KOSY JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM
	Independence - Freedom - Happiness
No: 73 /2026/CBTT-KOS	*Hanoi, August 28, 2026*

PERIODIC INFORMATION DISCLOSURE

To: - **State Securities Commission;**
- **Ho Chi Minh City Stock Exchange.**

1. Organization's name: **Kosy Joint Stock Company**

- Stock code: KOS
- Head office address: 24th Floor, Rox Tower Office Building, No. 136 Ho Tung Mau Street, Phu Dien Ward, Hanoi City, Vietnam.
- Tel: 024 37833660 Fax: 024 37833661
- Email: infor@kosy.vn

2. **Contents of the information disclosed**

Consolidated financial report for the first half of 2026.

3. This information was published on the company's website on August 28, 2026 at the link https://kosy.vn/shareholder_category/cong-ty-co-phan-kosy/

We hereby commit that the information published above is true and take full legal responsibility for the content of the published information.

Enclosures:

- Consolidated financial statements for the first half of 2026.

On behalf of the organization

Legal representative

CÔNG TY CỔ PHẦN KOSY
KOSY GROUP
M.S.D.N - 0102681319

Nguyen Viet Cuong

KOSY JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026

August 2026

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Kosy Joint Stock Company (hereinafter referred to as the "Company") submits this Statement together with the reviewed interim consolidated financial statements of the Company for the period from 01 January 2026 to 30 June 2026.

THE BOARD OF MANAGEMENT AND THE BOARD OF GENERAL DIRECTORS

The members of the Board of Management and the Board of General Directors of the Company who held office for the period from 01 January 2026 to 30 June 2026 and up to the date of this statement are as follows:

Board of Management

Mr. Nguyen Viet Cuong	Chairman
Ms. Nguyen Thi Hang	Vice Chairman
Mr. Do Quoc Viet	Member
Mr. Nguyen Cong Khanh	Independent Member
Mr. Ta Ngoc Son	Independent Member

Board of General Directors

Ms. Nguyen Thi Phuong Thao	Deputy General Director
Mr. Do Quoc Viet	Deputy General Director
Mr. Nguyen Duc Diep	Deputy General Director
Mr. Pham Thi Thang	Deputy General Director
Ms. Nguyen Viet Thung	Deputy General Director

Board of Supervisors

Mr. Ha Viet Hung	Head of the Board of Supervisors
Ms. Tran Thi Thu Hoai	Member
Ms. Tran Thi Thu Ha	Member

Chief Accountant

Mr. Nguyen Quoc Hung

EVENTS ARISING AFTER THE END OF THE ACCOUNTING PERIOD

The Company's Board of Management confirms that no events have arisen after 30 June 2026 that have a material impact requiring adjustment or disclosure in the accompanying interim consolidated financial statements.

THE AUDITOR

The accompanying consolidated financial statements have been reviewed by UHY Auditing and Consulting Company Limited.

STATEMENT OF THE BOARD OF MANAGEMENT (CONT'D)

RESPONSIBILITY OF THE BOARD OF MANAGEMENT

The Company's Board of Management is responsible for preparing the interim consolidated financial statements that give a true and fair view of the Company's interim consolidated financial position as at 30 June 2026, as well as its consolidated results of operations and consolidated cash flows for the period from 01 January 2026 to 30 June 2026.

In preparing these interim consolidated financial statements, the Company's Board of Management is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether appropriate accounting principles have been followed and whether there are any material departures from such principles that need to be disclosed and explained in the interim consolidated financial statements; and;
- Prepare the consolidated financial statements on a going concern basis, unless it is inappropriate to presume that the Group will continue its business operations;
- Design and implement an effective system of internal control for the purpose of preparing and fairly presenting the interim consolidated financial statements, thereby mitigating the risks of error and fraud.

The Board of Management confirms that the Company has complied with the above requirements in preparing the interim consolidated financial statements.

The Company's Board of Management is responsible for ensuring that appropriate accounting records are maintained to fairly reflect the consolidated financial position of the Company at any time and to ensure that the consolidated financial statements comply with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal requirements on the preparation and presentation of the interim consolidated financial statements. The Board of Management is also responsible for safeguarding the Group's assets and, therefore, for taking appropriate measures to prevent and detect fraud and other irregularities.

For and on behalf of the Board of Management and the Board of General Directors,

CÔNG TY CỔ PHẦN KOSY
KOSY GROUP
M.S.D.N - 0102681319

Nguyen Viet Cuong
Chairman of the Board of Management
Hanoi, 28 August 2026

UHY
Connect to possibility

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No: 1047/2026/UHY - BCSX

REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL INFORMATION

To: **The Shareholders, Board of Management and Board of General Directors**
Kosy Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Kosy Joint Stock Company (hereinafter referred to as the "Company") and its subsidiaries (hereinafter collectively referred to as the "Group"), comprising the interim consolidated statement of financial position as at 30 June 2026, the interim consolidated income statement, the interim consolidated cash flow statement for the period from 01 January 2026 to 30 June 2026, and notes to the interim consolidated financial statements. The interim consolidated financial statements of the Group were prepared on 28 August 2026 and are set out on pages 05 to 51 of the accompanying document:

Responsibility of the Board of Management

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of interim consolidated financial statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the consolidated financial position of Kosy Joint Stock Company as at 30 June 2026, and of its consolidated financial performance and consolidated cash flows for the period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal requirements on the preparation and presentation of interim consolidated financial statements.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
MSDN: 0102021062
THÀNH PHỐ HÀ NỘI

Le Quang Nghia
Deputy General Director
Auditor's Practicing Certificate No. 3660-2026-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 28 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Code	Notes	30/06/2026 VND	01/01/2026 VND
CURRENT ASSETS	**100**		**3,580,692,654,789**	**3,366,126,458,536**
Cash and cash equivalents	**110**	**5**	**13,959,830,479**	**1,428,534,566**
Cash	111		12,621,890,272	1,428,534,566
Cash equivalents	112		1,337,940,207	-
Short-term investments	**120**		**24,685,455,895**	**37,038,722,781**
Held-to-maturity investments	123	7(a)	24,685,455,895	37,038,722,781
Short-term receivables	**130**		**758,231,616,510**	**731,305,093,738**
Short-term trade accounts receivable	131	8	226,035,944,336	158,043,875,881
Short-term prepayments to suppliers	132	9	412,769,329,834	453,603,981,539
Other short-term receivables	135	10a	119,426,342,340	119,657,236,318
Inventories	**140**	**11**	**2,778,487,142,103**	**2,582,599,441,384**
Inventories	141		2,778,487,142,103	2,582,599,441,384
Other current assets	**160**		**5,328,609,802**	**13,754,666,067**
Short-term prepaid expenses	161	6(a)	1,107,393,414	2,072,343,588
Value-added tax deductible	162		4,221,216,388	10,956,788,974
Tax and other receivables from the State Budget	163	17	-	725,533,505
LONG-TERM ASSETS	**200**		**1,497,719,479,088**	**1,500,222,562,367**
Long-term receivables	**210**		**40,000,000**	**40,000,000**
Other long-term receivables	215	10b	40,000,000	40,000,000
Fixed assets	**220**		**988,191,076,437**	**1,013,768,752,437**
Tangible fixed assets	221	12	988,191,076,437	1,013,768,752,437
- Historical cost	*222*		*1,227,123,284,566*	*1,243,453,164,566*
- Accumulated depreciation	*223*		*(238,932,208,129)*	*(229,684,412,129)*
Long-term assets in progress	**250**		**47,235,497,516**	**10,328,951,354**
Construction in progress	252	13	47,235,497,516	10,328,951,354
Long-term investments	**260**		**340,555,644,799**	**340,555,644,799**
Investment in other entities	263	7(b)	340,530,400,000	340,530,400,000
Provision for long-term investments	264	7(b)	(74,755,201)	(74,755,201)
Long-term held-to-maturity investments	265	7(a)	100,000,000	100,000,000
Other long-term assets	**270**		**121,697,260,336**	**135,529,213,777**
Long-term prepaid expenses	271	6(b)	28,855,245,136	34,117,166,405
Goodwill	279	14	92,842,015,200	101,412,047,372
TOTAL ASSETS	**280**		**5,078,412,133,877**	**4,866,349,020,903**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

EQUITY	Code	Notes	30/06/2026 VND	01/01/2026 VND
LIABILITIES	**300**		**2,725,597,253,431**	**2,528,646,633,702**
Current liabilities	**310**		**1,589,094,520,788**	**1,494,630,226,346**
Short-term trade accounts payable	311	15	226,907,961,621	133,453,243,485
Short-term advances from customers	312	16	31,282,378,079	18,675,588,044
Short-term tax and other payables to State budget	314	17	201,122,546,209	109,370,075,413
Payables to employees	315		9,732,592,113	3,805,271,878
Short-term accrued expenses	316	18	207,050,639,095	152,871,284,198
Other short-term payables	320	19	34,684,759,633	34,273,776,473
Short-term loans and finance lease obligations	321	20(a)	878,313,644,038	1,042,180,986,855
Long-term liabilities	**330**		**1,136,502,732,643**	**1,034,016,407,356**
Long-term unearned revenue	337		17,078,668,582	17,440,786,156
Long-term loan and finance lease obligations	339	20(b)	1,119,424,064,061	1,016,575,621,200
OWNERS' EQUITY	**400**	21	**2,352,814,880,446**	**2,337,702,387,201**
Owners' capital	411		2,164,813,350,000	2,164,813,350,000
- Ordinary shares with voting rights	*411a*		*2,164,813,350,000*	*2,164,813,350,000*
Retained earnings	420		180,538,721,389	165,367,037,557
- Retained earnings at the end of the prior year	*420a*		*165,115,537,557*	*146,420,651,003*
- Retained earnings for the current year	*420b*		*15,423,183,832*	*18,946,386,554*
Non-controlling interests			7,462,809,057	7,521,999,644
TOTAL EQUITY AND LIABILITIES	**440**		**5,078,412,133,877**	**4,866,349,020,903**

Approved, on 28 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Le Thi Tho	Nguyen Quoc Hung	Nguyen Viet Cuong

CÔNG TY CỔ PHẦN KOSY
KOSY GROUP

INTERIM CONSOLIDATED INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

	Items	Code	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
1.	**Revenue from sale of goods and rendering of services**	**01**	**22**	**722,656,841,859**	**662,792,944,669**
2.	Less deductions	02		-	-
3.	**Net revenue from sale of goods and rendering of services**	**10**		**722,656,841,859**	**662,792,944,669**
4.	Cost of goods sold and services rendered	11	23	626,646,082,312	582,777,134,616
5.	**Gross profit from sale of goods and rendering of services**	**20**		**96,010,759,547**	**80,015,810,053**
7.	Financial income	22	24	4,669,168,328	4,059,274,950
8.	Financial expenses	23	25	53,482,811,059	49,011,529,024
	Including: Borrowing costs	24		*47,360,441,355*	*47,255,371,041*
9.	Selling expenses	25	26	3,810,631,757	1,194,356,884
10.	General and administrative expenses	26	26	15,646,128,452	18,298,835,920
11.	**Net operating profit**	**30**		**27,740,356,607**	**15,570,363,175**
12.	Other income	31	28	1,818,181,818	1,870,319
13.	Other expenses	32	29	5,460,965,620	4,138,474,936
14.	**Net other profit**	**40**		**(3,642,783,802)**	**(4,136,604,617)**
15.	**Net accounting profit before tax**	**50**		**24,097,572,805**	**11,433,758,558**
16.	Current corporate income tax expense	51	30	8,733,579,560	4,471,479,258
17.	Deferred corporate income tax expense	52		-	-
18.	**Net profit after tax**	**60**		**15,363,993,245**	**6,962,279,300**
	Shareholders of the Company	61		15,423,183,832	6,934,203,163
	Non-controlling interests	62		(59,190,587)	28,076,137
20.	**Basic earnings per share**	**70**	**31**	**71**	**32**
21.	**Diluted earnings per share**	**71**	**32**	**71**	**32**

Approved, on 28 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Le Thi Tho	Nguyen Quoc Hung	Nguyen Viet Cuong

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(By indirect method)

For the period from 01 January 2026 to 30 June 2026

Items	Code	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cash flows from operating activities				
Accounting profit before tax	**01**		**24,097,572,805**	**11,433,758,558**
Adjustments for:				
Depreciation and amortisation	02		34,147,708,172	35,236,126,294
Profits/loss from investing activities	05		(6,487,350,146)	(4,059,274,950)
Borrowing costs	06		47,360,441,355	47,255,371,041
Operating profit before changes in working capital	**08**		**99,118,372,186**	**89,865,980,943**
Decrease in receivables	09		(13,986,405,711)	42,897,924,065
Increase/decrease in inventories	10		(195,887,700,719)	(16,354,098,530)
Increase/Decrease in payables	11		234,605,013,981	8,600,938,881
Increase in prepaid expenses	12		6,226,871,443	(39,370,330,053)
Interest paid	14		(32,439,973,414)	(51,690,355,440)
Corporate income tax paid	15		(541,130,736)	(9,573,560,872)
Other payments on operating activities	17		-	(658,032,348)
Net cash flows from operating activities	**20**		**97,095,047,030**	**23,718,466,646**
Cash flows from investing activities				
Purchase and construction of fixed assets and other long-term assets	21		(36,906,546,162)	-
Proceeds from disposals of fixed assets and other long-term assets	22		-	-
Loans and term deposit granted	23		(22,361,925,000)	(28,222,740,572)
Collection of loans and instrument held to maturity	24		30,667,051,507	5,303,865,922
Interest and dividends received	27		5,056,479,555	-
Net cash flows from investing activities	**30**		**(23,544,940,100)**	**(22,918,874,650)**

INTERIM CONSOLIDATED CASH FLOW STATEMENT (CONT'D)

(By indirect method)

For the period from 01 January 2026 to 30 June 2026

Items	Code	Notes	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cash flows from financing activities				
Proceeds of borrowings	33		767,584,562,448	597,928,733,795
Repayments of borrowings	34		(828,603,373,465)	(625,445,922,139)
Net cash flows from financing activities	**40**		**(61,018,811,017)**	**(27,517,188,344)**
Net increase/(decrease) in cash and cash	**50**		**12,531,295,913**	**(26,717,596,348)**
Cash and cash equivalents at the beginning	**60**	**5**	**1,428,534,566**	**41,750,550,309**
Effect of exchange rate differences	61		-	-
Cash and cash equivalents at the end of the period	**70**	**5**	**13,959,830,479**	**15,032,953,961**

Approved, on 28 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Le Thi Tho	Nguyen Quoc Hung	Nguyen Viet Cuong

1. CORPORATE INFORMATION

OWNERSHIP STRUCTURE

Kosy Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company established and operating under the Business Registration Certificate of Joint Stock Company No. 0102681319, first registered on 10 March 2008. In the course of operation, changes in the Company's information were approved by the Hanoi Department of Planning and Investment in the business registration certificates changed from the 1st to the 20th change on 15 January 2026. Accordingly, the number of the Business Registration Certificate was replaced with the enterprise code No. 0102681319 in the 2nd amended Enterprise Registration Certificate dated 09 July 2010.

The Company's head office is currently located at 24th Floor, Rox Tower Office Building, 136 Ho Tung Mau Street, Phu Dien Ward, Hanoi, Vietnam.

The actual charter capital contributed under the Company's Enterprise Registration Certificate until 30 June 2026 is VND 2,164,813,350,000 (In words: Two trillion one hundred and sixty-four billion eight hundred and thirteen million three hundred and fifty thousand dong) divided into 216,481,335 shares with a par value of VND 10,000 per share.

The Company's shares are currently listed on the Ho Chi Minh City Stock Exchange with the stock code: KOS.

The total number of employees of the Company as at 30 June 2026 is 44 (as at 01 January 2026 was 50).

BUSINESS SECTORS AND PRINCIPAL ACTIVITIES

The Company's principal business activities include real estate business; trading of land use rights owned, used or leased by the Company; specifically: real estate business; wholesale of construction materials and other installation supplies used in construction; specifically: trading of construction materials.

NORMAL BUSINESS CYCLE

The normal business cycle of the Company is within 12 months.

COMPANY BUSINESS STRUCTURE

Dependent entities

As at 30 June 2026, the Company had 01 branch and 02 representative offices:

Name	Address
Kosy Song Cong Urban Management Branch	No. 205, Group 7, Thang Loi Ward, Song Cong City, Thai Nguyen Province.
Representative Office in Ho Chi Minh City	No. 130, Nguyen Cong Tru Street, Nguyen Thai Binh Ward, District 1, Ho Chi Minh City.
Representative Office in Lai Chau Province	No. 44, Le Loi Boulevard, Group 18, Tan Phong Ward, Lai Chau City, Lai Chau Province.

Subsidiaries

As at 30 June 2026, the Company only has an investment in Thuy Dien Construction Investment Consulting Joint Stock Company, whose head office is located at Group 3, Doan Ket Ward, Lai Chau Province. The principal business activity of this subsidiary is hydropower. As at the end of the accounting period, the Company's ownership interest in this subsidiary is 90%, and the voting interest and beneficial interest are equivalent to the ownership interest.

STATEMENT ON THE COMPARABILITY OF INFORMATION IN THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

As detailed in Note 38 – Comparative figures, effective 01 January 2026, the Group adopted for the first time Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, providing guidance on the enterprise accounting regime, and Circular No. 43/2026/TT-BTC, amending and supplementing certain articles of Circular No. 202/2014/TT-BTC regarding the preparation and presentation of consolidated financial statements. Accordingly, the Group updated specific accounting policies concerning the classification and recognition of financial investments, expenses, and foreign exchange rate differences, as well as the disclosure and presentation of consolidated financial statements. These accounting policy changes were implemented to better reflect the substance of economic transactions and events; they did not materially alter the Group's consolidated financial position as of June 30, 2026, nor its consolidated results of operations and consolidated cash flows for the six-month accounting period ending on that date.

The comparative figures presented in the interim consolidated financial statements for the period from 01 January 2026, to 30 June 2026, are derived from the audited consolidated financial statements for the financial year ended 31, December 2025, and the reviewed interim consolidated financial statements for the period from 01 January 2025, to 30 June 2025. These figures have been reclassified and are fully comparable

CHARACTERISTICS OF THE COMPANY'S OPERATIONS DURING THE FINANCIAL YEAR AFFECTING THE FINANCIAL STATEMENTS

During the period, the real estate market continued to face significant difficulties, investors' demand for real estate declined, together with numerous difficulties and obstacles in policies requiring resolution by the Government, while the global economy in general and the Vietnamese economy in particular remained subject to considerable fluctuations. In this context, during the period from 01 January 2026 to 30 June 2026, the Company focused on completing the legal procedures in accordance with State regulations to meet the conditions for handing over real estate to customers, alongside its trading activities in goods (mainly construction materials serving contractors in carrying out construction works) to generate sufficient profit to cover the Company's operating expenses.

2. BASIS OF PREPARATION OF THE CONSOLIDATED FINANCIAL STATEMENTS, FINANCIAL YEAR AND ACCOUNTING CURRENCY

The separate financial statements are prepared in Vietnamese and English. Should there be any conflict between the Vietnamese and English versions, the Vietnamese version shall take precedence

BASIS OF PREPARATION OF THE CONSOLIDATED FINANCIAL STATEMENTS

Scope of consolidation and control

The interim consolidated financial statements comprise the separate financial statements of the Company and the financial statements of entities controlled by the Company (subsidiaries).

The Group is considered to have control over an entity when the Group has the power to govern the financial and operating policies of that entity so as to obtain economic benefits from its activities. Control is generally evidenced by holding more than half of the voting rights of the investee. When assessing control, the Group also considers the existence and effect of potential voting rights that are currently exercisable or convertible.

Reporting period and accounting policies applied

The financial statements of the subsidiaries are prepared for the same period as the Company's interim consolidated financial statements and apply accounting policies consistent with those of the Company.

Where necessary, the financial statements of the subsidiaries are adjusted to ensure consistency in the accounting policies applied by the Company and its subsidiaries.

Commencement and cessation of consolidation

Subsidiaries are fully consolidated from the date on which the Group obtains control over the subsidiary and continue to be consolidated until the date on which the Group ceases to have control over the subsidiary.

The results of operations of subsidiaries acquired or disposed of during the period are presented in the consolidated income statement from the date on which the Group obtains control or until the date on which the Group ceases to have control over the subsidiary.

Elimination of intra-group transactions

All intra-group transactions and balances, including unrealised gains or losses arising from intra-group transactions between entities within the Group, are eliminated in the preparation of the consolidated financial statements.

BUSINESS COMBINATIONS AND GOODWILL

Accounting method for business combinations

Business combinations are accounted for using the purchase method. The cost of a business combination comprises the fair value at the date of exchange of assets given, liabilities incurred or assumed and equity instruments issued by the acquirer in exchange for control of the acquiree, together with directly attributable costs of the business combination.

Identifiable assets, liabilities and contingent liabilities assumed in a business combination of the acquiree are recognised at their fair values at the date of the business combination.

Determination and allocation of goodwill

Goodwill or gain from a bargain purchase is determined as the difference between the cost of the investment and the fair value of the identifiable net assets of the subsidiary at the acquisition date attributable to the parent's ownership interest.

Gain from a bargain purchase, if any, is recognised in the consolidated income statement.

Goodwill is amortised to expense on a straight-line basis over its estimated useful life, but not exceeding 10 years.

Periodically, the Group assesses impairment of goodwill arising from investments in subsidiaries; if there is evidence that the impairment loss on goodwill is greater than the annual amortisation, the impairment loss is recognised immediately in the year in which it arises.

NON-CONTROLLING INTERESTS

Non-controlling interests comprise the value of non-controlling interests at the date of the initial business combination and the share of non-controlling interests in changes in equity since the date of the business combination.

Losses incurred by a subsidiary are allocated to non-controlling interests in proportion to their ownership interest, even if such losses exceed the non-controlling interests' share of the net assets of the subsidiary.

FINANCIAL YEAR

The Company's financial year begins on 01 January and ends on 31 December of the Gregorian calendar. These consolidated financial statements are prepared for the period from 01 January 2026 to 30 June 2026.

3. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

APPLICABLE ACCOUNTING SYSTEM

The Group applies the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance guiding the Corporate Accounting System; Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance providing guidance on the preparation and presentation of consolidated financial statements; Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC; the Ministry of Finance's circulars guiding the implementation of accounting standards; and other relevant legal regulations relating to the preparation and presentation of consolidated financial statements.

DECLARATION OF COMPLIANCE WITH ACCOUNTING STANDARDS AND SYSTEM

The Executive Board ensures compliance with the requirements of the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025; Circular No. 202/2014/TT-BTC dated 22 December 2014; Circular No. 43/2026/TT-BTC amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC; the Ministry of Finance's circulars guiding the implementation of accounting standards; and other relevant legal regulations on the preparation and presentation of consolidated financial statements.

4. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS

These consolidated financial statements have been prepared in both Vietnamese and English. In the event of any discrepancy between the Vietnamese and English versions, the Vietnamese version shall prevail.

The following are the significant accounting policies applied by the Company in the preparation of these consolidated financial statements:

CASH AND CASH EQUIVALENTS

Cash includes cash in hand, demand and term bank deposits, money in transit, and monetary gold. Cash equivalents are short-term investments with a redemption period or maturity of no more than 3 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

FINANCIAL INVESTMENTS

Held-to-maturity investments

An investment is classified as held-to-maturity when the Group has the intention and ability to hold it until maturity. Held-to-maturity investments include: term bank deposits (including bills and promissory notes), bonds, preference shares that the issuer is required to redeem at a specific future date, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are initially recognized at cost, comprising the purchase price and costs directly attributable to the acquisition. Subsequent to initial recognition, these investments are measured at their recoverable amount. Interest income arising from held-to-maturity investments after the date of acquisition is recognized in the Income Statement on an accrual basis. Interest accrued prior to the Group's acquisition of the investments is deducted from the cost at the time of purchase.

When there is solid evidence that part or all of an investment may not be recovered and the amount of loss can be reliably determined, the loss is recorded in financial expenses during the year and directly reduces the carrying value of the investment.

Investment in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments over which the Company does not have control, joint control or significant influence.

Investments in equity instruments of other entities are initially recognized at cost, comprising the purchase price or capital contribution plus direct costs associated with the investment activity. Dividends and profits relating to periods prior to the acquisition of the investment are accounted for as a reduction in the carrying amount of the investment itself. Dividends and profits relating to periods subsequent to the acquisition are recognized as revenue. Dividends received in the form of shares are tracked only in terms of the increase in the number of shares; the value of the shares received is not recognized in the accounts (or is recorded at par value).

Provision for losses on investments in equity instruments of other entities is made at the time of preparing the interim consolidated financial statements when the investments have decreased compared to their cost. The Company makes provisions as follows:

- For an investment in listed shares or where the fair value of the investment is reliably determined, the provision is based on the market price of the shares.
- For an investment whose fair value is not determined at the reporting date, the provision is made at an amount equal to the difference between the total actual contributed capital of all parties in the other entity and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual contributed capital of all parties in the other entity.

Any increase or decrease in the balance of the provision for investment losses in equity instruments of other entities to be made at the closing date of the financial statements is recorded in financial expenses during the period.

RECEIVABLES

Receivables are tracked in detail by original maturity, remaining maturity at the reporting date, original currency and by each debtor, and are presented at their carrying amount less any provision for doubtful debts.

Receivables are classified as trade receivables and other receivables according to the following principles:

- Trade receivables reflect commercial receivables arising from sales transactions between the Company and independent buyers;
- Other receivables reflect receivables that are not commercial in nature and are not related to purchase and sale transactions.

The provision for doubtful debts is made for each doubtful debt based on the overdue age of the debts or the expected loss that may occur, specifically as follows:

- For overdue receivables:
    - 30% of the value for receivables overdue from over 6 months to under 1 year.
    - 50% of the value for receivables overdue from 1 year to under 2 years.
    - 70% of the value for receivables overdue from 2 years to under 3 years.
    - 100% of the value for receivables overdue for 3 years or more.
- For receivables not yet due but difficult to recover: the provision is based on the expected level of loss.

Any increase or decrease in the balance of the provision for doubtful debts to be made at the end of the accounting period is recorded in administrative expenses.

INVENTORIES

Inventories are presented at the lower of cost and net realisable value.

The cost of inventories includes all costs incurred to bring the inventories to their current location and condition, including: purchase price, non-refundable taxes, transportation, loading, unloading, storage costs during the purchase process, normal waste, and other costs directly related to the purchase of inventories.

Net realisable value is the estimated selling price of inventories in the ordinary course of production and business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories issued is determined using the specific identification method for goods. For other types of inventories, the cost of inventories issued is determined using the weighted average method after each receipt.

The provision for devaluation of inventories is made for each inventory item whose cost is higher than its net realisable value. Any increase or decrease in the balance of the provision for devaluation of inventories to be made at the end of the financial year is recorded in the cost of goods sold.

Method for determining the value of work-in-progress at year-end: Work-in-progress production and business costs are accumulated for each project that remains incomplete or for which revenue has not yet been recorded, corresponding to the volume of work still in progress at the end of the period. This includes site clearance costs, project implementation costs, project infrastructure costs... of project components for which revenue has not been recognised at the reporting date.

PREPAID EXPENSES

Expenses to be allocated that are only related to production and business expenses of the current financial year are accumulated as short-term prepaid expenses and are included in production and business expenses during the financial year. The following expenses have been incurred during the financial year but are recorded as long-term prepaid expenses for gradual allocation to business results over several years:

- Establishment expenses;
- Pre-operating and production preparation costs (including training costs);;
- Relocation and restructuring costs;
- Significant costs incurred from load testing and trial production;
- High-value tools and equipment put into use;
- Significant one-off major repair costs for fixed assets.

The calculation and allocation of long-term prepaid expenses to production and business expenses in each accounting period shall be based on the nature and extent of each type of expense in order to select reasonable allocation methods and criteria. Major repair costs are allocated in the 3rd year from the time the cost is incurred.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are presented at historical cost less accumulated depreciation. The cost of tangible fixed assets comprises all costs incurred by the Group to acquire the fixed assets up to the point at which the assets are in the location and condition necessary for them to be capable of operating in the manner intended by the Group. Subsequent expenditure is added to the cost of tangible fixed assets only when it is probable that such expenditure will increase the future economic benefits from the use of those assets. Expenditure that does not meet the above conditions is recognised as production and business expenses for the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognised, and any resulting gain or loss on disposal is recognised in income or expenses for the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. Depreciation of tangible fixed assets is recognised in production and business expenses for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. Tangible fixed asset accounting is classified by groups of assets with similar nature and purpose of use in the Company's production and business activities. The specific depreciation periods are as follows:

Asset category	*Useful life (years)*
- Buildings and structures	15 - 35
- Machinery and equipment	06 - 18
- Means of transport and transmission	06 - 10
- Management equipment and instruments	03 - 04
- Other tangible fixed assets	03

When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation are written off, and any gain or loss arising from the liquidation is recognised in income or expenses during the period.

CONSTRUCTION IN PROGRESS

The Company's construction in progress includes assets which are equipment under investment, procurement, and installation that have not yet been put into use, as well as basic construction projects that are still under construction and have not yet been accepted and put into use at the time of closing the interim consolidated financial statements. These assets are recorded at historical cost. This historical cost includes: the cost of goods and services payable to contractors and suppliers, related interest expenses during the investment period, and other reasonable expenses directly related to the subsequent formation of the assets. These costs will be transferred to the historical cost of fixed assets at a provisional value (if official settlement has not been approved) when the assets are handed over and put into use.

LIABILITIES AND ACCRUED EXPENSES

Payables and accrued expenses are recorded at the value of the current obligations the Company is required to settle in the future, arising from transactions involving the purchase of goods or services received, or other financial obligations, as of the financial statement reporting date.

Accrued expenses are recognised on the basis of a reasonable estimate of the amount to be settled, based on the documents and conditions existing at the end of the accounting period.

Payables are monitored in detail by historical cost, maturity, and each object at the reporting date, by original currency and by each object. Payables are not recognised at an amount lower than the obligation to be settled.

The classification of payables into trade payables, accrued expenses, and other payables is performed according to the following principles:

- Trade payables: Reflect commercial payables arising from purchase-sale transactions of goods, services, and assets between the Company and the seller who is an independent entity from the Company;
- Accrued expenses: Reflect payables for goods and services received from the seller or provided to the buyer but not yet paid due to the lack of invoices or insufficient accounting dossiers and documents;

Other payables reflect payables that are not commercial in nature and are not related to purchase-sale transactions of goods and services.

BORROWING COSTS

Borrowing costs include loan interest and other costs incurred directly related to the loans.

Borrowing costs are recognised in production and business expenses in the year when they are incurred, unless they are capitalised in accordance with Vietnam Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly related to the purchase, investment in construction, or production of assets that take a relatively long time to complete to be put into use or business are added to the historical cost of the asset until such asset is put into use or business. Income arising from the temporary investment of loans is recorded as a decrease in the historical cost of the relevant assets. For specific loans used for the construction of fixed assets and investment real estate, the loan interest is capitalised even if the construction period is less than 12 months.

For common loans used for the purpose of investment in construction or production of work-in-progress assets, the capitalised borrowing costs are determined according to the capitalisation rate of the weighted average accumulated expenses incurred for investment in capital construction or production of those assets. The capitalisation rate is calculated according to the weighted average interest rate of outstanding loans in the period, except for consolidated loans serving the purpose of forming a specific asset.

LOANS AND FINANCE LEASE OBLIGATIONS

Loans and finance lease obligations are initially recognised at the amounts received. Transaction costs and borrowing costs incurred in connection with borrowings are recognised as finance expenses in the period, except where they are capitalised in accordance with the Company's borrowing costs policy.

After initial recognition, loans and finance lease obligations are recognised at the outstanding amounts payable, comprising principal and interest payable in accordance with the terms of the loan agreements or lease contracts. Borrowing costs and related finance expenses are recognised as expenses in the period in which they are incurred, except where they are capitalised in accordance with the Company's borrowing costs policy.

OWNER'S EQUITY

Owner's contributed capital is recognised according to the actual capital contributed by shareholders.

Profit after corporate income tax is distributed to shareholders after setting up funds in accordance with the Company's Charter as well as the provisions of law and has been approved by the General Meeting of Shareholders.

PROFIT DISTRIBUTION

Profit after corporate income tax may be distributed to the owners after appropriations to funds have been made in accordance with the Company's Charter and the regulations of Vietnamese law, and upon approval by the owners.

The distribution of profit to the owners takes into consideration non-cash items included in undistributed post-tax profits that may affect cash flows and the ability to pay dividends, such as gains arising from the revaluation of assets contributed as capital, gains arising from the revaluation of monetary items, financial instruments and other non-cash items.

Profit is recognised as a liability when approved by the owners.

REVENUE AND INCOME RECOGNITION

Revenue of the Company comprises revenue from transfers of real estate, construction materials and rental income from assets.

Revenue from sale of goods and finished products

Revenue from the sale of goods and finished products is recognised when all of the following conditions are satisfied:

- The Group has transferred to the buyer substantially all risks and rewards incidental to ownership of the products or goods.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods.
- The amount of revenue can be measured reliably. Where the contract provides the buyer with a right to return the products or goods purchased under specific conditions, revenue is recognised only when such specific conditions no longer exist and the buyer no longer has the right to return the products or goods (except where customers have the right to return goods in the form of an exchange for other goods or services).
- The Group has received or will receive the economic benefits arising from the sale transaction.
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from rendering of services

Revenue from a service transaction is recognised when the outcome of the transaction can be measured reliably. Where services are rendered over several periods, revenue is recognised in each period based on the outcome of the work completed at the end of the accounting period. The outcome of a service transaction can be measured when all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. Where the contract provides the buyer with a right to return the services purchased under specific conditions, revenue is recognised only when such specific conditions no longer exist and the buyer no longer has the right to return the services provided.
- It is probable that the economic benefits associated with the transaction will flow to the entity.
- The stage of completion of the transaction at the end of the accounting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Revenue from sale of real estate

Revenue from the sale of real estate developed by the Group as the investor is recognised when all of the following conditions are satisfied:

- The real estate has been fully completed and handed over to the buyer, and the Group has transferred to the buyer the risks and rewards incidental to ownership of the real estate.
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the real estate.
- The amount of revenue can be measured reliably.
- The Group has received or will receive the economic benefits arising from the sale of the real estate.
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from sale of subdivided land plots

Revenue from the sale of subdivided land plots under non-cancellable contracts is recognised when all of the following conditions are satisfied:

- The risks and rewards incidental to the right to use the land have been transferred to the buyer.
- The amount of revenue can be measured reliably.
- The costs incurred or to be incurred in respect of the sale of the land plots can be measured reliably.
- The Group has received or is virtually certain to receive the economic benefits arising from the sale of the land plots.

Revenue from financial activities

Interest income from long-term investments is estimated and recognised when the right to receive interest from the investee companies has been established.

Interest income from bank deposits is recognised based on periodic notifications from banks, while interest income from loans is recognised based on the time elapsed and the actual interest rate applicable for each period.

EXPENSE RECOGNITION

Cost of goods sold is recognised when the costs associated with the generation of revenue have been incurred and can be determined reliably, matching the corresponding revenue in accordance with the matching principle, regardless of the time of payment. Where necessary, expenses directly related to revenue in the period are estimated and recognised on the basis of reasonable and consistent assumptions. Costs exceeding normal consumption levels are recognised immediately in the cost of goods sold in accordance with the prudence principle.

Non-cost-of-sales expenses, including selling expenses, administrative expenses and other operating expenses, are recognised in the income statement during the period when they are incurred, on the basis of matching with the relevant revenue and regardless of the time of payment. These expenses are recognised when there is sufficient evidence of an obligation being incurred and they can be determined reliably.

Expenses that do not bring future economic benefits are recognised immediately as expenses in the period in accordance with the prudence principle.

Expenses are classified and presented in accordance with the economic substance of each type of expense as prescribed by the current accounting standards and system.

BORROWING COSTS

Borrowing costs comprise interest and other costs incurred in connection with the borrowing of funds.

Borrowing costs are recognized as expenses when incurred. However, borrowing costs that are directly attributable to the acquisition, construction, or production of a qualifying asset - an asset that necessarily takes a substantial period of time to get ready for its intended use or sale - are capitalized.

Where funds are borrowed specifically for the purpose of acquiring, constructing, or producing a qualifying asset, the borrowing costs eligible for capitalization are determined as the actual borrowing costs incurred on that specific loan, less (-) any income earned on the temporary investment of those borrowed funds.

For general borrowings used for the acquisition, construction, or production of a qualifying asset, the borrowing costs to be capitalized are determined by applying a capitalization rate to the weighted average accumulated expenditures incurred for the asset. The capitalization rate is calculated based on the weighted average interest rate of the outstanding borrowings during the period, excluding borrowings made specifically for the purpose of acquiring, constructing, or producing a particular asset.

Income earned from the temporary investment of borrowed funds during the asset's construction or production period is deducted from the cost of the related asset.

CORPORATE INCOME TAX

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

Current income tax

Current income tax is the amount of tax calculated based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and loss carry-forwards.

Deferred income tax

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the tax bases. Deferred income tax liabilities must be recognised for all taxable temporary differences. Deferred income tax assets are only recognised when it is certain that there will be sufficient future taxable profit to utilise these deductible temporary differences.

Deferred income tax assets and deferred income tax liabilities are determined using the tax rates that are expected to apply to the year when the asset is realised or the liability is settled based on the tax rates effective at the end of the financial year. Deferred income tax is recognised in the Income Statement and only recorded directly in equity when that tax relates to items recorded directly in equity.

The determination of income tax of the Company is based on the current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the results of the inspection by the competent tax authority.

RELATED PARTIES

Parties are considered to be related if one party has the ability to control or have significant influence over the other in making decisions on financial and operating policies. Related parties include:

- Entities that have the right to control, or are directly or indirectly controlled through one or more intermediaries, or are under common control with the Company, including the parent company, subsidiaries within the same Group, joint ventures, jointly controlled businesses, and associates.
- Individuals who have direct or indirect voting rights in reporting businesses that result in significant influence over these businesses, key management personnel with the authority and responsibility for planning, managing and controlling the Group's activities including close family members of these individuals.
- Entities in which the voting rights are directly or indirectly held by the above-mentioned individuals or such persons may have a significant influence on the business.

In considering each related party relationship, attention is directed to the substance of the relationship and not merely the legal form. Accordingly, all transactions and balances with related parties are presented by the Company in Note below.

SEGMENT REPORT

A reportable segment is a distinguishable component of the Company that is engaged in the production or provision of individual products or services, a group of related products or services (Business segment), or engaged in the production or provision of products or services within a particular economic environment (Geographical segment) that is subject to risks and economic benefits that are different from those of other business segments.

5. CASH AND CASH EQUIVALENTS

	30/06/2026 VND	01/01/2026 VND
Cash	**4,692,073,889**	**684,794,771**
Cash at banks	**7,929,816,383**	**743,739,795**
- Vietnam Bank for Agriculture and Rural Development - Lai Chau Branch	7,164,720,388	32,257,296
- Other banks	765,095,995	711,482,499
Cash equivalents	**1,337,940,207**	**-**
- Vietnam Public Joint Stock Commercial Bank - Thang Long Branch	1,337,940,207	-
Total	**13,959,830,479**	**1,428,534,566**

6. PREPAID EXPENSES

6a SHORT-TERM PREPAID EXPENSES

	30/06/2026 VND	01/01/2026 VND
- Tools and equipment	852,021,320	1,657,584,119
- Prepaid insurance and service expenses	171,166,649	330,554,024
- Site clearance costs (relocation of power lines and compensation)	84,205,445	38,558,755
- Others	-	45,646,690
Total	**1,107,393,414**	**2,072,343,588**

6b LONG-TERM PREPAID EXPENSES

	30/06/2026 VND	01/01/2026 VND
- Acceptance and payment for the construction package for the access road	28,855,245,136	34,117,166,405
Total	**28,855,245,136**	**34,117,166,405**

7. FINANCIAL INVESTMENTS

7a HELD-TO-MATURITY INVESTMENTS

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Short - term	**24,685,455,895**	**24,685,455,895**	-	**37,038,722,781**	**37,038,722,781**	-
- Term deposits (1)	19,291,373,703	19,291,373,703	-	23,386,596,151	23,386,596,151	-
+ *Vietnam Public Joint Stock Commercial Bank - Thang Long Branch*	*12,362,553,020*	*12,362,553,020*	-	*17,925,612,133*	*17,925,612,133*	-
+ *Fortune Vietnam Joint Stock Commercial Bank - Thang Long Branch - Hoang Mai transaction office*	*5,429,604,018*	*5,429,604,018*	-	*5,429,604,018*	*5,429,604,018*	-
+ *Other banks*	*1,499,216,665*	*1,499,216,665*	-	*31,380,000*	*31,380,000*	-
- Loans	5,062,000,000	5,062,000,000	-	12,849,000,000	12,849,000,000	-
+ *Mr. Nguyen Huy Tuong (2)*	*5,000,000,000*	*5,000,000,000*	-	*9,000,000,000*	*9,000,000,000*	-
+ *Others*	*62,000,000*	*62,000,000*	-	*3,849,000,000*	*3,849,000,000*	-
- Loan interest income	332,082,192	332,082,192	-	803,126,630	803,126,630	-
Long - term	**100,000,000**	**100,000,000**	-	**100,000,000**	**100,000,000**	-
- Bonds (3)	100,000,000	100,000,000	-	100,000,000	100,000,000	-
Total	**24,785,455,895**	**24,785,455,895**	-	**37,138,722,781**	**37,138,722,781**	-

(1) Savings deposits with joint stock commercial banks with terms exceeding 3 months, bearing interest rates ranging from 3.4% to 4.3% per annum. Of which, VND 5,429,604,018 of the savings deposits is pledged as security for the loan, as detailed in Note 33.

(2) A loan to an individual under Loan Agreement No. 01/HĐVV dated 27 March 2026, with a term of 6 months, a principal amount of VND 21,000,000,000 and an interest rate of 8.5% per annum. The loan is unsecured. The loan has since been fully recovered.

(3) Investment in bonds issued by the Vietnam Bank for Agriculture and Rural Development:

Number of bonds: 100 bonds; face value: VND 1,000,000 per bond; issue date: 24 December 2020; bond term: 7 years. The interest rate is determined in accordance with the Terms and Conditions of the bonds. Bond interest is paid in arrears annually.

7b INVESTMENT IN OTHER ENTITIES

	30/06/2026			01/01/2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
- Investment in other entities	**340,530,400,000**	**340,455,644,799**	**(74,755,201)**	**340,530,400,000**	**340,455,644,799**	**(74,755,201)**
- Bac Lieu Kosy Wind Electric Joint Stock Company (1)	221,324,400,000	221,324,400,000	-	221,324,400,000	221,324,400,000	-
- Lai Chau 110KV Power Grid Management and Operation Joint Stock Company (2)	8,206,000,000	8,131,244,799	(74,755,201)	8,206,000,000	8,131,244,799	(74,755,201)
- HPL Power Investment Joint Stock Company (3)	111,000,000,000	111,000,000,000	-	111,000,000,000	111,000,000,000	-
Total	**340,530,400,000**	**340,455,644,799**	**(74,755,201)**	**340,530,400,000**	**340,455,644,799**	**(74,755,201)**

(1) Kosy Bac Lieu Wind Power Joint Stock Company operates under Enterprise Registration Certificate No. 1900664566 dated 2 July 2020. The contributed charter capital, as stated in the Enterprise Registration Certificate of Kosy Bac Lieu Wind Power Joint Stock Company, amounted to VND 621,000,000,000 as at 30 June 2026. As at 30 June 2026, Kosy Joint Stock Company's ownership interest and voting rights in Kosy Bac Lieu Wind Power Joint Stock Company were 19.8%.

(2) Lai Chau 110kV Grid Management and Operation Joint Stock Company operates under Enterprise Registration Certificate No. 6200103099 dated 18 June 2019. The charter capital, as stated in the Enterprise Registration Certificate of Lai Chau 110kV Grid Management and Operation Joint Stock Company, amounted to VND 57,000,000,000 as at 30 June 2026. Pursuant to Resolution No. 02/NQ-DHDCD dated 1 April 2025, the Company acquired an additional 3.1% ownership interest in Lai Chau 110kV Grid Management and Operation Joint Stock Company for an investment value of VND 481,000,000, equivalent to 48,100 shares, through the offsetting of amounts previously contributed on behalf of shareholders who no longer wished to invest. As at 30 June 2026, Kosy Joint Stock Company's ownership interest and voting rights in Lai Chau 110kV Grid Management and Operation Joint Stock Company were 14.4%.

(3) The investment in HPL Hydropower Investment Joint Stock Company amounted to VND 111,000,000,000, representing an 18.5% ownership interest. The Company was established under Enterprise Registration Certificate No. 6200093605, first issued by the Department of Planning and Investment of Lai Chau Province on 27 July 2017 and subsequently amended, with its principal business activities being the generation, transmission and distribution of electricity. As at 30 June 2026, the Company was operating normally.

8. TRADE RECEIVABLES

	30/06/2026		01/01/2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Other receivables from customers	**226,035,944,336**	-	**158,043,875,881**	-
- Dat Phat Trading & Construction Company Limited	14,568,048,366	-	9,597,730,632	-
- Dong A International Joint Stock Company	18,224,028,699	-	16,104,247,494	-
- Van Phong Toan Cau Joint stock Company	5,518,761,764	-	22,262,761,764	-
- Van Phong Holding Company Limited	-	-	12,887,550,144	-
- Others	187,725,105,507	-	97,191,585,847	-
Total	**226,035,944,336**	-	**158,043,875,881**	-

9. SHORT-TERM PREPAID EXPENSES

	30/06/2026		01/01/2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Prepayments to related parties	**249,100,001**	-	**249,100,001**	-
- Son Phuc Group Joint Stock Company	249,100,001	-	249,100,001	-
Prepayments to other parties	**412,520,229,833**	-	**453,354,881,538**	-
- Capital Infrastructure Development and Construction Investment Joint Stock Company	43,093,144,423	-	53,093,144,423	-
- Ninh Binh Project and Infrastructure Joint Stock Company	75,000,000,000	-	75,000,000,000	-
- Ha Nam Construction and Investment Joint Stock Company	66,471,747,648	-	66,471,747,648	-
- KPT Viet Nam Joint Stock Company	11,123,822,000	-	60,764,984,686	-
- Kscons Construction Joint Stock Company	111,753,518,574	-	110,442,200,345	-
- Others	105,077,997,188	-	87,582,804,436	-
Total	**412,769,329,834**	-	**453,603,981,539**	-

10. OTHER RECEIVABLES

10a Other short-term receivables

	30/06/2026		01/01/2026	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Other short-term receivables				
- Deposits and security deposits	182,957,100	-	182,957,100	-
- Advances	422,929,038	-	1,451,792,379	-
- Other receivables	118,820,456,202	-	117,770,986,839	-
+ *Thong Ngan Company Limited (1)*	*31,416,921,000*	-	*31,416,921,000*	-
+ *Mr. Nguyen Duc Trang (2)*	*84,382,651,273*	-	*84,382,651,273*	-
+ *Others*	*3,020,883,929*	-	*1,971,414,566*	-
- Remuneration of the Board of Directors and the Supervisory Board	-	-	251,500,000	-
Total	**119,426,342,340**	-	**119,657,236,318**	-

(1) A receivable arising from the Joint Venture Cooperation Agreement dated 6 November 2020 relating to the Da La Commercial Housing Project, Quan Hau Town, Quang Binh Province.

(2) Site clearance costs of the project paid to households, for which the procedures for transferring ownership rights to the Company are being completed.

10b OTHER LONG-TERM RECEIVABLES

	30/06/2026		01/01/2026	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
- Deposits and security deposits	40,000,000	-	40,000,000	-
Total	**40,000,000**	-	**40,000,000**	-

11. INVENTORIES

	30/06/2026		01/01/2026	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Work in progress (*)	**2,778,487,142,103**	-	**2,582,599,441,384**	-
- Kosy Ha Nam Project	892,127,059,762	-	945,926,989,448	-
- Kosy Bac Giang Project	272,344,481,137	-	287,771,865,754	-
- Kosy Gia Sang 11 Project	499,622,559,955	-	463,505,291,958	-
- Kosy Song Cong Project	139,413,778,074	-	113,573,737,400	-
- Kosy Lao Cai Project	442,626,247,677	-	426,862,291,352	-
- Sub-zone 16 Project	329,915,637,369	-	-	-
- Others	202,437,378,129	-	344,959,265,472	-
Total	**2,778,487,142,103**	-	**2,582,599,441,384**	-

(*) Land use rights granted for the Kosy Lao Cai, Kosy Song Cong, Kosy Bac Giang, Kosy Gia Sang 11 and Kosy Ha Nam projects are mortgaged as security for bank loans (Details are presented in Note 20).

Borrowing costs capitalised in the cost of the projects under construction during the first six months of 2026 amounted to VND 41,243,655,834 (the first six months of 2025: VND 45,367,504,761).

12. TANGIBLE FIXED ASSETS

Unit: VND

	Buildings and structures	Machinery and equipment	Transportation, transmission	Office equipment	Total
Historical cost					
Balance at 01/01/2026	**885,548,961,344**	**319,576,924,967**	**37,610,108,001**	**717,170,254**	**1,243,453,164,566**
- Disposals	-	-	(16,329,880,000)	-	(16,329,880,000)
Balance at 30/06/2026	**885,548,961,344**	**319,576,924,967**	**21,280,228,001**	**717,170,254**	**1,227,123,284,566**
Of which					
Fully depreciated but still in use	-	*500,951,090*	*12,374,102,727*	*239,270,254*	*13,114,324,071*
Accumulated depreciation					
Balance at 01/01/2026	**(118,808,680,804)**	**(78,624,202,426)**	**(31,646,589,758)**	**(604,939,141)**	**(229,684,412,129)**
- Depreciation in the period	(14,897,575,350)	(10,067,421,054)	(557,889,594)	(54,790,002)	(25,577,676,000)
- Disposals	-	-	16,329,880,000	-	16,329,880,000
Balance at 30/06/2026	**(133,706,256,154)**	**(88,691,623,480)**	**(15,874,599,352)**	**(659,729,143)**	**(238,932,208,129)**
Carrying amount					
Balance at 01/01/2026	**766,740,280,540**	**240,952,722,541**	**5,963,518,243**	**112,231,113**	**1,013,768,752,437**
Balance at 30/06/2026	**751,842,705,190**	**230,885,301,487**	**5,405,628,649**	**57,441,111**	**988,191,076,437**

The carrying amount as at 30 June 2026 of tangible fixed assets used as collateral or pledged to secure loans is VND 956.395.915.976 (as at 01 January 2026: VND 1,172,664,636,946);

Detailed listing of existing tangible fixed assets and those disposed of/transferred during the period with a cost of 10% or more of the total value of tangible fixed assets:

No	Items	Depreciation commencement date	Cost	Accumulated depriciation	Carrying amount	Note
			VND	VND	VND	
1	Nam Pac 2 Hydropower Plant	01 February 2022	626,130,172,569	111,998,539,446	514,131,633,123	(*)
2	Nam Pac 1 Hydropower Plant	01 December 2021	540,570,946,132	103,769,733,039	436,801,213,093	(*)
Total			**1,166,701,118,701**	**215,768,272,485**	**950,932,846,216**	

(*) Assets still in existence

13. CONSTRUCTION IN PROGRESS

	30/06/2026		01/01/2026	
	Carrying amount	Recoverable amount	Carrying amount	Recoverable amount
	VND	VND	VND	VND
- Son My Solar Power Plant Project	259,259,259	259,259,259	259,259,259	259,259,259
- Kosy Di Linh Pumped-Storage Hydropower Project	843,055,556	843,055,556	843,055,556	843,055,556
- Rox Tower Office	46,133,182,701	46,133,182,701	9,226,636,539	9,226,636,539
Total	**47,235,497,516**	**47,235,497,516**	**10,328,951,354**	**10,328,951,354**

14. GOODWILL

	Goodwill VND	Total VND
Cost		
01/01/2026	**171,400,643,443**	**171,400,643,443**
30/06/2026	**171,400,643,443**	**171,400,643,443**
Accumulated amortization		
01/01/2026	**(69,988,596,071)**	**(69,988,596,071)**
- Amortization for the period	(8,570,032,172)	(8,570,032,172)
30/06/2026	**(78,558,628,243)**	**(78,558,628,243)**
Carrying amount		
01/01/2026	**101,412,047,372**	**101,412,047,372**
30/06/2026	**92,842,015,200**	**92,842,015,200**

Goodwill arose on 1 December 2021 when Kosy Joint Stock Company obtained control over Hydropower Construction Investment Consulting Joint Stock Company – a subsidiary. Goodwill represents the difference between the cost of the investment in the subsidiary and the parent's (Kosy's) share of the fair value of the subsidiary's net assets at the acquisition date.

Goodwill is amortised on a straight-line basis over its estimated useful life of 10 years.

15. SHORT-TERM TRADE PAYABLES

	30/06/2026 VND	01/01/2026 VND
Payables to other parties		
- MBG Group Joint Stock Company	6,486,464,038	48,170,914,038
- Dong Do Construction and Architecture Consultant Joint Stock Company	59,301,090,442	958,694,804
- C.H Trading and Consulting Company Limited	51,636,798,233	4,410,461,789
- Giavico Energy Investment and Development Joint Stock Company	11,442,037,268	11,442,037,268
- Nam Thang Long Consultancy And Trading Company Limited	24,789,515,791	4,323,167,792
- Others	73,252,055,849	60,238,315,794
Total	**226,907,961,621**	**133,453,243,485**

16. SHORT-TERM ADVANCES FROM CUSTOMERS

	30/06/2026 VND	01/01/2026 VND
Short-term advances from other customers		
- Mr. Ninh Manh Dung	6,073,185,668	6,073,185,668
- Mr. Nguyen Van Xuat	5,711,706,008	5,711,706,008
- Others	19,497,486,403	6,890,696,368
Total	**31,282,378,079**	**18,675,588,044**

17. TAXES AND OTHER PAYABLES TO/RECEIVABLES FROM THE STATE BUDGET

	01/01/2026		Movement during the period		30/06/2026	
	Payable VND	Receivable VND	Payment VND	Payment VND	Payable VND	Receivable VND
Value added tax	23,802,590,990	-	10,531,974,262	15,833,240,919	18,501,324,333	-
Corporate income tax	11,307,852,998	-	8,008,046,055	541,130,736	18,774,768,317	-
Personal income tax	754,319,603	-	69,335,623	590,885,573	232,769,653	-
Natural Resources Tax	479,593,633	-	3,945,578,979	1,544,560,612	2,880,612,000	-
Land and housing tax, land rental	72,128,045,625	-	116,203,040,667	28,539,021,194	159,792,065,098	-
Fees, charges and other payables	897,672,564	-	1,288,898,568	1,245,564,324	941,006,808	-
Corporate income tax on real estate activities paid in advance	-	725,533,505	725,533,505	-	-	-
Total	**109,370,075,413**	-	**15,835,787,432**	**48,294,403,358**	**201,122,546,209**	-

The Company's tax finalisation will be subject to examination by the tax authorities. As the application of tax laws and regulations to different types of transactions may be interpreted in different ways, the tax amounts presented in the financial statements may be subject to change upon a decision by the tax authorities.

18. SHORT-TERM ACCRUED EXPENSES

	30/06/2026 VND	01/01/2026 VND
- Accrued construction costs for real estate	187,997,472,710	145,661,708,776
+ Accrued construction costs of Cau Go project	*8,031,614,268*	*12,015,842,971*
+ Accrued construction costs of Lao Cai project	*179,965,858,442*	*132,488,554,735*
+ Accrued construction costs of Bac Giang project	-	*1,157,311,070*
- Accrued value of completed construction works for Nam Pac 1 Hydropower Project	1,484,453,908	1,484,453,908
- Accrued value of completed construction works for Nam Pac 2 Hydropower Project	818,001,016	818,001,016
- Accrued value of completed construction works for Nam Pac 1 Hydropower Project	16,750,711,461	1,878,140,382
- Accrued brokerage commission expenses for Gia Sang 11 project	-	3,028,980,116
	207,050,639,095	**152,871,284,198**

19. OTHER SHORT-TERM PAYABLES

	30/06/2026 VND	01/01/2026 VND
Payables to other entities and individuals		
- Trade union funds	180,817,210	180,817,210
- Social insurance	1,265,199,520	339,381,945
- Health insurance	129,959,765	28,889,100
- Unemployment insurance	73,325,654	12,715,600
- Short-term deposits and security deposits	12,065,405,483	12,332,205,483
- Other short-term payables	20,970,052,001	21,379,767,135
+ 86 Hydropower Development Jsc	*2,000,000,000*	*2,000,000,000*
+ Tien Minh Trading One Member Company Limited (*)	*17,837,454,824*	*17,837,454,824*
+ Others	*1,132,597,177*	*1,542,312,311*
Total	**34,684,759,633**	**34,273,776,473**

(*) This represents the amount under which Tien Minh Trading One Member Company Limited entered into a business cooperation arrangement with Kosy Joint Stock Company to share profits from Phase 1 of the Kosy Lao Cai Project pursuant to Business Cooperation Contract No. 08/HĐ-2014/KOSY-TIENMINH dated 01 September 2014.

20. LOANS AND FINANCE LEASE OBLIGATIONS

20a SHORT-TERM LOANS AND FINANCE LEASE OBLIGATIONS

Unit: VND

Items	30/06/2026	During the period		01/01/2026
	Balance	Increase	Decrease	Balance
Short-term Loans	**564,606,831,368**	**520,475,159,176**	**533,806,961,692**	**577,938,633,884**
Vietnam-Russia Joint Venture Bank - Transaction Office (1)	106,668,115,952	97,530,000,000	91,111,884,048	100,250,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Anh Branch (2)	29,319,000,000	29,410,602,202	30,060,602,202	29,969,000,000
Vietnam Joint Stock Commercial Bank for Investment and Development - Ngoc Khanh Branch (3)	30,000,000,000	30,000,000,000	30,000,000,000	30,000,000,000
Vietnam Public Joint Stock Commercial Bank - Thang Long Branch (4)	120,000,000,000	119,999,999,034	119,999,999,034	120,000,000,000
Vietnam Prosperity Joint Stock Commercial Bank - Head Office Branch (5)	131,733,673,971	130,739,113,971	131,947,342,858	132,941,902,858
Bao Viet Commercial Joint Stock Bank (6)	93,405,520,874	66,311,353,198	72,905,832,324	100,000,000,000
Loc Phat Vietnam Commercial Joint Stock Bank - Thang Long Branch - Hoang Mai Transaction Office (7)	46,500,000,000	46,481,301,226	57,781,301,226	57,800,000,000
Vietnam Prosperity Joint Stock Commercial Bank (5)	998,056,649	2,789,545	-	995,267,104
Other individual loans (13)	5,982,463,922	-	-	5,982,463,922
Current portion of long-term loans	**313,706,812,670**	**144,602,507,726**	**295,138,048,027**	**464,242,352,971**
Vietnam Bank for Agriculture and Rural Development - Hoang Mai Branch (8)	204,763,086,929	133,956,507,025	270,495,178,026	341,301,757,930
Vietnam Bank for Agriculture and Rural Development - Lai Chau Branch (9)	79,800,000,000	-	24,400,000,000	104,200,000,000
Bionature Vietnam Joint Stock Company (13)	732,293,637	-	-	732,293,637
Hai Phat Real Estate Investment and Trading Joint Stock Company (13)	838,485,618	-	-	838,485,618
Individual loans (13)	6,327,815,083	-	-	6,327,815,083
Toyota Financial Services Vietnam Company Limited (10)	345,130,005	196,000,002	242,870,001	392,000,004
Vietnam Thuong Tin Commercial Joint Stock Bank - Hanoi Branch (12)	20,900,001,398	10,450,000,699	-	10,450,000,699
Total	**878,313,644,038**	**665,077,666,902**	**828,945,009,719**	**1,042,180,986,855**

20b LONG-TERM LOANS AND FINANCE LEASE OBLIGATIONS

Unit: VND

Items	30/06/2026	During the period		01/01/2026
	Value	Increase	Decrease	Value
Long - term loans	**1,119,424,064,061**	**207,026,051,037**	**144,685,841,726**	**1,016,575,621,200**
Vietnam Bank for Agriculture and Rural Development - Hoang Mai Branch (8)	162,624,887,698	-	133,956,507,025	296,581,394,723
Vietnam Joint Stock Commercial Bank for Industry and Trade - Dong Anh Branch (13)	20,899,998,602	-	10,450,000,699	31,349,999,301
Vietnam Bank for Agriculture and Rural Development - Lai Chau Branch (9)	656,172,899,848	-	-	656,172,899,848
Bionature Vietnam Joint Stock Company (11)	2,025,333,326	-	196,000,002	2,221,333,328
Vietnam Public Joint Stock Commercial Bank - Thang Long Branch	166,660,000	-	83,334,000	249,994,000
Hai Phat Real Estate Investment and Trading Joint Stock Company (15)	237,026,051,037	207,026,051,037	-	30,000,000,000
Vietnam Maritime Commercial Joint Stock Bank - Vinh Phuc Branch (13)	40,508,233,550	40,508,233,550	-	-
Long-term loans and financial leases	**1,119,424,064,061**	**207,026,051,037**	**144,685,841,726**	**1,016,575,621,200**

The total borrowing costs capitalised in the projects during the period amounted to VND 41,243,655,834.

(1) Vietnam-Russia Joint Venture Bank – Transaction Office: The credit facility agreement No. 02/2025/115159/HĐTD dated 29 December 2025 includes all outstanding short-term loan balances and guarantee balances carried forward from the credit facility agreement No. 01/2024/115159/HĐTD dated 21 October 2024.

- Credit facility term: 12 months from the date of signing this Agreement;
- Loan term: determined under each specific credit agreement, specific guarantee agreement and issued L/C;
- Credit limit: VND 115,000,000,000;
- Purpose of the loan: to supplement working capital for business operations;
- Interest rate: the lending interest rate and interest payment method are specified in each specific credit agreement;
- Security: as stipulated in the real estate mortgage agreement No. 01/2026/115159/HĐBĐ dated February 2026, comprising certificates of land use rights, ownership of houses and other assets attached to land issued by the Lao Cai Provincial People's Committee.

(2) Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Anh Branch:
Loan Facility Agreement No. 25/2025-HĐCVHM/NHCT144-KOSY dated 20 November 2025, amending Loan Facility Agreement No. 23/2024-HĐCVHM/NHCT144-KOSY dated 30 September 2024.

- Credit facility validity period: from 20 November 2025 to 20 November 2026;
- Credit limit: VND 30,000,000,000;
- Purpose of the loan: To supplement working capital for the Company's trading activities in construction materials and construction equipment;
- Interest rate and interest payment method: As specified in the relevant drawdown notices;
- The collateral comprises land use rights, ownership of houses and other assets attached to land in respect of land plots located in Gia Sang Ward, Thai Nguyen City, Thai Nguyen Province.

(3) Bank for Investment and Development of Vietnam – Ngoc Khanh Branch:

The credit facility agreement No. 01/2025/8084260/HĐTD dated 20 August 2025 includes all outstanding short-term loan balances and guarantee balances carried forward from the credit facility agreement No. 01/2024/8084260/HĐTD dated 12 June 2024.
- The credit facility period is 12 months from the date of signing the agreement.
- Credit facility limit: VND 30,000,000,000.
- The purpose of the loan is to supplement working capital, provide guarantees and open L/Cs.
- The lending interest rate and interest payment method are specified in each specific credit facility agreement.
- The collateral consists of the Certificate of Land Use Rights, Ownership of Houses, and Other Assets Attached to Land for land plots numbered 302, 325, 379, and 380 (Map Sheet No. 6) in Thang Loi Ward, Song Cong City, Thai Nguyen Province.

(4) Vietnam Public Joint Stock Commercial Bank – Thang Long Branch:

The credit facility agreement No. 236/2025/HĐTD/PVB-TLG dated 18 November 2025 includes all outstanding balances under the credit facility agreement No. 588/2024/HĐTD/PVB-TLG dated 22 October 2024.
- Credit facility period: 12 months from the date of signing the agreement;
- Loan tenor: 6 months from the disbursement date for each loan agreement;
- Credit facility limit: VND 120,000,000,000;
- Purpose of the loan: to supplement working capital, issue domestic L/Cs and provide payment guarantees for the construction materials trading activities;
- The lending interest rate and interest payment method are specified in the debt acknowledgement;
- Collateral comprises: mortgage of automobiles under the mortgage agreements; land use rights, ownership of houses and other assets attached to land in respect of land plots in Gia Sang Ward, Thai Nguyen Province; a condominium at 136 Ho Tung Mau, Hanoi; pledges over bank deposits at Vietnam Public Joint Stock Commercial Bank under the pledge agreements; pledge of KOS shares held by Ms Nguyen Thi Hang and Mr Nguyen Viet Cuong.

(5) Vietnam Prosperity Joint Stock Commercial Bank – Head Office Branch:

Credit Facility Agreement No. CLC-78606-01 dated 20 March 2026

- The credit facility period is 12 months commencing from 20 March 2026;
- The term of each loan under the credit facility shall not exceed 12 months from the loan disbursement date;
- Credit facility limit: VND 130,000,000,000;
- Purpose of the loan: to finance working capital, issue guarantees and issue domestic UPAS LCs for the trading of construction materials;
- The lending interest rate and interest payment method are specified in each debt acknowledgement;
- Security:
  + Guarantee provided by Mr. Nguyen Viet Cuong under Guarantee Agreement No. ELOS-87640/26/SME/BLCN-01 dated 23 March 2026 and any amendments, supplements or replacements thereto (if any);
  + Guarantee provided by Ms. Nguyen Thi Hang under Guarantee Agreement No. CLC-87605-373085-C-02 dated 23 March 2026 and any amendments, supplements or replacements thereto (if any).

Unsecured Overdraft Agreement No. ThauchionlineSME-373085 dated 26 May 2026

- The credit facility period is 12 months from the effective date of this Agreement;
- The term of each loan under the credit facility shall not exceed 12 months from the loan disbursement date;
- Credit facility limit: VND 1,000,000,000;
- Purpose of the loan: to settle lawful expenses incurred in connection with production and business activities;
- Lending interest rate: 16%;
- Security: Unsecured.

(6) BaoViet Joint Stock Commercial Bank.

Credit facility agreement No. 0933-2025-HĐTD1-BVB005 dated 1 December 2025 includes the outstanding short-term loan balance under Agreement No. 0733-2024-HĐTDDU-BV005 dated 25 November 2024.

- Credit facility period: up to 12 months from the date of signing the agreement; the tenor of each loan under the credit facility shall not exceed 6 months from the date of loan disbursement.
- Credit facility limit: VND 100,000,000,000.
- Purpose of the loan: to supplement working capital for business activities.
- Lending interest rate and interest payment method: as specified in each debt acknowledgement.
- Collateral: land use rights, ownership of houses and other assets attached to land in respect of land plots in Gia Sang Ward, Thai Nguyen Province; Song Cong Ward, Thai Nguyen Province; Xuong Giang Ward, Bac Giang Province; Cau Go Ward, Bac Giang Province; pledge of KOS shares held by Ms Nguyen Thi Hang, Mr Nguyen Viet Cuong and Mr Nguyen Quoc Hung; and pledge of shares held by Leo Regulus Investment Joint Stock Company.

(7) Vietnam Post Joint Stock Commercial Bank – Thang Long Branch – Hoang Mai Transaction Office:

Credit facility agreement No. HDTD1132026051 dated 27 January 2026.

- Credit facility period: 12 months from the date of signing the agreement, until 27 January 2027; the tenor of each loan under the credit facility shall not exceed 6 months from the date of loan disbursement;
- Credit limit: VND 95,000,000,000;
- Purpose of each disbursement: as agreed between the Bank and the borrower in accordance with the Bank's regulations and applicable laws;
- Lending interest rate and interest payment method: as specified in each debt acknowledgement;
- Security: Mortgage Agreement for Land Use Rights No. 3907, Book No. 01/2023 TP/CC-SCC/HĐGD dated 18 September 2023, comprising certificates of land use rights, ownership of residential houses and other assets attached to land in Gia Sang Ward, Thai Nguyen City, Thai Nguyen Province; Securities Pledge Agreements No. HĐTC1132022064/02 dated 12 May 2022 and No. HĐTC1132022064/05 dated 8 September 2023 over KOS shares held by Mr. Nguyen Viet Cuong; and Deposit Pledge Agreements No. HĐCC1132022064/06 dated 18 September 2023 and No. HDCC1132024019 dated 4 April 2024 over deposits held in the name of Kosy Joint Stock Company at Loc Phat Vietnam Joint Stock Commercial Bank.

(8) Vietnam Bank for Agriculture and Rural Development – Hoang Mai Branch:

- Credit Agreement No. 1240-LAV-202000838 dated 24 December 2020 and Addendum No. 1240-LAV-202000838/PLHĐ-2406 dated 24 June 2025.
  - Principal repayment period: from 24 September 2025 to 24 June 2027.;
  - Credit limit: VND 250,000,000,000;
  - Purpose of the loan: to finance the No. 11 Urban Area Project in Gia Sang Ward;
  - Lending interest rate: 10.5% per annum, subject to adjustment;
  - Security: all future assets of the No. 11 Urban Area Project, Gia Sang Ward, Thai Nguyen City, Thai Nguyen Province.

- Credit Agreement No. 1240-LAV-202200554 dated 8 June 2022 and Addendum dated 24 June 2025 regarding the restructuring of the loan.
  - Principal repayment period: from 30 December 2026 to 30 December 2027;
  - Credit limit: VND 500,000,000,000;
  - Lending interest rate: 9% per annum, subject to adjustment;
  - Purpose of the loan: to finance the investment in the Kosy Ha Nam Urban Housing Project in Duy Hai Ward, Duy Tien Town;
  - Security: the future development of the Kosy Ha Nam Urban Housing Project in Duy Hai Ward, Duy Tien Town, Ha Nam Province.

(9) Vietnam Bank for Agriculture and Rural Development – Lai Chau Branch:

- Agreement No. 7800-LAV-201901059 dated 24 December 2019, Amendment Agreement No. 01/2022/HĐSĐ/NP1 dated 24 May 2022 and Amendment Agreement No. 29/06/2022/HĐSĐ/201901059 dated 29 June 2022. The credit limit is VND 343,000,000,000. The loan term is 12 years from the date of the first disbursement. The purpose of the loan is to finance the construction of the Nam Pac 1 Hydropower Plant Project. The lending interest rate is 10% per annum, subject to adjustment.

  Security: during the construction period, all land lease rights, exploitation rights and all future assets, including the Nam Pac 1 Hydropower Plant and related works. During the operation period, all land lease rights, exploitation rights and all assets, including the Nam Pac 1 Hydropower Plant and related works.

- Agreement No. 7800-LAV-201901069 dated 26 December 2019, Amendment Agreement No. 01/02/2022/HĐSĐ/NP2 dated 19 April 2022, Amendment Agreement No. 30/06/2022/HĐSĐ/201901069 dated 30 June 2022 and Amendment Agreement No. 04/07/2022/HĐSĐ/201901069 dated 4 July 2022. The credit limit is VND 400,000,000,000. The loan term is 12 years from the date of the first disbursement. The purpose of the loan is to finance the construction of the Nam Pac 2 Hydropower Plant Project. The lending interest rate is 10% per annum, subject to adjustment.

  Security: during the construction period, all land lease rights, exploitation rights and all future assets, including the Nam Pac 2 Hydropower Plant and related works. During the operation period, all land lease rights, exploitation rights and all assets, including the Nam Pac 2 Hydropower Plant and related works.

- Agreement No. 7800-LAV-202400618 dated 22 November 2024. The loan amount is VND 90,000,000,000. The loan term is 12 years from the date of the first disbursement. The purpose of the loan is to refinance the Company's counterpart funding contributed to the Nam Pac 1 Hydropower Project. The interest rate is 6.5% per annum for 24 months from the date of the first disbursement. After 24 months, the lending interest rate will be the 24-month VND deposit rate with interest paid in arrears of Agribank – Lai Chau Branch (including the compulsory reserve and liquidity reserve ratios) plus a minimum margin of 2.5% per annum. The interest rate is adjusted every six months. Security comprises assets under the mortgage agreement over future assets of the Nam Pac 1 Hydropower Plant Project.

- Agreement No. 7800-LAV-202400619 dated 22 November 2024. The loan term is 12 years from the date of the first disbursement. The credit limit is VND 100,000,000,000. The purpose of the loan is to refinance the Company's counterpart funding contributed to the Nam Pac 2 Hydropower Project. The interest rate is 6.5% per annum for 24 months from the date of the first disbursement. After 24 months, the lending interest rate will be the 24-month VND deposit rate with interest paid in arrears of Agribank – Lai Chau Branch (including the compulsory reserve and liquidity reserve ratios) plus a minimum margin of 2.5% per annum. Security comprises assets under the mortgage agreement over future assets of the Nam Pac 2 Hydropower Plant Project.

  The latest interest rate following the change on 6 May 2026, according to the interest rate notice of the Vietnam Bank for Agriculture and Rural Development, is 9.4% per annum.

(10) Other loans have terms ranging from 12 to 24 months, bear interest at rates ranging from 0% to 6.5% per annum, and are used to finance business operations. These loans are unsecured.

(11) Toyota Financial Services Vietnam Company Limited

Credit Agreement No. 1708839683 dated 25 June 2025.

- Credit facility term: 84 months from the date of the first disbursement;
- Credit limit: VND 2,744,000,000;
- Purpose of the loan: to finance the purchase of a motor vehicle;
- Lending interest rate: 7.49% per annum, adjusted every three months after 12 months from the date of the first disbursement;
- Interest payment method: interest payable on the 20th day of each month;
- Security: None.

(12) Vietnam Joint Stock Commercial Bank for Industry and Trade – Hoa Binh Branch

Investment Project Loan Agreement No. 300254549/2025-HĐCVDADT/NHCT250-KOSYLAOCAI dated 31 December 2025.

- Credit facility validity period: 24 months from the day following the date of the first loan disbursement;
- Credit limit: VND 400,000,000,000;
- Purpose of the loan: to settle reasonable, valid and lawful costs incurred in implementing the "Urban Area No. 16, Lao Cai City – Phase 1" Project;
- Lending interest rate and interest payment method: as specified in each debt acknowledgement;
- Security: Land-use investment agreement No. 01/2021/HĐ-DASDĐ dated 9 April 2021 between Kosy Joint Stock Company and the People's Committee of Lao Cai City; and all rights and benefits attached to or arising from the "Sub-zone 16 Urban Area, Cam Duong Ward, Lao Cai Province" Project.

(13) Vietnam Maritime Commercial Joint Stock Bank – Vinh Phuc Branch

Loan Agreement No. 112-00057350.00604/2026/HĐCV dated 15 January 2026.

- Loan method: individual loan disbursements;
- Loan amount: VND 80,000,000,000 (in words: Eighty billion Vietnamese dong);
- Purpose of the loan: To finance the purchase of a total of 10 office floor units on the 24th floor of ROX Tower, which forms part of the Goldmark City project, located at No. 136 Ho Tung Mau Street, Phu Dien Ward, Hanoi, under 10 sale and purchase agreements dated 12 December 2025 entered into between the Customer and the project developer, Viet Han Trading – Advertising – Construction – Real Estate Joint Stock Company;
- Loan term: 120 months from the day following the date of the first loan disbursement;
- Interest rate and interest payment method: As specified in each drawdown notice.;
- Collateral: Mortgage agreements and accompanying appendices over the property rights arising from the sale and purchase agreements between Kosy Joint Stock Company and Viet Han Trading – Advertising – Construction – Real Estate Joint Stock Company

21. OWNER'S EQUITY

21a STATEMENT OF CHANGES IN OWNER'S EQUITY

Unit: VND

Items	Owners' contributed capital	Undistributed earning post-tax	Non-controlling interests	Total
01/01/2025	**2,164,813,350,000**	**146,420,651,003**	**7,401,386,144**	**2,318,635,387,147**
- Loss for the year	-	18,946,386,554	120,613,500	19,067,000,054
31/12/2025	**2,164,813,350,000**	**165,367,037,557**	**7,521,999,644**	**2,337,702,387,201**
01/01/2026	**2,164,813,350,000**	**165,367,037,557**	**7,521,999,644**	**2,337,702,387,201**
- Net profit during the period	-	15,423,183,832	(59,190,587)	15,363,993,245
- Distribution of profits (*)	-	(251,500,000)	-	(251,500,000)
+ Other decreases	-	*(251,500,000)*	-	*(251,500,000)*
30/06/2026	**2,164,813,350,000**	**180,538,721,389**	**7,462,809,057**	**2,352,814,880,446**

(*) According to Resolution No. 01/2023/NQ-ĐHĐCĐ dated 23 June 2023 approving the 2022 profit distribution plan and Resolution No. 01/2024/NQ-ĐHĐCĐ dated 28 June 2024 approving the profit distribution plan for the year, the Company recognised a decrease in undistributed profits and made additional payments during the period.

21b DETAILS OF OWNER'S CONTRIBUTED CAPITAL

	30/06/2026		01/01/2026	
	VND	Percentage	VND	Percentage
- Mr. Nguyen Viet Cuong	766,400,000,000	35.40%	766,400,000,000	35.40%
- Ms. Nguyen Thi Hang	138,980,540,000	6.42%	138,980,540,000	6.42%
- Leo Regulus Investment Joint Stock Company	252,000,000,000	11.64%	252,000,000,000	11.64%
- Other shareholders	1,007,432,810,000	46.54%	1,007,432,810,00	46.54%
Total	**2,164,813,350,000**	**100.00%**	**2,164,813,350,00**	**100.00%**

21c CAPITAL TRANSACTIONS WITH OWNERS AND DISTRIBUTIONS OF DIVIDENDS AND PROFITS

	30/06/2026 VND	01/01/2026 VND
Owner's Equity		
At the beginning of the year	2,164,813,350,000	2,164,813,350,000
Increase in the period	-	-
At the end of the period	2,164,813,350,000	2,164,813,350,000
Dividends and profits distributed	**251,500,000**	-

21d SHARES

	30/06/2026 Share	01/01/2026 Share
- Number of Shares Registered for Issuance	216,481,335	216,481,335
- Number of Shares Issued to the Public	216,481,335	216,481,335
+ *Common Shares*	*216,481,335*	*216,481,335*
- Number of Outstanding Shares	216,481,335	216,481,335
+ *Common Shares*	*216,481,335*	*216,481,335*
* Par value per share (VND/share)	10,000	10,000

22. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Revenue from the sales of goods	415,105,149,897	508,139,154,262
- Revenue from rendering of services	66,692,870,339	73,327,924,906
- Revenue from real estate business	240,858,821,623	81,325,865,501
Total	**722,656,841,859**	**662,792,944,669**

23. COST OF GOODS SOLD AND SERVICES RENDERED

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Cost of goods sold	400,155,839,572	492,718,451,758
- Cost from rendering of services	42,170,350,354	42,764,189,964
- Cost of real estate business	184,319,892,386	47,294,492,894
Total	**626,646,082,312**	**582,777,134,616**

24. FINANCIAL INCOME

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Interest income from term deposits	4,669,168,328	4,059,274,950
Total	**4,669,168,328**	**4,059,274,950**

25. FINANCIAL EXPENSES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Interest expense	47,360,441,355	47,255,371,041
- Others	6,122,369,704	1,756,157,983
Total	**53,482,811,059**	**49,011,529,024**

26. SELLING EXPENSES AND GENERAL & ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Selling expenses	**3,810,631,757**	**1,194,356,884**
- Employee expenses	319,320,000	276,270,000
- Outsourced service expenses	3,491,311,757	918,086,884
General and administrative expenses	**15,646,128,452**	**18,298,835,920**
- Employee expenses	3,382,802,506	2,946,962,226
- Depreciation of fixed assets	484,425,462	1,559,415,462
- Taxes, fees and charges	-	8,000,000
- Outsourced service expenses	3,058,868,312	4,110,930,188
- Other cash expenses	150,000,000	1,103,495,872
- Amortisation of goodwill	8,570,032,172	8,570,032,172
Total	**19,456,760,209**	**19,493,192,804**

27. OPERATING COST BY NATURE

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Raw materials and consumables expenses	38,602,547	337,461,520
- Labour costs	12,711,534,915	11,968,172,552
- Depreciation of fixed assets	25,577,676,000	26,666,094,122
- Outsourced service expenses	49,030,744,824	35,694,516,799
- Taxes and fees	254,716,999,817	(17,219,568,339)
- Other cash expenses	34,147,708,172	6,291,114,472
Total	**301,614,845,451**	**63,737,791,126**

28. OTHER INCOME

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Income from insurance claims	-	1,870,319
- Gain on disposal of fixed assets and investment property	1,818,181,818	-
Total	**1,818,181,818**	**1,870,319**

29. OTHER EXPENSES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Tax penalties and back taxes	5,375,965,620	3,882,938,224
- Others	85,000,000	255,536,712
Total	**5,460,965,620**	**4,138,474,936**

30. CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
- Current corporate income tax expense	8,733,579,560	4,471,479,258
Total	**8,733,579,560**	**4,471,479,258**

31. BASIC EARNINGS PER SHARE

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Profit after tax attributable to the parent company	15,423,183,832	6,934,203,163
Profit attributable to ordinary shareholders (VND)	15,423,183,832	6,934,203,163
Weighted average number of ordinary shares outstanding during the period	216,481,335	216,481,335
Basic earnings per share (VND/Share)	**71**	**32**

The weighted average number of ordinary shares outstanding during the period is determined as follows:

	From 01/01/2026 to 30/06/2026 Share	From 01/01/2025 to 30/06/2025 Share
- Ordinary shares outstanding at the beginning of the period	216,481,335	216,481,335
- Weighted average number of additional ordinary shares outstanding during the period		
- Weighted average number of ordinary shares outstanding during the year	**216,481,335**	**216,481,335**

32. DILUTED EARNINGS PER SHARE

The Company's Board of Management considers that there will be no impact from instruments that could potentially dilute earnings per share in the foreseeable future; therefore, diluted earnings per share are equal to basic earnings per share.

33. RESTRICTED ASSETS

Items	30/06/2026 VND	01/01/2026 VND
- Short-term held-to-maturity investments	5,429,604,018	5,429,604,018

The above investment held to maturity is a term deposit with Loc Phat Vietnam Joint Stock Commercial Bank, which is subject to restrictions on its use as it has been pledged as security for a loan from this bank. The Company may only use this deposit when the restrictions under the relevant agreement have been terminated.

34. SEGMENT REPORT

The departmental information about the Company's business activities is as follows:

Business segment

For management purposes, the Company's organizational structure is divided into three business segments: real estate business, commercial services, and hydropower operations of its subsidiary. The Company prepares reports based on these three business segments.

34a Prior period segment reporting

Items	Sale of inventory properties	Management services	Hydropower	Total reportable segments	Total
	VND	VND	VND	VND	VND
BUSSINESS PERFORMANCE					
Net revenue from sales and service provision to external customers					
- Revenue from sales and service provision to external customers	*81,325,865,501*	*508,139,154,262*	*73,327,924,906*	*662,792,944,669*	*662,792,944,669*
- Intercompany revenue	-	-	-	-	-
Total net revenue	**81,325,865,501**	**508,139,154,262**	**73,327,924,906**	**662,792,944,669**	**662,792,944,669**
Allocated expenses	47,294,492,894	492,718,451,758	42,764,189,964	582,777,134,616	582,777,134,616
Segment business performance	**34,031,372,607**	**15,420,702,504**	**30,563,734,942**	**80,015,810,053**	**80,015,810,053**

	Sale of inventory properties	Management services	Hydropower	Total reportable segments	Total
	VND	VND	VND	VND	VND
ASSETS					
Cash and cash equivalents	1,844,570,015	11,525,216,998	1,663,166,948	15,032,953,961	15,032,953,961
Short-term financial investments	3,433,406,616	21,452,563,995	-	24,885,970,611	24,885,970,611
Current receivables	80,549,795,996	503,290,127,458	72,628,177,464	656,468,100,918	656,468,100,918
Inventories	2,563,260,599,710	-	-	2,563,260,599,710	2,563,260,599,710
Other current assets	1,620,173,002	10,123,142,665	1,460,838,117	13,204,153,784	13,204,153,784
Long-term receivables	40,000,000	-	-	40,000,000	40,000,000
Fixed assets	127,117,708,519	794,255,117,983	114,616,398,203	1,035,989,224,705	1,035,989,224,705
Long-term assets in progress	135,255,976	845,104,527	121,954,313	1,102,314,815	1,102,314,815
Long-term financial investments	47,012,539,860	293,743,104,939	-	340,755,644,799	340,755,644,799
Other non - current assets	-	-	152,421,084,052	152,421,084,052	152,421,084,052
Total assets	**2,825,014,049,694**	**1,635,234,378,564**	**342,911,619,097**	**4,803,160,047,355**	**4,803,160,047,355**
LIABILITIES					
Current liabilities	176,224,106,390	1,101,081,037,750	158,893,458,562	1,436,198,602,703	1,436,198,602,703
Non-current liabilities	127,777,175,731	798,375,591,944	115,211,010,531	1,041,363,778,205	1,041,363,778,205
Total liabilities	**304,001,282,121**	**1,899,456,629,694**	**274,104,469,093**	**2,477,562,380,908**	**2,477,562,380,908**

34b Prior period segment reporting

Items	Sale of inventory properties VND	Management services VND	Hydropower VND	Total reportable segments VND	Total VND
BUSSINESS PERFORMANCE					
Net revenue from sales and service provision to external customers					
- Revenue from sales and service provision to external customers	*240,858,821,623*	*415,105,149,897*	*66,692,870,339*	*722,656,841,859*	*722,656,841,859*
- Intercompany revenue	-	-	-	-	-
Total net revenue	**240,858,821,623**	**415,105,149,897**	**66,692,870,339**	**722,656,841,859**	**722,656,841,859**
Allocated expenses	184,319,892,386	400,155,839,572	42,170,350,354	626,646,082,312	626,646,082,312
Segment business performance	**56,538,929,237**	**14,949,310,325**	**24,522,519,985**	**96,010,759,547**	**96,010,759,547**

	Sale of inventory properties	Management services	Hydropower	Total reportable segments	Total
	VND	VND	VND	VND	VND
ASSETS					
Cash and cash equivalents	4,652,759,269	8,018,740,276	1,288,330,934	13,959,830,479	13,959,830,479
Short-term financial investments	9,064,079,852	15,621,376,043	-	24,685,455,895	24,685,455,895
Current receivables	252,715,760,914	435,539,844,912	69,976,010,684	758,231,616,510	758,231,616,510
Inventories	2,778,487,142,103	-	-	2,778,487,142,103	2,778,487,142,103
Other current assets	1,776,005,710	3,060,835,022	491,769,069	5,328,609,802	5,328,609,802
Long-term receivables	40,000,000	-	-	40,000,000	40,000,000
Fixed assets	329,360,388,531	567,632,078,119	91,198,609,788	988,191,076,437	988,191,076,437
Investment property	-	-	-	-	-
Long-term assets in progress	15,743,414,594	27,132,792,691	4,359,290,231	47,235,497,516	47,235,497,516
Long-term financial investments	125,046,244,710	215,509,400,089	-	340,555,644,799	340,555,644,799
Other non - current assets	-	-	121,697,260,336	121,697,260,336	121,697,260,336
Total assets	**3,516,885,795,682**	**1,272,515,067,152**	**289,011,271,042**	**5,078,412,133,877**	**5,078,412,133,877**
LIABILITIES					
Current liabilities	529,639,258,296	912,800,213,107	146,655,049,385	1,589,094,520,788	1,589,094,520,788
Non-current liabilities	378,792,108,647	652,824,563,286	104,886,060,710	1,136,502,732,643	1,136,502,732,643
Total liabilities	**908,431,366,942**	**1,565,624,776,393**	**251,541,110,096**	**2,725,597,253,431**	**2,725,597,253,431**

Indicators not tracked separately for each activity are being allocated in the period according to the proportion of net revenue.

35. INFORMATION ABOUT RELATED PARTIES

List of individual related parties

During the period from 1 January 2026 to 30 June 2026, members of the Board of Management, the Board of General Directors, the Board of Supervisors, the Chief Accountant and close members of the family of key management personnel are identified as related parties of the Company.

List of related party organisations

Company name	Relationship
Son Phuc Group Joint Stock Company	Company of close family member of Chairman of Board of Managements
Dong Tay Infrastructure Development Investment Joint Stock Company	Company of Vice Chairman of Board of Management
Leo Regulus Investment Joint Stock Company	Co-led by Chairman of the Board of Management

Related party transactions

Income of the Board of Management, the Board of Supervisors, the Board of General Directors and the Chief Accountant

Name	Title	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Board of Managements			
Mr. Nguyen Viet Cuong	Chairman	273,570,000	249,570,000
Ms. Nguyen Thi Hang	Vice chairman	177,570,000	162,570,000
Mr. Do Quoc Viet	Member of Board of Managements and Deputy General Director	357,450,000	340,590,000
Board of Supervisors			
Mr. Ha Viet Hung	Head of the Board	12,000,000	12,000,000
Mrs. Tran Thi Thu Ha	Member	6,000,000	6,000,000
Mrs. Tran Thi Thu Hoai	Member	6,000,000	6,000,000
Board of General Directors			
Mrs. Nguyen Thi Phuong Thao	Deputy General Director	246,525,001	123,225,000
Mr. Nguyen Duc Diep	Deputy General Director	306,300,000	291,120,000
Mr. Nguyen Viet Thung	Deputy General Director	223,588,830	255,085,218
Mr. Nguyen Tien Nam	Deputy General Director	276,480,000	138,210,000
Chief Accountant			
Mr. Nguyen Quoc Hung	Chief Accountant	246,540,000	246,330,000
Total Income of the Board of Managements, Supervisory Board, Board of General Directors and Chief Accountant		**2,132,023,831**	**1,830,700,218**

36. GOING CONCERN

There are no events or conditions that give rise to doubt about the Company's ability to continue as a going concern, and the Company neither intends nor is required to cease operations or materially curtail the scale of its operations.

37. EVENTS ARISING AFTER THE END OF THE ACCOUNTING PERIOD

There were no events occurring after the end of the accounting period that require adjustment to or disclosure in these consolidated financial statements.

38. COMPARATIVE FIGURES

The comparative figures are those presented in the audited consolidated financial statements for the financial year ended 31 December 2025 and the reviewed interim consolidated financial statements for the period from 1 January 2025 to 30 June 2025 of Kosy Joint Stock Company. From 1 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Accounting Regime for Enterprises (replacing Circular No. 200/2014/TT-BTC) and Circular No. 43/2025/TT-BTC amending and supplementing certain articles of Circular No. 202/2014/TT-BTC.

Accordingly, the Company has re-presented and reclassified certain comparative figures to conform to the new presentation requirements under Circular No. 99/2025/TT-BTC for certain line items in the statement of financial position, with the details of the reclassification of the comparative figures as follows:

Figures according to the financial statements for the financial year ended 31 December 2025			**Figures adjusted in accordance with Circular No. 99/2025/TT-BTC and No. 43/2026/TT-BTC**		
Items	**Code**	**Amount (VND)**	**Items**	**Code**	**Amount (VND)**
A. BALANCE SHEET			**A. STATEMENT OF FINANCIAL POSITION**		
Held-to-maturity investments	123	23,386,596,151	Short-term held-to-maturity investments	123	24,685,455,895
Short-term loan receivables	135	12,849,000,000			
Other receivables	136	120,460,362,948	Other receivables	135	119,657,236,318

Approved, on 28 August 2026

Preparer	Chief Accountant	Chairman of the Board of Management
Le Thi Tho	Nguyen Quoc Hung	Nguyen Viet Cuong