal year ended 30/06/2026 VND	Fiscal year ended 30/06/2025 VND
Other receivables			9.902.775	-
Mr. Vo Phi Nhat Huy	Chairman	Advance	1.243.008	-
	Member of			
Mr. Vo Tuan Hai	Supervisory Board	Advance	620	3.000.000

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

7 OTHER INFORMATION (Continued)

7,2 Segment report

a. Primary segment report

Consolidated segment results for the financial period ended 30 June 2026

Items	Trading	Services and Real Estate business	Total
Net revenue from sales and rendering of services to external customers.	144.117.130.692	17.194.791.971	161.311.922.663
Total net revenues from sales of goods and rendering of services	144.117.130.692	17.194.791.971	161.311.922.663
Cost of goods sold and services rendered	139.162.243.326	5.558.415.735	144.720.659.061
Gross profit from goods sold and services rendered	4.954.887.366	11.636.376.236	16.591.263.602
Segment selling expense			1.513.531.216
Segment general and administrative expenses			3.194.509.005
Net profit/(loss) from operating activities			12.911.961.690
Income from financial activities			(4.676.890.152)
Others			(200.242.656)
Profit /(loss) before tax			8.034.828.882
Current corporate income tax			1.755.845.600
Profit in the year			6.278.983.282

Consolidated segment results for the financial period ended 30 June 2025

Items	Trading	Services and Real Estate business	Total
Net revenue from sales and rendering of services to external customers.	131.743.942.634	4.950.436.044	136.793.038.247
Total net revenues from sales of goods and rendering of services	131.743.942.634	4.950.436.044	136.793.038.247
Cost of goods sold and services rendered	128.660.585.560	2.048.341.793	130.802.998.236
Gross profit from goods sold and services rendered	128.660.585.560	2.048.341.793	130.802.998.236
Segment selling expense			532.810.683
Segment general and administrative expenses			1.326.509.178
Net profit/(loss) from operating activities			4.130.720.150
Income from financial activities			(2.417.726.361)
Others			(12.585.199)
Profit /(loss) before tax			1.700.408.590
Current corporate income tax			340.081.718
Profit in the year			1.360.326.872

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

7 OTHER INFORMATION (Continued)

7,2 Segment report (Continued)

a. Primary segment report (Continued)

Segement Assets and Liabilities as at 30 June 2026

<i>Items</i>	<i>Trading</i>	<i>Services and Real Estate business</i>	<i>Total</i>
Assets			
<i>Inventories</i>	51.412.630.481	-	51.412.630.481
<i>Trade receivables and advances to suppliers</i>	182.291.058.685	9.655.155.119	191.946.213.804
<i>Fixed assets and Investment real estate</i>	-	139.165.409.258	139.165.409.258
<i>Non - current payables</i>	-	2.285.636.000,00	2.285.636.000
<i>Non-distributable assets</i>			215.867.417.412
Total assets	233.703.689.166	151.106.200.377	600.677.306.955

<i>Items</i>	<i>Trading</i>	<i>Services and Real Estate business</i>	<i>Total</i>
Liabilities			
<i>Payable to suppliers and advances from customers.</i>	53.014.745.074	705.756.855	53.720.501.929
<i>Loan payables</i>	104.713.526.837	47.097.461.339	151.810.988.176
<i>Non-distributable liabilities</i>			23.117.542.602
Total liabilities	157.728.271.911	47.803.218.194	228.649.032.707

Segement Assets and Liabilities as at 30 June 2025

<i>Items</i>	<i>Trading</i>	<i>Services and Real Estate business</i>	<i>Total</i>
Assets			
<i>Inventories</i>	14.707.200.223	-	14.707.200.223
<i>Trade receivables and advances to suppliers</i>	172.025.794.248	47.867.258.980	219.893.053.228
<i>Fixed assets and Investment real estate</i>	-	98.518.047.419	98.518.047.419
<i>Non - current payables</i>	-	640.000.000	640.000.000
<i>Non-distributable assets</i>			43.943.972.338
Total assets			377.702.273.208

<i>Items</i>	<i>Trading</i>	<i>Services and Real Estate business</i>	<i>Total</i>
Liabilities			
<i>Payable to suppliers and advances from customers.</i>	101.807.066.094	2.527.473.285	104.334.539.379
<i>Loan payables</i>	53.369.783.867	53.150.000.000	106.519.783.867
<i>Non-distributable liabilities</i>			2.872.823.633
Total liabilities			213.727.146.879

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2026

7. OTHER INFORMATION (Continued)

7.3 Subsequent events since the balance sheet date

On 27 April 2025, the Company issued Resolution No. 01/2025/BIG/NQ-ĐHĐCĐ of the General Meeting of Shareholders approving the plan to issue additional shares to the public with an expected increase in share capital of VND 150,846,890,000. The purpose of the capital increase is to repay debts to credit institutions. The capital increase has been completed, and the State Securities Commission has issued a notification confirming receipt of the report on the results of BIG's additional public share offering under Official Letter No. 2166/UBCK-QLCB dated 19 March 2026. The Company has completed the procedures for amending its Business Registration Certificate on 2 April 2026.

Other than the above events, there were no extraordinary events occurring after the balance sheet date that affected the financial position and operations of the Company which required adjustment or disclosure in the financial statements for the financial period ended 30 June 2026.

7.4 Comparative figures

The financial period from 1 October 2025 to 31 December 2025 is the Company's first consolidated accounting period, the figures in the Financial Statements for the fiscal year ended 30 June 2025 are from the parent company's Separate Financial Statements and are presentational only and are not comparable.

Comparative information on the financial statements is the consolidated financial statements for the fiscal year ended 31 December 2025 which have been audited by CPA VIETNAM Auditing Company Limited - Northern Branch.

Hanoi, 30 July 2026

Preparer


Le Van Hung

Chief Accountant


Le Van Hung

Chairman of BOD



Kieu Van Khoa

