BIG INVESTMENT GROUP JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM
Independence – Liberty - Happiness

Hanoi, 24th August 2026

No.: 12/2026/CV-BIG
Re: Correction of content in the Seperate Financial statement for the financial period ended 30 June 2026

INFORMATION DISCLOSURE

Re: Correction of content in the Seperate Financial statement for the financial period ended 30 June 2026

To: - STATE SECURITIES COMMISSION OF VIETNAM
- HANOI STOCK EXCHANGE
- SHAREHOLDERS

The Company has prepared the seperate financial statements for the financial period ended 30 June 2026, which has been sent to the State Securities Commission of Vietnam, Hanoi Stock Exchange and disclosed information in accordance with the provisions of law.

However, during the process of reviewing, reconciling, and finalizing relevant records and documentation, the Company identified certain deposits previously transferred to partners that required accounting reclassification to better reflect the economic substance and duration of the transactions. Consequently, the Company reclassified the aforementioned items from "Cash and cash equivalents" to "Long-term receivables," aligning with the specific term of each deposit. This adjustment alters only the presentation structure of asset items within the Financial Statements; it does not change the Company's total assets, equity, or operating results. The Company proactively undertook this correction to ensure the Financial Statements are presented fully, accurately, and transparently in accordance with the nature of the transactions, thereby providing clearer and more useful information to shareholders, investors, and other stakeholders. Through this document, we would like to correct the specific information as follows:

Items	Current Information	Revised Information
Separate Statement of financial position		
A. Current Assets	313,143,756,768	281,143,756,768

Items	Current Information	Revised Information
I. Cash and cash equivalent	152,614,016,013	120,614,016,013
1. Cash	32,614,016,013	614,016,013
B. Non-current Assets	256,492,859,819	288,492,859,819
I. Non-current Receivables	2,186,636,000	34,186,636,000
1. Other non-current Receivables	2,186,636,000	34,186,636,000
Separate Cash flow statements		
Increase/(decrease) in receivables	(34,709,532,270)	(66,709,532,270)
Net cash inflows (outflows) from operating activities	(9,590,697,282)	(41,590,697,282)
NET CASH INFLOWS (OUTFLOWS)	120,736,062,886	88,736,062,886
Cash and cash equivalents at the end of the year	152,614,016,013	120,614,016,013
Note 5.1 – Cash and cash equivalents	Cash on hand: 32,110,867,860 VND Total cash and cash equivalents: 152,614,016,013 VND	Cash on hand: 110,867,860 VND Total cash and cash equivalents: 120,614,016,013 VND
Note 5.4 – Other receivables	*Non-current other receivables: 2,186,636,000 VND* *Non-current deposit: 2,186,636,000 VND* *Total Other receivables: 2,195,971,491 VND*	*Non-current other receivables: 34,186,636,000 VND* *Non-current deposit: 34,186,636,000 VND* *+ Mr Vo Phi Nhat Huy: 32,000,000,000 VND*

Items	Current Information	Revised Information
	Other receivables from related parties: 1,243,628 VND	*+ Others: 2,186,636,000 VND* *Deposit for the purchase of land use rights and the construction of a hotel, serviced apartments, and shophouses at the following locations: Land Plot No. 37, Map Sheet No.11, Huynh Street; and Land Plots No. 732, 733, 734, 735, and 73, Map Sheet No. 7, located in Area 2, Soc Trang Ward, Can Tho City, and Area 5, Binh Thuy Ward, Can Tho City.* *Total Other receivables: 34,195,971,491 VND* *Other receivables from related parties: 32,001,243,628 VND*
Note 7.1c – Transactions with related parties	*Deposit: 0 VND*	*Deposit: Mr Vo Phi Nhat Huy deposit for the transfer of land use rights and construction investment: 32,000,000,000 VND*
Note 7.1d – Balances with related parties	*Other receivables: 9,902,775 VND* *+ Mr Vo Phi Nhat Huy advance: 1,243,008 VND* *+ Mr Vo Tuan Hai advance: 620 VND*	*Other receivables: 32,001,243,628 VND* *+ Mr Vo Phi Nhat Huy advance: 1,243,008 VND* *+ Mr Vo Phi Nhat Huy deposit: 32,000,000,000 VND* *+ Mr Vo Tuan Hai advance: 620 VND*

Except for the correction mentioned in this document, all other contents of the Seperate Financial Statements for the accounting period ended 30 June 2026 remain unchanged and unmodified. The adjustment of the Notes to the Seperate Financial Statements for the above-mentioned item does not affect or change other items/contents shown in the published financial statements for the financial period ending 30 June 2026.

Big Investment Group Joint Stock Company issues this correction for the information of the State Securities Commission of Vietnam, the Hanoi Stock Exchange, and its shareholders.

Sincerely./.

Recipients:
- As addressed;
- Filed at the Company.

ON BEHALF OF BIG INVESTMENT GROUP JOINT STOCK COMPANY

M.S.D.N: 0108045831 * STOCK SYMBOL : BIG * BIG JSC * C.T.C.P. * BIG INVESTMENT GROUP * TẬP ĐOÀN ĐẦU TƯ BIG

CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ
Kiều Văn Khoa