

**BIG INVESTMENT GROUP  
JOINT STOCK COMPANY**



No.: 13/2026/CV-BIG

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Liberty – Happiness**

*Hanoi, 24th August 2026*

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

**INFORMATION DISCLOSURE**

*Re: Correction of content in the Consolidated 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 Consolidated 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 Consolidate 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 |
|-------------------------------------------------------------|---------------------|---------------------|
| <b>Consolidated<br/>Statement of financial<br/>position</b> |                     |                     |
| A. Current Assets                                           | 456,039,795,677     | 397,539,795,677     |
| I. Cash and cash<br>equivalent                              | 212,036,894,195     | 153,536,894,195     |
| 1. Cash                                                     | 62,036,894,195      | 3,536,894,195       |
| B. Non-current Assets                                       | 144,637,511,278     | 203,137,511,278     |

| Items                                                 | Current Information                                                                                                                                                                                                            | Revised Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I. Non-current Receivables                            | 2,285,636,000                                                                                                                                                                                                                  | 60,785,636,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1. Other non-current Receivables                      | 2,285,636,000                                                                                                                                                                                                                  | 60,785,636,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Separate Cash flow statements</b>                  |                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Increase/(decrease) in receivables                    | (50,854,518,089)                                                                                                                                                                                                               | (109,354,518,089)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Net cash inflows (outflows) from operating activities | (27,223,346,129)                                                                                                                                                                                                               | (85,723,346,129)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| NET CASH INFLOWS (OUTFLOWS)                           | 110,806,329,150                                                                                                                                                                                                                | 52,306,329,150                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Cash and cash equivalents at the end of the year      | 212,036,894,195                                                                                                                                                                                                                | 153,536,894,195                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Note 5.1 – Cash and cash equivalents</b>           | Cash on hand: 60,492,346,129 VND<br>Total cash and cash equivalents: 212,036,894,195 VND                                                                                                                                       | Cash on hand: 2,442,346,129 VND<br>Total cash and cash equivalents: 153,536,894,195 VND                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Note 5.4 – Other receivables</b>                   | <i>Non-current other receivables: 2,285,636,000 đồng</i><br><i>Non-current deposit: 2,285,636,000 VND</i><br><i>Total other receivables: 2,295,601,285 VND</i><br><i>Other receivables from related parties: 9,965,285 VND</i> | <i>Non-current other receivables: 60,785,636,000 VND</i><br><i>Non-current deposit: 60,785,636,000 VND</i><br><i>+ Mr Vo Phi Nhat Huy: 46,000,000,000 VND</i><br><i>+ Others: 14,785,636,000 VND</i><br><i>Deposit includes:</i><br><i>- Transfer of land use rights and cooperation in the investment and construction of a hotel and restaurant at: Plot No. 37, Map Sheet No. 11, Huynh Phan Ho Street, Area 5, Binh Thuy Ward, Can Tho City.</i><br><i>- Transfer of land use rights and investment cooperation for a serviced apartment and shophouse project at the following location: Land plots</i> |



| Items                                                | Current Information                                                                                                                                      | Revised Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                      |                                                                                                                                                          | <p>No. 732, 733, 734, 735, and 736 (Map Sheet No. 7), Area 2, Soc Trang Ward, Can Tho City.</p> <p>- Transfer of land use rights and assets attached to the land at: 100 Street No. 3, Phuoc Kien Residential Area, Hamlet 4, Phuoc Kien Commune, Ho Chi Minh City.</p> <p>- Transfer of land use rights and assets attached to the land at: Group 26, Area 6, An Cuu Ward, Hue City.</p> <p>Total other receivables: 60,795,601,285 VND</p> <p>Other receivables from related parties: 46,001,243,628 VND</p> |
| <b>Note 7.1c – Transactions with related parties</b> | <i>Deposit: 0 VND</i>                                                                                                                                    | <p><i>Deposit:</i></p> <p><i>Deposit for Mr Vo Phi Nhat Huy 46,000,000,000 VND</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Note 7.1d – Balances with related parties</b>     | <p><i>Other receivables: 9,902,775 VND</i></p> <p><i>+ Mr Vo Phi Nhat Huy advance: 1,243,008 VND</i></p> <p><i>+ Mr Vo Tuan Hai advance: 620 VND</i></p> | <p><i>Other receivables: 46,001,243,628 VND</i></p> <p><i>+ Mr Vo Phi Nhat Huy advance: 1,243,008 VND</i></p> <p><i>+ Mr Vo Phi Nhat Huy deposit: 46,000,000,000 VND</i></p> <p><i>+ Mr Vo Tuan Hai advance: 620 VND</i></p>                                                                                                                                                                                                                                                                                   |

Except for the correction mentioned in this document, all other contents of the Consolidated Financial Statements for the accounting period ended 30 June 2026 remain unchanged and unmodified. The adjustment of the Notes to the Consolidated 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**



**CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ**  
*Kiên Văn Khoa*