**CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI XUẤT NHẬP KHẨU VIỆT PHÁT**
***VIET PHAT IMPORT EXPORT COMMERCIAL INVESTMENT JSC***

**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM**
**Độc lập - Tự do - Hạnh phúc**
***THE SOCIALIST REPUBLIC OF VIETNAM***
***Independence – Freedom - Happiness***

Số/No: 16 /2026/CBTT-VPG

*Hải Phòng, ngày 30 tháng 07 năm 2026*
*Hai Phong, 30 th July, 2026*

CÔNG TY CˆPHĐIN ŋ ĐIU Th THh ч NG MỹI XUɼ T NHӿ P KHɟ U VIˇ T PHÁT

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Date: 2026-07-30 18:34+07:00

# CÔNG BỐ THÔNG TIN ĐỊNH KỲ
## *PERIODIC INFORMATION DISCLOSURE*

**Kính gửi/*To*:** **- Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission***
**- Sở Giao dịch chứng khoán Thành phố Hồ Chí Minh/*Ho Chi Minh City Stock Exchange***

**1.** Tên tổ chức/ *Name of Company*: Công ty Cổ phần Đầu tư Thương mại Xuất nhập khẩu Việt Phát /*Viet Phat Import Export Commercial Investment JSC*.

- Mã chứng khoán/ *Stock symbol*: VPG
- Địa chỉ trụ sở chính/ *Address of Head office*: Số 123 BT 02-97 Bạch Đằng, Phường Hồng Bàng, TP Hải Phòng/ *No.123BT02 – 97 Bach Dang, Hong Bang ward, Hai Phong City.*
- Điện thoại/*Telephone*: 02253.569699 Fax: 02253.569689
- Email: info@vietphatgroup.com.vn

**2.** Nội dung thông tin công bố/ *Announcement content*:

Công ty Cổ Phần Đầu tư Thương mại Xuất nhập khẩu Việt Phát công bố thông tin Báo cáo tài chính Quý II.2026 và các công văn giải trình liên quan đến Báo cáo tài chính/*Viet Phat Import-Export Trading Investment Joint Stock Company announces the Financial Report for the first quarter of 2026 and related explanatory documents concerning the Financial Report.*

**3.** Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30../07/2026 tại đường link/ *This information was published on the company's website on 30..th July, 2026, at the link:* https://vietphatgroup.com.vn/bao-cao-tai-chinh

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby commit that the information disclosed above is accurate and take full responsibility before the law for the content of the disclosed information.*

**Người đại diện theo pháp luật**
**Legal representative**

M.S.D.N: 0200826844-C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI XUẤT NHẬP KHẨU VIỆT PHÁT
P. HỒNG BÀNG T.P HẢI PHÒNG

CHỦ TỊCH HỘI ĐỒNG QUẢN TRỊ
*Lê Thị Thanh Lệ*

| VIET PHAT IMPORT EXPORT TRADING INVESTMENT JOINT STOCK COMPANY | SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness |
|---|---|
| No.: 26/2026/CV-VPG<br>Re: Clarification of consolidated business performance for the second quarter of 2026 | *Hai Phong, July 29th, 2026* |

To: State Securities Commission of Vietnam

Ho Chi Minh City Stock Exchange

Name of the listed organization: Viet Phat Import Export Trading Investment Joint Stock Company

Stock symbol: VPG

Registered head office: No. 123BT 02-97 Bach Dang Street, Hong Bang Ward, Hai Phong City, Viet Nam.

(Hereinafter referred to as the 'Company')

Pursuant to regulations on information disclosure in the securities market, when disclosing consolidated financial statements, listed entities are required to simultaneously provide explanations for the reasons if the profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year. The Company hereby explains that the consolidated profit after corporate income tax for the second quarter of 2026 decreased by 229.56% compared to the second quarter of 2025 mainly due to the following reasons:

*Unit: VND*

| Item | This year | Last year | Discrepancy | Percentage |
|---|---|---|---|---|
| **Revenue from sale of goods and provision of services** | **385,972,750** | **4,370,376,147,133** | **(4,369,990,174,383)** | **-99.99%** |
| *- Thermal coal* | - | *2,738,003,390,750* | *(2,738,003,390,750)* | *-100.00%* |
| *- Coking coal* | - | *540,445,411,364* | *(540,445,411,364)* | *-100.00%* |
| *- Iron ore* | - | *682,507,824,120* | *(682,507,824,120)* | *-100.00%* |
| *- Real estate transfering* | - | *118,268,167,724* | *(118,268,167,724)* | *-100.00%* |
| *- Office leasing services, other services and goods* | *385,972,750* | *291,151,353,175* | *(290,765,380,425)* | *-99.87%* |
| **Financial income** | **69,284,913** | **35,440,060,814** | **(35,370,775,901)** | **-99.80%** |
| **Financial expenses** | **28,218,492,930** | **107,348,181,853** | **(79,129,688,923)** | **-73.71%** |
| *In which: Interest expenses* | *28,155,222,282* | *84,478,935,470* | *(56,323,713,188)* | *-66.67%* |
| **Profit / (Loss) after corporate income tax** | **(34,069,136,217)** | **26,296,371,729** | **(60,365,507,946)** | **-229.56%** |

In the second quarter of 2026, the Company's revenue from sales and services decreased sharply by VND 4,369.99 billion, representing a 99.99% decline compared to the same period of 2025. This significant decrease was attributable to declines across all of the Company's key business segments, with thermal coal recording the largest decrease of VND 2,738 billion (thermal coal revenue in the second quarter 2025 accounted for 62.65% of the total revenue for in the second quarter 2025). In addition, revenue from coking coal and iron ore declined to zero, while revenue from other goods and services decreased by 99.87%. The decline in revenue was adversely affected by fluctuations in the commodity market as well as certain internal challenges faced by the Company, including changes in senior management that negatively impacted the Company's reputation. With respect to the real estate business, during 2025, the Company completed and handed over all products under the Urban Housing Development and Redevelopment Project at No. 80 Ha Ly, Hong Bang Ward, Hai Phong City to customers; therefore, no revenue from this project was recognized in the second quarter of 2026.

Financial income in the second quarter of 2026 decreased by VND 35.37 billion (down 99.80%) compared with the same period of the previous year, while finance costs decreased by VND 79.13 billion (down 66.67%). The reduction in finance costs was not proportional to the decline in financial income because the collection of receivables from customers was slower than planned, resulting in delays in the repayment of bank borrowings, which adversely affected the Company's profit for the period.

Best Regards!

**GENERAL DIRECTOR**

*Recipients:*
*- As addressed*
*- Saved RD;*

M.S.D.N: 0200826844-CTCP
CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI XUẤT NHẬP KHẨU VIỆT PHÁT
P. HỒNG BÀNG T.P HẢI PHÒNG

TỔNG GIÁM ĐỐC
Nguyễn Xuân Trường

0200826844-CTCP
CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI XUẤT NHẬP KHẨU VIỆT PHÁT
BÀNG T.P HẢI PHÒNG

# VIET PHAT IMPORT EXPORT TRADING INVESTMENT JOINT STOCK COMPANY

## CONSOLIDATED FINANCIAL STATEMENTS

### QUARTER II 2026

*July 2026*

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**Form No. B01a - DN/HN**

## CONSOLIDATED FINANCIAL STATUS REPORT

*As at 30 June 2026*

| ASSETS | Code | Notes | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|---|---|
| **CURRENT ASSETS** | **100** | | **2,277,682,983,607** | **3,254,483,467,829** |
| **Cash and cash equivalents** | **110** | **5** | **12,590,577,962** | **123,676,267,454** |
| Cash | 111 | | 11,590,577,962 | 29,049,740,560 |
| Cash equivalents | 112 | | 1,000,000,000 | 94,626,526,894 |
| **Short-term receivables** | **130** | | **2,038,642,699,421** | **2,711,523,508,052** |
| Short-term trade receivables | 131 | 6 | 956,320,345,888 | 1,088,577,656,060 |
| Short-term advances to suppliers | 132 | 7 | 1,168,959,177,582 | 1,198,539,254,695 |
| Other short-term receivables | 136 | 8 | 55,574,471,523 | 566,614,301,025 |
| Provision for short-term doubtful debts | 136 | 9 | (142,211,295,572) | (142,207,703,728) |
| **Inventories** | **140** | **10** | **213,529,294,345** | **406,713,422,455** |
| Inventories | 141 | | 469,753,642,864 | 662,937,770,974 |
| Provision for decline in inventory | 142 | | (256,224,348,519) | (256,224,348,519) |
| **Other current assets** | **160** | | **12,920,411,879** | **12,570,269,868** |
| Short-term prepaid expenses | 161 | 15 | 9,614,216,640 | 9,862,015,946 |
| Value added tax deductible | 162 | | 1,119,913,841 | 521,972,524 |
| Taxes and other receivables from the State budget | 163 | 18 | 2,186,281,398 | 2,186,281,398 |
| **NON-CURRENT ASSETS** | **200** | | **70,295,927,323** | **85,192,623,032** |
| **Long-term receivables** | **210** | | **610,000,000** | **610,000,000** |
| Other long-term receivables | 215 | 8 | 610,000,000 | 610,000,000 |
| **Fixed assets** | **220** | | **56,005,934,721** | **67,787,659,092** |
| Tangible fixed assets | 221 | 12 | 20,176,434,721 | 31,958,159,092 |
| *- Cost* | *222* | | *64,591,373,262* | *74,734,202,981* |
| *- Accumulated depreciation* | *223* | | *(44,414,938,541)* | *(42,776,043,889)* |
| Intangible fixed assets | 227 | 13 | 35,829,500,000 | 35,829,500,000 |
| *- Cost* | *228* | | *35,829,500,000* | *35,829,500,000* |
| *- Accumulated amortization* | *229* | | - | - |
| **Long-term assets in progress** | **250** | | **6,469,251,276** | **6,469,251,276** |
| Long-term construction in-progress | 252 | 14 | 6,469,251,276 | 6,469,251,276 |
| **Long-term investment** | **260** | **11** | **4,000,000,000** | **4,000,000,000** |
| Held-to-maturity investments | 265 | | 4,000,000,000 | 4,000,000,000 |
| **Other non-current assets** | **270** | | **3,210,741,326** | **6,325,712,664** |
| Long-term prepayments | 271 | 15 | 679,557,838 | 3,359,475,558 |
| Deferred income tax assets | 272 | | 2,531,183,488 | 2,966,237,106 |
| **TOTAL ASSETS** | **280** | | **2,347,978,910,930** | **3,339,676,090,861** |

**Form No. B01a - DN/HN**

## CONSOLIDATED FINANCIAL STATUS REPORT (CONT'D)

*As at 30 June 2026*

| RESOURCES | Code | Notes | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|---|---|
| **LIABILITIES** | **300** | | **1,409,182,649,106** | **2,334,919,454,523** |
| **Current liabilities** | **310** | | **1,408,867,649,106** | **2,173,931,454,523** |
| Short-term trade payables | 311 | 16 | 111,065,892,183 | 107,948,913,083 |
| Short-term advances from customers | 312 | 17 | 168,276,469,309 | 168,943,499,009 |
| Dividends and profits payable | 313 | | 10,521,814,877 | 10,521,814,877 |
| Taxes and other payables to the State budget | 314 | 18 | 82,026,273,082 | 113,546,373,961 |
| Payable to employees | 315 | | 2,565,226,481 | 2,591,568,082 |
| Short-term accrued expenses | 316 | 19 | 48,927,865,959 | 16,134,891,556 |
| Short-term unearned revenue | 318 | | 10,000,000 | - |
| Other short-term payables | 320 | 20 | 56,067,295,518 | 64,860,176,120 |
| Short-term loans and financial lease | 321 | 21 | 915,151,070,153 | 1,675,072,816,291 |
| Bonus and welfare funds | 323 | | 14,255,741,544 | 14,311,401,544 |
| **Non-current liabilities** | **330** | | **315,000,000** | **160,988,000,000** |
| Phải trả dài hạn khác | 338 | 20 | 315,000,000 | - |
| Long-term loans and financial lease | 339 | 21 | - | 160,988,000,000 |
| **EQUITY** | **400** | | **938,796,261,824** | **1,004,756,636,338** |
| Owners' contributed capital | 411 | | 884,157,510,000 | 884,157,510,000 |
| *- Ordinary shares with voting rights* | *411a* | | *884,157,510,000* | *884,157,510,000* |
| Share Premium | 412 | | 237,848,870,000 | 237,848,870,000 |
| Investment and development funds | 418 | | 27,318,145,144 | 27,318,145,144 |
| Retained earnings | 421 | | (260,220,260,499) | (194,293,408,986) |
| *- Undistributed earnings accumulated to the prior year end* | *421a* | | *(194,293,408,986)* | *412,517,446,090* |
| *- Undistributed earnings of the current period* | *421b* | | *(65,926,851,513)* | *(606,810,855,076)* |
| Non-controlling interest | 429 | | 49,691,997,179 | 49,725,520,180 |
| **TOTAL RESOURCES** | **440** | | **2,347,978,910,930** | **3,339,676,090,861** |

*Approved, 29 July 2026*

| Preparer | Chief Accountant | General Director |
|---|---|---|
| **Dong Thi Tuyet Mai** | **Vu Thi Phuong** | **Nguyen Xuan Truong** |

M.S.D.N: 0200826... CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI XUẤT NHẬP KHẨU VIỆT PHÁT P. HỒNG BÀNG T.P HẢI PHÒNG

**Form No. B02a - DN/HN**

## CONSOLIDATED INCOME STATEMENT

*For the period ended 30 June 2026*

Unit: VND

| Items | Code | Notes | Quarter II | | Accumulated from beginning of the year to the end of the second quarter | |
|---|---|---|---|---|---|---|
| | | | Current year | Prior year | Current year | Prior year |
| **Revenue from sales of goods and rendering of services** | 01 | 23 | **385,972,750** | **4,370,376,147,133** | **191,621,509,059** | **8,994,871,484,043** |
| **Net revenue from sales of goods and rendering of services** | 10 | | **385,972,750** | **4,370,376,147,133** | **191,621,509,059** | **8,994,871,484,043** |
| Cost of the goods sold and services rendered | 11 | 24 | 684,027,674 | 4,239,974,143,680 | 196,486,635,891 | 8,772,194,499,882 |
| **Gross profit from sales of goods and rendering of services** | 20 | | **(298,054,924)** | **130,402,003,453** | **(4,865,126,832)** | **222,676,984,161** |
| Financial income | 21 | 25 | 69,284,913 | 35,440,060,814 | 1,783,998,885 | 60,998,255,825 |
| Financial expenses | 22 | 26 | 28,218,492,930 | 107,348,181,853 | 51,208,092,608 | 147,629,581,400 |
| *In which: Interest expenses* | *23* | | *28,155,222,282* | *84,478,936,470* | *51,113,475,149* | *122,630,689,654* |
| Selling expenses | 25 | 27 | - | 22,427,079,526 | 23,035,590 | 52,340,371,958 |
| General and administrative expenses | 26 | 27 | 4,266,269,021 | 25,364,647,655 | 10,293,148,175 | 47,605,553,317 |
| **Net profit from operating activities** | 30 | | **(32,713,531,962)** | **10,702,155,233** | **(64,605,404,320)** | **36,099,733,311** |
| Other income | 31 | 28 | - | 24,147,072,282 | 953,081,279 | 25,792,844,899 |
| Other expenses | 32 | 29 | 1,138,077,446 | 1,583,283,797 | 1,872,997,855 | 2,363,296,560 |
| **Other profit** | 40 | | **(1,138,077,446)** | **22,563,788,485** | **(919,916,576)** | **23,429,548,339** |
| **Accounting profit before tax** | 50 | | **(33,851,609,408)** | **33,265,943,718** | **(65,525,320,896)** | **59,529,281,650** |
| Current corporate income tax expenses | 51 | 30 | - | 6,684,763,189 | - | 11,929,042,970 |
| Deferred corporate income tax expenses | 52 | | 217,526,809 | 284,808,800 | 435,053,618 | 569,617,600 |
| **Profit after corporate income tax** | 60 | | **(34,069,136,217)** | **26,296,371,729** | **(65,960,374,514)** | **47,030,621,080** |
| Profit after tax of shareholders of parent company | 61 | | (34,051,588,913) | 23,868,956,215 | (65,926,851,513) | 42,736,807,684 |
| Profit after tax of non-controlling shareholders | 62 | | (17,547,304) | 2,427,415,514 | (33,523,001) | 4,293,813,396 |
| **Earning per share** | 70 | | **(385)** | **270** | **(746)** | **483** |

*Approved, 29 July 2026*

| Preparer | Chief Accountant | General Director |
|---|---|---|
| Dong Thi Tuyet Mai | Vu Thi Phuong | Nguyen Xuan Truong |

M.S.D.N:0200826... CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI XUẤT NHẬP KHẨU VIỆT PHÁT - P. HỒNG BÀNG T.P HẢI PHÒNG

**Form No. B03a - DN/HN**

## CONSOLIDATED CASH FLOW STATEMENT

***(Applying indirect method)***

*For the period ended 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** | | | | |
| **Profit before tax** | **01** | | **(65,525,320,896)** | **59,529,281,650** |
| **Adjustments for** | | | | |
| Depreciation and amortization | 02 | | 3,383,991,034 | 6,775,086,775 |
| Provisions | 03 | | 3.591.844 | - |
| Foreign exchange differences upon revaluation of monetary items denominated in foreign currency | 04 | | 50,905,788 | 12,940,766,411 |
| Losses, profits from investing activities | 05 | | (1,417,869,358) | (1,993,928,555) |
| Interest expenses | 06 | | 51,113,475,149 | 122,630,689,654 |
| ***Operating profit before changes in working capital*** | **08** | | ***(12,391,226,439)*** | ***199,881,895,935*** |
| Increase/decrease in receivables | 09 | | 672,244,579,933 | (839,838,609,444) |
| Increase/decrease in inventories | 10 | | 193,184,128,110 | 457,655,419,394 |
| Increase/decrease in payables (not including accrued interest and corporate income tax payable) | 11 | | (34,534,867,503) | (1,029,555,834,767) |
| Increase/decrease in prepaid expenses | 12 | | 2,927,717,026 | (10,751,981,113) |
| Interest paid | 14 | | (13,660,041,730) | (128,408,528,892) |
| Corporate income tax paid | 15 | | - | (43,216,417,998) |
| Other procceds from operating activities | 16 | | 188,139,200 | - |
| ***Net cash flows from operating activities*** | **20** | | ***807,958,428,597*** | ***(1,394,234,056,885)*** |
| **Cash flows from investing activities** | | | | |
| Payments for purchases and construction of fixed assets and other long–term assets | 21 | | - | (13,047,579,069) |
| Proceeds from liquidation and sale of fixed assets and other long-term assets | 22 | | 225.000.000 | - |
| Proceeds from loan repayments and resale of debt instruments of other entities | 24 | | - | 260,000,000 |
| Interest and dividends received | 27 | | 1,399,394,648 | 2,153,430,471 |
| ***Net cash flows from investing activities*** | **30** | | ***1,624,394,648*** | ***(10,634,148,598)*** |

**Form No. B03a - DN/HN**

## CONSOLIDATED CASH FLOW STATEMENT (CONT'D)
*(Applying indirect method)*
*For the period ended 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 from borrowings | 33 | | - | 8,628,982,714,347 |
| Repayments of borrowings | 34 | | (920,668,620,218) | (8,544,019,242,387) |
| ***Net cash flows from financing activities*** | *40* | | ***(920,668,620,218)*** | ***84,963,471,960*** |
| | | | | |
| **Net increase/decrease in cash and cash equivalents** | **50** | | **(111,085,796,973)** | **(1,319,904,733,523)** |
| **Cash and cash equivalents at the beginning of the period** | **60** | 5 | **123,676,267,454** | **1,628,109,095,706** |
| Impact of exchange rate fluctuation | 61 | | 107,481 | 548,866,767 |
| **Cash and cash equivalents at the end of the period** | **70** | 5 | **12,590,577,962** | **308,753,228,950** |

*Approved, 29 July 2026*

| Preparer | Chief Accountant | General Director |
|---|---|---|
| **Dong Thi Tuyet Mai** | **Vu Thi Phuong** | **Nguyen Xuan Truong** |

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI XUẤT NHẬP KHẨU VIỆT PHÁT

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

**Form No. B09a - DN/HN**

## 1. COMPANY OVERVIEW

### 1.1 STRUCTURE OF OWNERSHIP

Viet Phat Import Export Trading Investment Joint Stock Company (hereinafter referred to as the "Company") was established under Business Registration Certificate No. 0200826844 issued by the Department of Planning and Investment of Hai Phong City on 23 July 2008, and was amended for the 19th time (most recently) on 06 June 2025.

The Company's shares have been listed and traded on the Ho Chi Minh City Stock Exchange (HOSE) since 18 January 2018 under the ticker symbol VPG.

The Company's head office is located at: No. 123BT 02-97 Bach Dang Street, Hong Bang Ward, Hai Phong City, Vietnam.

### 1.2 BUSINESS SECTORS

The principal activities of the Company are processing and trading minerals, real estate business and construction.

### 1.3 NORMAL PRODUCTION AND BUSINESS CYCLE

For real estate trading and construction activities, the Company's normal operating cycle is determined based on the investment and business period of each project. For other activities, the Company's normal operating cycle is within a period not exceeding 12 months.

### 1.4 STATEMENT OF COMPARABILITY OF INFORMATION IN THE CONSOLIDATED FINANCIAL STATEMENTS

The comparative figures on the consolidated balance sheet, consolidated income statement, consolidated cash flow statement, and corresponding notes are from the audited and fully comparable consolidated financial statements for the finanical year ended 30 June 2025.

### 1.5 NUMBER OF EMPLOYEES

The total number of employees of the Company as at 30 June 2026 was 33 (as at 30 June 2025: 154).

### 1.6 COMPANY STRUCTURE

As at 30 June 2026, the Company has 02 subsidiaries as follows:

| Subsidiary | Location | Principal activity | Proportion of ownership interest (%) | Proportion of voting rights (%) |
|---|---|---|---|---|
| Newland Investment Construction Joint Stock Company | Hai Phong | Real estates | 90 | 90 |
| Viet Phat XNK Company Limited | Hanoi | Wholesale of metals and metal ores | 100 | 100 |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 2. ACCOUNTING PERIOD, ACCOUNTING CURRENCY APPLIED

### 2.1 ACCOUNTING PERIOD

The company's accounting period begins on January 1st and ends on December 31st.

### 2.2 ACCOUNTING CURRENCY APPLIED

The currency used in the Company's accounting is the Vietnamese Dong.

## 3. BASIS OF PREPARATION OF THE SEPARATE FINANCIAL STATEMENTS AND FINANCIAL YEAR

### 3.1 ACCOUNTING POLICY APPLIED

The company applies the Corporate Accounting System issued under Circular No. 202/2014/TT-BTC dated December 22, 2014, amended by Circular No. 43/2026/TT-BTC dated April 20, 2026 of the Ministry of Finance.

### 3.2 STATEMENT OF COMPLIANCE WITH VIETNAMESE ACCOUNTING STANDARDS AND ACCOUNTING REGIME

The financial statements are prepared and presented in accordance with current Vietnamese Accounting Standards and Regulations.

## 4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED LEGAL REGULATIONS APPLIED

### 4.1 ACCOUNTING ESTIMATES

The preparation of consolidated financial statements complies with the Vietnamese Aaccounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of the consolidated financial statements. This requires the Board of General Directors to make estimates and assumptions affecting the reported figures on liabilities, assets, and the presentation of contingent liabilities and assets as of the date of the consolidated financial statements, as well as the reported figures on revenue and expenses throughout the operating period. Although accounting estimates are made to the best of the Board of General Directors' knowledge, actual figures may differ from the estimates and assumptions made.

### 4.2 BASIC OF CONSOLIDATION

The consolidated financial statements comprise the Company's separate financial statements and the financial statements of subsidiaries controlled by the Company, which are prepared for the year ended 30 June 2026. Control is achieved when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the date of acquisition or up to the date of disposal of the investment in such subsidiaries.

Where necessary, the financial statements of subsidiaries are adjusted to align their accounting policies with those adopted by the Company and its subsidiaries.

All intra-group balances and transactions are eliminated in preparing the consolidated financial statements.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED LEGAL REGULATIONS APPLIED (CONT'D)

### 4.2 BASIC OF CONSOLIDATION (CONT'D)

Non-controlling interests represent the value of non-controlling shareholders' interests at the date of the initial business combination (as further described below) and their share of changes in equity since the date of the business combination. Losses incurred by a subsidiary are attributed to the non-controlling interests even if such losses result in a deficit balance of the non-controlling interests in the subsidiary's net assets.

### 4.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand, demand deposits at banks, and short-term investments (not exceeding three months) that are highly liquid, readily convertible to cash, and subject to an insignificant risk of changes in value.

### 4.4 FOREIGN CURRENCY

Transactions denominated in foreign currency are converted using the actual exchange rate applicable on the date the transaction occurs. Exchange rate differences arising from these transactions will be accounted for as revenue or expense in the year.

Monetary items denominated in foreign currencies at the balance sheet date are translated at the exchange rates prevailing on that date, specifically as follows:

- The exchange rate used to translate balances of monetary assets is the buying rate at the end of period announced by the commercial bank where the Company regularly conducts transactions.
- The exchange rate used to translate balances of monetary liabilities is the selling rate at the end of period announced by the commercial bank where the Company regularly conducts transactions.
- Foreign exchange differences arising from the revaluation of at the end of period balances, after offsetting positive and negative differences, are recognized in financial income or financial expenses for the year.

### 4.5 FINANCIAL INVESTMENTS

**Held-to-maturity investments**

Held-to-maturity investments comprise those investments that the Company has the positive intention and ability to hold until maturity. Held-to-maturity investments include bonds.

Held-to-maturity investments are initially recognized at cost, comprising purchase price and directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at their recoverable amounts. Interest income from held-to-maturity investments arising after the acquisition date is recognized in the income statement on an accrual basis. Interest received in advance prior to the acquisition is deducted from the cost of the investment at the acquisition date.

Held-to-maturity investments are stated at cost less provision for impairment of held-to-maturity investments.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED LEGAL REGULATIONS APPLIED (CONT'D)

### 4.5 FINANCIAL INVESTMENTS (CONT'D)

Provision for impairment of held-to-maturity investments is made in accordance with prevailing accounting regulations.

**Equity investments in other entities**

Investments in equity instruments of other entities represent investments in equity instruments over which the Company does not have control, joint control or significant influence. Such investments are stated at cost less provision for impairment of investments.

### 4.6 RECEIVABLES

Receivables are presented at carrying amounts net of provision for doubtful debts and are monitored in detail by original maturity, remaining maturity as at the reporting date, counterparties, currencies and other factors as required by the Company's management.

Provision for doubtful debts is made for each receivable based on the estimated potential loss. Specifically, provision is made for receivables that are overdue as stipulated in economic contracts, contractual commitments or debt agreements, for which the Company has made repeated collection efforts but has not recovered. The determination of overdue periods is based on the original contractual repayment schedule under the initial sales and purchase agreements, excluding any subsequent debt rescheduling agreed between the parties. Provision is also made for receivables not yet due but where the debtors have become bankrupt, are under dissolution procedures, are missing, or have absconded. Provisions are reversed when the debts are recovered.

### 4.7 INVENTORIES

Inventories are accounted for using the perpetual method. Inventories are stated at the lower of cost and net realisable value.

*The cost of inventories is determined as follows:*

- For self-manufactured inventories and merchandise: The cost of self-manufactured inventories comprises direct materials, direct labour and attributable manufacturing overheads, if any, incurred in bringing the inventories to their present location and condition. The cost of merchandise includes purchase costs and other directly attributable costs relevant to the acquisition of inventories. The cost of self-manufactured inventories and merchandise is determined using the weighted average method.

- For real estate inventories: Properties developed for sale in the ordinary course of the Company's business, rather than for lease or capital appreciation, are recognised as real estate inventories. The cost of real estate inventories comprises land use rights and land tax, design consultancy, site clearance and compensation, land levelling, construction costs, construction management costs, borrowing costs and other relevant costs. The cost of real estate inventories is determined using the specific identification method.

Net realisable value is determined as the estimated selling price less the estimated costs of completion and the estimated selling, marketing and distribution expenses to be incurred.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED LEGAL REGULATIONS APPLIED (CONT'D)

### 4.7 INVENTORIES (CONT'D)

Provision for devaluation of inventories is made in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to make provision for inventories that are obsolete, damaged or substandard, and where the cost of inventories exceeds their net realisable value at the end of the reporting period.

### 4.8 TANGIBLE FIXED ASSETS

Fixed assets are presented at cost less accumulated depreciation.

The cost of fixed assets includes all expenditures incurred by the Company to acquire the fixed assets up to the point when the assets are ready for use. Subsequent expenditures are added to the cost of fixed assets only if they are expected to increase future economic benefits from the use of the assets. Expenditures that do not meet this criterion are recognized as production or operating expenses in the period incurred.

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

| **Fixed assets group** | **Useful life (years)** |
|---|---|
| Buildings and structures | 05 – 40 |
| Machines and equipment | 04 – 10 |
| Vehicles and transmission equipment | 04 – 10 |
| Management equipment, tools, and other fixed assets | 03 – 08 |

### 4.9 INTANGIBLE FIXED ASSETS

The intangible fixed asset reflecting the value of the Company's long-term land use rights as at 30 June 2026, is plot number 123 BT 02-97 Bach Dang, Hong Bang Ward, Hai Phong City. Land use rights without a time limit are not subject to amortization.

### 4.10 INVESTMENT PROPERTIES

Investment properties comprise land use rights, buildings and structures held by the Company to earn rentals. Investment properties are stated at cost less accumulated depreciation. The cost of purchased investment properties includes the purchase price and any directly attributable expenses such as legal consultancy fees, registration fees and other relevant transaction costs. The cost of self-constructed investment properties is determined based on the finalisation value of the construction works or other directly attributable costs of the investment properties.

Investment properties for lease are depreciated on a straight-line basis over their estimated useful lives, as follows:

| | **Useful life (years)** |
|---|---|
| Buildings and structures | 05 – 40 |

Long-term land use rights: Not subject to depreciation.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED LEGAL REGULATIONS APPLIED (CONT'D)

### 4.11 CONSTRUCTION IN PROGRESS

Assets under construction for production, rental, administrative or other purposes are recorded at cost, comprising all necessary expenditures incurred in bringing the assets to their intended condition in accordance with the Company's accounting policies. Depreciation of these assets is applied in the same manner as for other assets and commences when the assets are ready for their intended use.

### 4.12 PREPAID EXPENSES

Prepaid expenses comprise actual costs incurred that relate to the operating results of multiple accounting periods, including deferred selling expenses, tools and supplies issued for use, and other prepaid expenses.

Deferred real estate selling expenses include brokerage commissions, business development service fees, advertising and promotion expenses, and other prepaid items. Deferred merchandise selling expenses mainly comprise transportation costs. These expenses are recognized in the income statement in line with the relevant sales revenue.

Tools, supplies issued for use, and other prepaid expenses are considered capable of generating future economic benefits for the Company. These expenses are capitalized as prepaid expenses and are amortized to the Statement of Comprehensive Income on a straight-line basis, in accordance with prevailing accounting regulations.

### 4.13 LIABILITIES

Liabilities are monitored in detail by original maturity, remaining maturity at the reporting date, counterparties, currencies payable, and other factors as required by the Company's management.

Based on the remaining maturity at the reporting date, the Company classifies liabilities as either current or non-current and revalues monetary items denominated in foreign currencies in accordance with the principles set out in Note 4.4.

### 4.14 LOANS AND FINANCE LEASE OBLIGATIONS

Loans and finance lease obligations include loans and finance lease obligations.

Loans and finance lease obligations are tracked in detail by borrower or lender, by each loan or lease contract, and by each type of borrowed asset; according to the repayment term of the borrowings and financial lease obligations, and by original currency (if any). Amounts with remaining repayment terms of more than 12 months from the reporting date are presented as long-term loans and finance lease obligations. Amounts due within the next 12 months from the reporting date are presented as short-term loans and finance lease obligations.

### 4.15 BORROWING COSTS

Borrowing costs are recognised as operating expenses in the period in which they are incurred, unless capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets that require a substantial period of time to get ready for their intended use or sale are added to the cost of those assets until

## 4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED LEGAL REGULATIONS APPLIED (CONT'D)

### 4.15 BORROWING COSTS (CONT'D)

the assets are ready for use or sale. Income earned from the temporary investment of borrowed funds is deducted from the cost of the relevant assets. For specific borrowings used for the construction of fixed assets or investment properties, interest is capitalised even if the construction period is less than 12 months.

### 4.16 ACCRUED EXPENSES

Accrued expenses are recognized based on reasonable estimates of amounts payable for goods and services consumed during the period for which invoices or sufficient accounting documentation are not yet available, including interest expenses and other types of expenses.

### 4.17 OWNERS' EQUITY

Contributed capital is recorded at the actual capital contributed by shareholders.

Undistributed profit after tax represents the profit (gain or loss) from the Company's operations after deducting current year corporate income tax expense and adjustments arising from retrospective application of changes in accounting policies and prior-year material error corrections.

Profit after corporate income tax is appropriated to shareholders after appropriations to funds in accordance with the Company's Charter and legal regulations, and upon approval by the General Meeting of Shareholders. The distribution of profit to shareholders takes into consideration non-cash items included in undistributed profit after tax that may affect cash flows and the Company's ability to pay dividends, such as gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments, and other non-cash items. Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

### 4.18 UNEARNED REVENUE

Unearned revenue represents advance receipts relating to one or more accounting periods for lease services not yet provided. The Company recognizes unearned revenue corresponding to the obligations that the Company will be required to perform in the future. When revenue recognition conditions are satisfied, unearned revenue is recognized in the consolidated income statement for the period corresponding to the portion meeting such recognition conditions.

### 4.19 REVENUE RECOGNITION

The Company's revenue is recognized when it is probable that the Company will obtain economic benefits that can be measured reliably. Net revenue is presented at the fair value of the consideration received or receivable, after deduction of trade discounts, sales rebates and sales returns. The following specific conditions must also be satisfied in order for revenue to be recognized:

***Revenue from sale of goods***

Revenue from sales of goods is recognized when all (5) following conditions are satisfied:

- Significant risks and rewards of ownership of products or goods are transferred to the buyer;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

## 4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED LEGAL REGULATIONS APPLIED (CONT'D)

### 4.19 REVENUE RECOGNITION (CONT'D)

- The amount of revenue can be reliably measured. When the contract stipulates that the buyer has the right to return purchased products or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist, and the buyer is not entitled to return the products or goods (except in cases where customers have the right to return goods in exchange for other goods or services);
- It is probable that economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transactions can be measured reliably.

*Revenue from rendering of services*

Revenue from rendering of services is recognized when the outcome of the transaction can be measured reliably. Where a service transaction spans more than one accounting period, revenue is recognized in the period by reference to the stage of completion of the work performed at the reporting date of the consolidated financial statements. The outcome of a service transaction is considered to be reliably measurable when all of the following four (4) conditions are satisfied:

- Revenue can be measured with reasonable certainty; if the contract grants the customer the right to return the services purchased under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services provided;
- It is probable that the economic benefits associated with the service transaction will flow to the Company;
- The stage of completion of the transaction at the financial statement closing date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

***Financial income*** includes interest on deposits and loans, dividends and profit distributions, foreign exchange gains, gains from divestment in joint stock companies, and other similar items, as follows:

- Interest income is recognized when it can be measured reliably, based on the deposit or loan balances and the applicable interest rates for each period.
- Dividends and profit distributions are recognized upon notification from the distributing party.

***Other income*** represents revenues arising from events or transactions that are consolidated from the Company's ordinary business activities, excluding the income items mentioned above.

### 4.20 TAXES AND OTHER PAYABLES TO THE STATE BUDGET

Corporate income tax represents the total of current tax payable and deferred tax.

Current tax payable is calculated based on taxable income for the period. Taxable income differs from the profit before tax presented in the income statement, as it does not include income or expenses taxable or deductible in other years, and it excludes items that are non-taxable or non-deductible.

## 4. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELATED LEGAL REGULATIONS APPLIED (CONT'D)

### 4.20 TAXES AND OTHER PAYABLES TO THE STATE BUDGET (CONT'D)

Deferred tax is calculated on the differences between the carrying amounts of assets and liabilities in the financial statements and their tax bases, and is recognized using the balance sheet liability method. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilized.

Deferred tax is measured at the tax rates that are expected to apply in the year in which the asset is realized or the liability is settled. Deferred tax is recognized in the income statement, except to the extent that it relates to items recognized directly in equity, in which case the relevant deferred tax is also recognized in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred tax assets and deferred tax liabilities relate to corporate income taxes levied by the same taxation authority, and the Company intends to settle its current tax assets and liabilities on a net basis.

The Company's income tax determination is based on the current tax regulations. However, these regulations may change over time, and the final determination of corporate income tax is subject to the examination and assessment by the competent tax authorities.

Other types of taxes are applied in accordance with the applicable tax laws in Vietnam.

## 5. CASH AND CASH EQUIVALENTS

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---:|---:|
| Cash on hand | 10,104,072,607 | 51,499,250 |
| Cash at bank | 1,486,505,355 | 28,998,241,310 |
| Cash and cash equivalents | 1,000,000,000 | 94,626,526,894 |
| **Total** | **12,590,577,962** | **123,676,267,454** |

## 6. TRADE RECEIVABLES

| | 30/06/2026 Balance VND | 01/01/2026 Balance VND |
|---|---|---|
| - Hung Thinh Mineral Investment Joint Stock Company | 383,008,651,606 | 397,008,651,606 |
| - Sai Gon Mia Investment Joint Stock Company | 124,492,269,942 | 359,128,269,942 |
| - Hekou Yunhe Trade Co., Ltd | 70,927,139,906 | 70,927,139,906 |
| - Viet Trung Mineral and Metallurgy Co., Ltd | 69,672,099,853 | 69,672,099,853 |
| - Thai Nguyen Ferrous Metallurgy Joint Stock Company | - | 40,353,826,368 |
| - Hai Linh Company Limited | 38,726,894,240 | 38,726,894,240 |
| - Au Viet Trading and Transport Co.,Ltd | 229,433,970,293 | 29,173,466,715 |
| - PC1 Group Joint Stock Company | - | 34,202,429,167 |
| - Minh Cuong International Joint Stock Company | 18,083,681,323 | 21,303,681,323 |
| - Management Board of Urban Development and Civil Construction Investment Project | 6,184,712,000 | 6,184,712,000 |
| - Trade receivables from Royal River City Project | - | 11,449,539,481 |
| - Others | 15,790,926,725 | 10,446,945,459 |
| **Total** | **956,320,345,888** | **1,088,577,656,060** |

## 7. ADVANCES TO SUPPLIERS

| | 30/06/2026 Balance VND | 01/01/2026 Balance VND |
|---|---|---|
| - Tat Thanh Services and Trading Co., Ltd | 436,093,358,410 | 436,093,358,410 |
| - Au Viet Trading and Transportation Co., Ltd | 561,069,222,080 | 524,169,222,080 |
| - LS Ly Sok Co., Ltd | 170,046,169,482 | 170,046,169,482 |
| - Hung Cuong Steel Trading Joint Stock Company | - | 65,854,746,960 |
| - Others | 1,750,427,610 | 2,375,757,763 |
| **Total** | **1,168,959,177,582** | **1,198,539,254,695** |

## 8. OTHER RECEIVABLES

| | 30/06/2026 Balance VND | 01/01/2026 Balance VND |
|---|---|---|
| **Short-term** | **55,574,471,523** | **566,614,301,025** |
| - Output value-added tax invoiced but not yet recognized as trade receivable | 47,677,899,441 | 47,677,899,441 |
| - Deposits and collaterals | 5,000,000 | 505,646,000,000 |
| - Advances | 39,378,698 | 449,827,334 |
| - Accrued interest income on deposits | 129,797,260 | 99,757,778 |
| - Other short-term receivables | 7,722,396,124 | 12,740,816,472 |
| **Long-term** | **610,000,000** | **610,000,000** |
| - Deposits and collaterals | 610,000,000 | 610,000,000 |
| **Total** | **56,184,471,523** | **567,224,301,025** |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

### 9. DOUBTFUL DEBTS

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | Cost | Recoverable amount | Cost | Recoverable amount |
| **Trade receivables** | **140,599,239,759** | - | **140,599,239,759** | - |
| - Hekou Yunhe Trade Co., Ltd | 70,927,139,906 | - | 70,927,139,906 | - |
| - Viet Trung Minerals and Metallurgy Company Limited | 69,672,099,853 | - | 69,672,099,853 | - |
| **Advances to suppliers** | **1,599,500,000** | - | **1,599,500,000** | - |
| - Urban Development and Civil Construction Investment Project Management Unit | 1,599,500,000 | - | 1,599,500,000 | - |
| **Other receivables** | **17,936,875** | **5,381,062** | **17,927,938** | **8,963,969** |
| - Libra plus shipping limited | 17,936,875 | 5,381,062 | 17,927,938 | 8,963,969 |
| **Total** | **142,216,676,634** | **5,381,062** | **142,216,667,697** | **8,963,969** |

### 10. INVENTORIES

| | 30/06/2026 | | 01/01/2026 | |
|---|---|---|---|---|
| | **Giá gốc** | **Dự phòng** | **Giá gốc** | **Dự phòng** |
| | **VND** | | **VND** | |
| - Raw materials and supplies | 72,690,012 | - | 91,231,085 | - |
| - Finished goods | - | - | 10,743,494,606 | - |
| - Goods sent for sale | 459,381,552,899 | (256,224,348,519) | 459,381,552,899 | (256,224,348,519) |
| - Merchandise | 9,564,263,092 | - | 192,721,492,384 | - |
| - Work in progress | 735,136,861 | - | - | - |
| | 469,753,642,864 | (256,224,348,519) | 662,937,770,974 | (256,224,348,519) |

### 11. FINANCIAL INVESTMENTS

#### HELD-TO-MATURITY INVESTMENTS

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | **Balance** | **Balance** |
| | **VND** | **VND** |
| **Long-term** | **4,000,000,000** | **4,000,000,000** |
| - Bonds | 4,000,000,000 | 4,000,000,000 |
| | **4,000,000,000** | **4,000,000,000** |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)**

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 12. TANGIBLE FIXED ASSETS

| | Buildings, structures | Machinery, equipment | Vehicles, Transportation, equipment | Management equipment | Total |
|---|---|---|---|---|---|
| | VND | VND | VND | VND | VND |
| **COST** | | | | | |
| 01/01/2026 | 21,000,224,474 | 23,858,071,413 | 27,988,116,655 | 1,887,790,439 | 74,734,202,981 |
| - Disposal | (9,235,329,719) | (907,500,000) | - | - | (10,142,829,719) |
| 30/06/2026 | 11,764,894,755 | 22,950,571,413 | 27,988,116,655 | 1,887,790,439 | 64,591,373,262 |
| **ACCUMULATED DEPRECIATION** | | | | | |
| 01/01/2026 | (4,698,489,175) | (22,771,361,151) | (13,906,914,733) | (1,399,278,830) | (42,776,043,889) |
| - Depreciation in the period | (764,877,192) | (134,629,526) | (2,399,375,934) | (85,108,382) | (3,383,991,034) |
| - Disposal | 1,285,247,592 | 459,848,790 | - | - | 1,745,096,382 |
| 30/06/2026 | (4,178,118,775) | (22,446,141,887) | (16,306,290,667) | (1,484,387,212) | (44,414,938,541) |
| **NET BOOK VALUE** | | | | | |
| 01/01/2026 | 16,301,735,299 | 1,086,710,262 | 14,081,201,922 | 488,511,609 | 31,958,159,092 |
| 30/06/2026 | 7,586,775,980 | 504,429,526 | 11,681,825,988 | 403,403,227 | 20,176,434,721 |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

### 13. INTANGIBLE FIXED ASSETS

| | Rights of land use<br>VND | Total<br>VND |
|---|---|---|
| **COST** | | |
| 01/01/2026 | 35,829,500,000 | 35,829,500,000 |
| 30/06/2026 | 35,829,500,000 | 35,829,500,000 |
| **ACCUMULATED AMORTIZATION** | | |
| 01/01/2026 | - | - |
| 30/06/2026 | - | - |
| **NET BOOK VALUE** | | |
| 01/01/2026 | 35,829,500,000 | 35,829,500,000 |
| 30/06/2026 | 35,829,500,000 | 35,829,500,000 |

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

### 14. CONSTRUCTION IN PROGRESS

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| - Office construction project at An Bien ward, Hai Phong city | 6,469,251,276 | 6,469,251,276 |
| **Total** | **6,469,251,276** | **6,469,251,276** |

### 15. PREPAID EXPENSES

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **Short-term** | **9,614,216,640** | **9,862,015,946** |
| - Goods selling expenses | 9,614,216,640 | 9,614,216,640 |
| - Others | - | 247,799,306 |
| **Long-term** | **679,557,838** | **3,359,475,558** |
| - Dispatched tools and supplies | 94,052,645 | 2,263,319,404 |
| - Others | 585,505,193 | 1,096,156,154 |
| **Total** | **10,293,774,478** | **13,221,491,504** |

### 16. SHORT-TERM TRADE PAYABLES

| | 30/06/2026<br>Balance<br>VND | 01/01/2026<br>Balance<br>VND |
|---|---|---|
| - Viet Thuan Transport Company Limited | 33,123,381,360 | 33,123,381,360 |
| - Chien Cong Trading and Transport Co., Ltd | 12,484,201,464 | 12,637,449,576 |
| - Van Ha General Trading and Services Co., Ltd | 448,382,586 | 448,382,586 |
| - Nam Tien Company Limited | 8,811,229,115 | 8,811,229,115 |
| - Leon Overseas PTE Ltd. | 4,908,880,823 | 5,047,208,353 |
| - Xiamen ITG Dynamic Co.,Ltd | - | 4,457,569,509 |
| - Vu Quang Joint Stock Company | 1,217,206,917 | 1,217,206,917 |
| - Viet Phat Real Estate Construction Joint Stock Company | 16,127,511,568 | 16,127,511,568 |
| - Others | 33,945,098,350 | 26,078,974,099 |
| **Total** | **111,065,892,183** | **107,948,913,083** |

## 17. SHORT-TERM ADVANCES FROM CUSTOMERS

| | 30/06/2026 | 01/01/2026 |
|---|---|---|
| | Balance | Balance |
| | VND | VND |
| - Petrovietnam Power Generation Branch - Vietnam National Industry - Energy Group | 168,089,295,709 | 168,089,295,709 |
| - Others | 187,173,600 | 854,203,300 |
| **Total** | **168,276,469,309** | **168,943,499,009** |

**NOTES TO THE SEPARATE FINANCIAL STATEMENTS (CONT'D)**

*(These notes are an integral part of and should be read in conjunction with the accompanying financial statements)*

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

| | 01/01/2026<br>VND | Incurred during the period<br>VND | Payment during the period<br>VND | 30/06/2026<br>VND |
|---|---|---|---|---|
| **Taxes and other payables to the State budget (*)** | | | | |
| - Value added taxes payable | 112,339,464,813 | 17,791,892,197 | 48,523,733,173 | 81,607,623,837 |
| *Output value-added tax* | *112,339,464,813* | *17,791,892,197* | *48,523,733,173* | *81,607,623,837* |
| - Corporate income tax | 986,069,070 | - | 986,069,070 | - |
| - Personal income tax | 220,840,078 | 202,543,306 | 4,734,139 | 418,649,245 |
| | **113,546,373,961** | **17,994,435,503** | **49,514,536,382** | **82,026,273,082** |

| | 01/01/2026<br>VND | Amount receivable during the period<br>VND | Amount received in period<br>VND | 30/06/2026<br>VND |
|---|---|---|---|---|
| **Taxes and other receivables from the State budget** | | | | |
| - Import value-added tax | 1,634,472,220 | - | - | 1,634,472,220 |
| - Corporate income tax | 551,809,178 | - | - | 551,809,178 |
| | **2,186,281,398** | **-** | **-** | **2,186,281,398** |

(*) As of June, 2026, the amount of overdue tax that requires enforcement action: VND 73,403,918,121.

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 19. SHORT-TERM ACCRUED EXPENSES

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| - Interest support to customers purchasing houses at Royal River City project | 440,485,130 | 1,465,966,320 |
| - UPAS fee | - | 1,529,291,245 |
| - Interest expense | 48,286,706,829 | 9,306,301,293 |
| - Others | 200,674,000 | 3,833,332,698 |
| **Total** | **48,927,865,959** | **16,134,891,556** |

## 20. OTHER SHORT-TERM PAYABLES

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| - Contract performance deposit received from Tan Long Group Joint Stock Company | 13,000,000,000 | 13,000,000,000 |
| - Union fees payable | 320,308,000 | 293,008,000 |
| - Social insurance payable | 511,114,023 | 60,366,500 |
| - Penalties for slow unloading and release of ships Viet Thuan Transport Co.,Ltd | 39,494,950,057 | 39,494,950,057 |
| - Bank for Investment and Development of Cambodia - Hanoi Branch | - | 10,230,000,000 |
| - Other payables | 3,055,923,438 | 1,781,851,563 |
| **Total** | **56,382,295,518** | **64,860,176,120** |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)**
*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 21. LOANS AND FINANCE LEASE OBLIGATIONS

| Items | 01/01/2026 | In the period | | 30/06/2026 |
|---|---|---|---|---|
| | Balance | Increase | Decrease | Balance |
| **Short-term loans** | **1,657,180,816,291** | - | **742,029,746,138** | **915,151,070,153** |
| Vietnam Joint Stock Commercial Bank for Industry and Trade – Le Chan Branch (1) | 491,837,861,688 | - | 171,846,081,932 | 319,991,779,756 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch (2) | 486,893,590,743 | - | 79,217,835,226 | 407,675,755,517 |
| Vietnam Bank for Agriculture and Rural Development – Bac Hai Phong Branch (3) | 519,444,904,064 | - | 331,961,369,184 | 187,483,534,880 |
| Vietnam Bank for Agriculture and Rural Development – Bac Hai Phong Branch | 159,004,459,796 | - | 159,004,459,796 | - |
| **Current portion of long-term borrowings (maturity within one year)** | **17,892,000,000** | - | **17,892,000,000** | - |
| Vietnam Bank for Agriculture and Rural Development – Bac Hai Phong Branch | 17,892,000,000 | - | 17,892,000,000 | - |
| Short-term loans and financial lease obligations | 17,892,000,000 | - | 759,921,746,138 | 915,151,070,153 |

| Items | 01/01/2026 | In the period | | 30/06/2026 |
|---|---|---|---|---|
| | Balance | Increase | Decrease | Balance |
| **Long-term loans (maturity over one year)** | **160.988.000.000** | - | **160.988.000.000** | - |
| Vietnam Bank for Agriculture and Rural Development – Bac Hai Phong Branch | 160.988.000.000 | - | 160.988.000.000 | - |
| **Long-term loans and finance lease obligations** | **160.988.000.000** | - | **160.988.000.000** | - |

## 21. LOANS AND FINANCE LEASE OBLIGATIONS (CONT'D)

(1) Reflecting the loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Le Chan Branch under the following contracts:

+ Credit Line Contract No. 01/2024-HĐCVHM/NHCT164-VPG-1.500TY dated May 30, 2024, and its amendments and supplements, under which:

- Loan purpose: To supplement working capital for trading operations of iron ore and various types of coal;
- Total outstanding loan balance and balance of issued L/Cs with payment commitments financed by loan capital shall not exceed VND 700 billion at any point in time; the credit facility validity period is from May 30, 2024, to the end of January 31, 2026;
- Tenor for each drawdown: As specified in each Promissory Note (Debt Acknowledgement), but not exceeding 6 months. The lending interest rate is stated on each Promissory Note and adjusted monthly;
- As of June 30, 2026: The overdue balance under this contract is VND 213,750,333,777, with overdue periods ranging from 56 to 190 days.

+ Specific Loan Contract No. 27.10/2025-HĐCVTL/NHCT164-VPG dated October 27, 2025:

- Loan purpose: Working capital loan for steel production and business activities;
- Total loan amount: Not exceeding VND 48,000,000,000; disbursement period from October 27, 2025, to November 30, 2025;
- Loan term: Maximum of 6 months, calculated from the day following the date of the first disbursement;
- As of June 30, 2026: The overdue balance under this contract is VND 45,185,787,866, with an overdue period of 63 days.

+ Specific Loan Contract No. 01.28.10/2025-HĐCVTL/NHCT164-VPG dated October 28, 2025:

- Loan purpose: Working capital loan for steel production and business activities;
- Total loan amount: Not exceeding VND 30,000,000,000; disbursement period from October 28, 2025, to November 30, 2025;
- Loan term: Maximum of 6 months, calculated from the day following the date of the first disbursement;
- As of June 30, 2026: The overdue balance under this contract is VND 29,707,973,083, with an overdue period of 61 days.

+ Specific Loan Contract No. 02.28.10/2025-HĐCVTL/NHCT164-VPG dated October 28, 2025:

- Loan purpose: Working capital loan for steel production and business activities;
- Total loan amount: Not exceeding VND 32,000,000,000; disbursement period from October 28, 2025, to November 30, 2025;
- Loan term: Maximum of 6 months, calculated from the day following the date of the first disbursement;
- As of June 30, 2026: The overdue balance under this contract is VND 31,347,685,030, with an overdue period of 62 days.

## 21. LOANS AND FINANCE LEASE OBLIGATIONS (CONT'D)

(2) Reflecting loans from Bank for Investment and Development of Vietnam – Hanoi Branch under the following contracts:

+ Credit Contract No. 01/2024/2576312/HĐTD dated July 15, 2024, with:

- Maximum credit limit: VND 1,200 billion, of which the maximum outstanding balance for loans and payment guarantee issuances is VND 800 billion;
- Loan purpose: The credit limit is used to supplement working capital, issue guarantees, and open L/Cs for production and business activities;
- Credit limit term: From the date of contract signing to July 15, 2025. The lending interest rate is stated on each Promissory Note until an interest rate adjustment occurs;
- As of June 30, 2026: The overdue balance under this contract is VND 255,502,176,652, with overdue periods ranging from 127 to 246 days.

+ Credit Contract No. 02/2024/2576312/HĐTD dated September 18, 2024, with:

- Maximum credit limit: VND 4,250 billion, of which the maximum outstanding balance for loans and L/C issuance is VND 3,230 billion, and the maximum outstanding guarantee balance is VND 1,020 billion;
- Loan purpose: The credit limit is used to supplement working capital and open L/Cs for the Coal Supply Package for the commercial operation of Song Hau 1 Thermal Power Plant in 2024–2025 under Contract No. 1556/2024/PVPGB/SH1TPP-VPG-PINE dated September 6, 2024;
- Credit term: Aligned with the duration of the aforementioned coal supply contract. The lending interest rate is stated on each Promissory Note until an interest rate adjustment occurs.
- As of June 30, 2026: The overdue balance under this contract is VND 152,173,578,865, with overdue periods ranging from 162 to 250 days.

(3) Reflecting loans from Vietnam Bank for Agriculture and Rural Development – Bac Hai Phong Branch under the following credit contracts:

+ Credit Contract No. 2111-LAV-202400443/HĐTD dated July 25, 2024, with:

- Credit facility limit: Including limits for loans, guarantees, L/C issuance, and other credit forms, is VND 1,400,000,000,000, of which the maximum outstanding loan balance is VND 600,000,000,000;
- Loan purpose: Used to supplement working capital for implementing the 2024–2025 business plan;
- Credit line validity period: From the contract signing date to the end of July 15, 2025. Loan tenor is determined per specific Promissory Note. The lending interest rate is adjusted in accordance with Agribank Bac Hai Phong Branch's regulations from time to time;
- As of June 30, 2026: The overdue balance under this contract is VND 157,882,161,194, with overdue periods ranging from 167 to 182 days.

## 21. LOANS AND FINANCE LEASE OBLIGATIONS (CONT'D)

+ Credit Contract No. 2111-LAV-202500488 dated August 18, 2025, with:

- Limit for loans, guarantees, and L/C issuance: VND 262,759,000,000, of which the maximum amount for loans and L/C issuance is VND 210,259,000,000;
- Loan purpose: Used to execute the business plan for imported metallurgical coke under Foreign Trade Contract No. J25087B dated July 11, 2025, signed with Xiamen ITG Dynamic Co., Ltd.;
- Loan term: Maximum of 6 months from August 18, 2025. Loan tenor is determined per specific Promissory Note. The lending interest rate is adjusted in accordance with Agribank Bac Hai Phong Branch's regulations from time to time;
- As of June 30, 2026: The overdue balance under this contract is VND 29,635,873,686, with an overdue period of 111 days.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)**
*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 22. OWNERS' EQUITY

### 22.1 CHANGES IN OWNERS' EQUITY

| Items | Owner's Contributed Capital VND | Share Premium VND | Investment and Development fund VND | Retained Earnings VND | Non-controlling Interest VND | Total VND |
|---|---|---|---|---|---|---|
| 01/01/2026 | 884,157,510,000 | 237,848,870,000 | 27,318,145,144 | (194,293,408,986) | 49,725,520,180 | 1,004,756,636,338 |
| - Profit in the period | - | - | - | (65,926,851,513) | (33,523,001) | (65,960,374,514) |
| 30/06/2026 | 884,157,510,000 | 237,848,870,000 | 27,318,145,144 | (260,220,260,499) | 49,691,997,179 | 938,796,261,824 |

## 22. OWNERS' EQUITY (CONT'D)

### 22.2 DETAILS OF OWNERS' CONTRIBUTED CAPITAL

| | 30/06/2026 (VND) | 01/01/2026 (VND) |
|---|---|---|
| - Mr Nguyen Van Binh | 228,008,800,000 | 228,008,800,000 |
| - Mr Nguyen Van Duc | 29,771,570,000 | 29,771,570,000 |
| - Mrs Le Thi Thanh Le | 40,020,750,000 | 40,020,750,000 |
| - Contributed capital from other investors | 586,356,390,000 | 586,356,390,000 |
| **Total** | **884,157,510,000** | **884,157,510,000** |

### 22.3 SHARES

| | 30/06/2026 (VND) | 01/01/2026 (VND) |
|---|---|---|
| - Number of shares authorised for issuance | 88,415,751 | 88,415,751 |
| - Number of shares issued to the public | 88,415,751 | 88,415,751 |
| + *Ordinary shares* | *88,415,751* | *88,415,751* |
| - Number of shares outstanding | 88,415,751 | 88,415,751 |
| + *Ordinary shares* | 88,415,751 | *88,415,751* |
| *Par value per share (VND/share): 10,000* | | |

## 23. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

| | From 01/04/2026 to 30/06/2026 VND | From 01/04/2025 to 30/06/2025 VND |
|---|---|---|
| - Sales of thermal coal | - | 2,738,003,390,750 |
| - Sales of metallurgical coke | - | 540,445,411,364 |
| - Sales of iron ore | - | 682,507,824,120 |
| - Sales of other merchandises | - | 281,424,301,563 |
| - Sales of real estates | - | 118,268,167,724 |
| - Others | 385,972,750 | 9,727,051,612 |
| **Total** | **385,972,750** | **4,370,376,147,133** |

## 24. COST OF THE GOODS SOLD AND SERVICES RENDERED

| | From 01/04/2026 to 30/06/2026 VND | From 01/04/2025 to 30/06/2025 VND |
|---|---|---|
| - Cost of thermal coal sold | - | 2,650,481,028,639 |
| - Cost of metallurgical coke sold | - | 551,065,549,916 |
| - Cost of iron ore sold | - | 661,439,532,695 |
| - Cost of other merchandises | - | 288,830,023,853 |
| - Cost of real estates | - | 79,860,036,191 |
| - Cost of others | 684,027,674 | 8,297,972,386 |
| **Total** | **684,027,674** | **4,239,974,143,680** |

## 25. FINANCIAL INCOME

| | From 01/04/2026 to 30/06/2026 VND | From 01/04/2025 to 30/06/2025 VND |
|---|---|---|
| - Interest income | 69,280,643 | 747,690,334 |
| - Foreign exchange difference gain | 4,270 | 34,692,370,480 |
| **Total** | **69,284,913** | **35,440,060,814** |

## 26. FINANCIAL EXPENSES

| | From 01/04/2026 to 30/06/2026 VND | From 01/04/2025 to 30/06/2025 VND |
|---|---|---|
| - Interest expense | 28,155,222,282 | 84,478,936,470 |
| - UPAS LC service fees | - | 1,559,682,475 |
| - Foreign exchange loss incurred during the period | 63,270,648 | 21,309,562,908 |
| **Total** | **28,218,492,930** | **107,348,181,853** |

## 27. SELLING EXPENSES, GENERAL AND ADMINISTRATIVE EXPENSES

| | From 01/04/2026 to 30/06/2026 VND | From 01/04/2025 to 30/06/2025 VND |
|---|---|---|
| **Selling expense** | - | **22,427,079,526** |
| - Outsourced service expenses | - | 13,618,234,069 |
| - Selling expenses of real estates | - | 8,808,845,457 |
| **General and administrative expenses** | **4,266,269,021** | **25,364,647,655** |
| - Administrative staff expenses | 1,954,372,244 | 8,555,486,022 |
| - Administrative materials expenses | 237,093,308 | 237,847,677 |
| - Office supplies expenses | 59,114,527 | 489,419,067 |
| - Depreciation of fixed assets | 855,749,256 | 3,471,414,053 |
| - Taxes, charges and fees | 12,172,025 | 8,960,479,120 |
| - Provision for doubtful receivables | 3,591,844 | - |
| - Outsourced service expenses | 1,301,658,482 | 2,854,300,518 |
| - Other cash expenses | (157,482,665) | 795,701,198 |
| **Total** | 4,266,269,021 | 47,791,727,181 |

## 28. OTHER INCOME

| | From 01/04/2026 to 30/06/2026 VND | From 01/04/2025 to 30/06/2025 VND |
|---|---|---|
| - Bonuses for fast unloading and release of ships | - | 18,806,793,154 |
| - Others | - | 5,340,279,128 |
| **Total** | - | 24,147,072,282 |

## 29. OTHER EXPENSES

| | From 01/04/2026 to 30/06/2026 VND | From 01/04/2025 to 30/06/2025 VND |
|---|---|---|
| - Loss on disposal of fixed assets | 233,464,757 | - |
| - Depreciation of fixed assets | 477,944,067 | - |
| - Penalties for slow unloading | - | 460,921,592 |
| - Late tax payment | 231,327,396 | - |
| - Others | 195,341,226 | 1,122,362,205 |
| **Total** | 1,138,077,446 | 1,583,283,797 |

## 30. CURRENT CORPORATE INCOME TAX EXPENSES

| | From 01/04/2026 to 30/06/2026 VND | From 01/04/2025 to 30/06/2025 VND |
|---|---|---|
| - CIT per taxable income for current year | - | 6,684,763,189 |
| | - | 6,684,763,189 |

## 31. RELATED PARTIES

***Information about related parties***

**List of related parties – individuals**

During the period ended 30 June 2026, the members of the Board of Management, Board of General Directors, Audit Committee, Chief Accountant, persons in charge of information disclosure, and their close family members in key positions were identified as related parties of the Company.

**List of relevant-party entities with transactions and balances during the period**

| Name | Relationship |
|---|---|
| Viet Phat Real Estate Construction Joint Stock Company | Under common ownership |

***Balance with related parties:***

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **Short-term trade payables** | **16,127,511,568** | **16,127,511,568** |
| Viet Phat Real Estate Construction Joint Stock Company | 16,127,511,568 | 16,127,511,568 |

## 31. RELATED PARTIES (CONT'D)

***Remuneration/Income of the Board of Management, Board of General Directors, Audit Committee and Chief Accountant***

| No. | Name | Position | From 01/01/2026 to 30/06/2026 VND | From 01/01/2025 to 30/06/2025 VND |
|---|---|---|---|---|
| 1 | Mr. Nguyen Van Binh | Chairman (Dismissed on 03 June 2025) | - | 559,458,000 |
| 2 | Ms. Le Thi Thanh Le | Chairwoman , Member of the Board of Management (Appointed on 03 June 2025) | 1,140,000,000 | 515,007,000 |
| 3 | Mr. Nguyen Van Duc | General Director (Dismissed on 04 August 2025) Member of the Board of Management (Dismissed on 31 July 2025) | - | 617,790,537 |
| 4 | Mr. Nguyen Xuan Truong | General Director (Appointed on 04 August 2025) Member of the Board of Management (Appointed on 31 July 2025) | 161,550,000 | 215,092,809 |
| 5 | Mr. Dang Quang Hai | Deputy General Director (Appointed on 06 May 2025, dismissed on 15 November 2025) | - | 401,344,273 |
| 6 | Mr. Le Trung Chinh | Deputy General Director (Appointed on 06 May 2025, dismissed on 03 October 2025) | - | 526,339,574 |
| 7 | Ms. Vu Thi Phuong | Deputy General Director (Appointed on 06 May 2025, dismissed on 26 April 2026) Member of the Board of Management (Appointed on 31 July 2025, dismissed on 26 April 2026) Chief Accountant (Appointed on 22 April 2026) | 168,450,000 | 352,422,000 |
| 8 | Mr. Nguyen Khoi | Member of the Board of Management (Dismissed on 06 May 2025) Chairman of the Audit Committee (Dismissed on 22 April 2026) | - | 90,000,000 |
| 9 | Mr. Nguyen Tuan Vinh | Member of the Board of Management (Appointed on 31 July 2025) Chairman of the Audit Committee (Appointed on 04 August 2025) | 153,000,000 | - |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)**

*(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)*

## 31. RELATED PARTIES (CONT'D)

***Remuneration/Income of the Board of Management, Board of General Directors, Audit Committee and Chief Accountant (cont'd)***

| No. | Name | Position | From 01/01/2026 to 30/06/2026 VND | From 01/01/2025 to 30/06/2025 VND |
|---|---|---|---|---|
| 10 | Ms. Tran Thi Van Anh | Member of the Board of Management<br>Member of the Audit Committee<br>(Appointed on 22 April 2026) | 10,000,000 | - |
| 11 | Mr. Le Dinh Dieu | Member of the Board of Management<br>Member of the Audit Committee<br>(Dismissed on 25 April 2025) | - | 60,000,000 |
| 12 | Ms. Ngo Thi Minh Lua | Member of the Audit Committee<br>(Dismissed on 06 May 2025) | - | 20,000,000 |
| 13 | Mr. Chu Tuan Anh | Member of the Board of Management<br>(Appointed on 25 April 2025, dismissed on 31 July 2025) | - | 120,000,000 |
| 14 | Ms. Nguyen Thi Mai Hoa | Chief Accountant<br>(Dismissed on 06 September 2025) | - | 267,032,770 |
| 15 | Ms. Tran Thi Thanh | Chief Accountant<br>(Appointed on 06 September 2025, dismissed on 22 April 2026) | 300,000,000 | - |
| | | | **1,933,000,000** | **3,744,486,963** |

*Approved, 29 July 2026*

| Preparer | Chief Accountant | General Director |
|---|---|---|
| Dong Thi Tuyet Mai | Vu Thi Phuong | Nguyen Xuan Truong |

CÔNG TY CỔ PHẦN ĐẦU TƯ THƯƠNG MẠI XUẤT NHẬP KHẨU VIỆT PHÁT
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P. HỒNG BÀNG T.P HẢI PHÒNG