ANI JOINT STOCK COMPANY

14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City

Form No. B 01 - DN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Applicable to enterprises that satisfy the going concern assumption)

Currency: VND

ASSETS	Code	Notes	Closing balance	Opening balance
1	*2*	*3*	*4*	*5*
A - CURRENT ASSETS	**100**		**331,125,305,920**	**324,326,667,127**
I. Cash and cash equivalents	**110**		**379,095,008**	**938,479,819**
1. Cash	111	5	379,095,008	938,479,819
II. Short-term financial investments	**120**		**159,863,395,022**	**227,761,505,313**
1. Short-term held-to-maturity investments	123	6	159,863,395,022	227,761,505,313
III. Short-term receivables	**130**		**151,624,329,025**	**88,855,951,203**
1. Short-term trade receivables	131	7	39,073,561,804	33,253,522,367
2. Short-term prepayments to suppliers	132	8	2,779,440,932	1,572,417,132
3. Other short-term receivables	135	9	115,873,508,152	63,585,432,538
4. Provision for doubtful (short-term) debts (*)	136	10	(6,102,181,863)	(9,555,420,834)
IV. Inventories	**140**		**12,805,712,121**	**882,807,652**
1. Inventories	141	11	12,805,712,121	882,807,652
V. Short-term biological assets	**150**		**0**	**0**
VI. Other short-term assets	**160**		**6,452,774,744**	**5,887,923,140**
1. Short-term prepaid expenses	161	12	12,744,579	16,747,648
2. Deductible value-added tax	162		6,440,030,165	5,871,175,492
B - NON-CURRENT ASSETS	**200**		**2,367,111,704,034**	**1,965,161,351,789**
I. Long-term receivables	**210**		**0**	**0**
II. Fixed assets	**220**	**13**	**16,257,577,277**	**21,891,879,964**
1. Tangible fixed assets	221		10,228,335,297	15,537,172,471
- Cost	222		26,811,693,100	31,695,349,250
- Accumulated depreciation (*)	223		(16,583,357,803)	(16,158,176,779)
2. Finance lease fixed assets	224		0	0
3. Intangible fixed assets	227	14	6,029,241,980	6,354,707,493
- Cost	228		6,029,241,980	6,354,707,493
- Accumulated depreciation (*)	229			
III. Long-term biological assets	**230**		**0**	**0**
IV. Investment property	**240**	**15**	**73,768,229,651**	**76,807,707,659**
- Cost	241		97,368,425,829	97,368,425,829
- Accumulated depreciation (*)	242		(23,600,196,178)	(20,560,718,170)
V. Long-term work in progress	**250**		**0**	**0**
VI. Long-term financial investments	**260**		**2,267,404,647,239**	**1,856,181,987,048**
1. Investments in subsidiaries	261	16	2,269,668,405,000	1,861,144,103,931
2. Investments in associates and joint ventures	262	16	1,200,000,000	1,200,000,000
3. Provision for long-term financial investments (*)	264	24	(3,463,757,761)	(6,162,116,883)
VII. Other long-term assets	**270**		**9,681,249,867**	**10,279,777,118**
1. Long-term deferred expenses	271	12	9,681,249,867	10,279,777,118
TOTAL ASSETS (280 = 100 + 200)	**280**		**2,698,237,009,954**	**2,289,488,018,916**

EQUITY AND LIABILITIES	Code	Notes	Closing balance	Opening balance
C - LIABILITIES	**300**		**1,860,541,107,939**	**1,590,510,102,091**
I. Short-term liabilities	**310**		**910,467,163,670**	**677,206,157,822**
1. Short-term trade payables	311	17	7,778,346,655	3,959,544,315
2. Short-term advances from customers	312	23	83,264,384,097	87,081,001
3. Dividends and profits payable	313	20	1,363,789,000	650,167,000
4.Taxes and other payables to the State	314	18	1,483,272,522	1,242,336,323
5. Short-term accrued expenses	316	19	38,103,553,359	70,385,227,367
6. Other short-term payables	320	21	301,165,671,968	11,104,538,123
7. Short-term loans and finance lease liabilities	321	22	475,916,301,269	588,385,418,893
8. Bonus and welfare fund	323		1,391,844,800	1,391,844,800
II. Long-term liabilities	**330**		**950,073,944,269**	**913,303,944,269**
1. Other long-term payables	338	21	207,704,884,269	699,884,269
2. Long-term loans and finance lease liabilities	339	22	742,369,060,000	912,604,060,000
D - OWNERS' EQUITY	**400**		**837,695,902,015**	**698,977,916,825**
1. Share capital	411	25	239,992,700,000	239,992,700,000
- Common shares with voting rights	411a		239,992,700,000	239,992,700,000
- Preferred shares	411b		0	0
2. Share premium	412		2,179,502,900	2,179,502,900
3. Conversion options on convertible bonds	413		0	0
4. Other capital of owners	414		0	0
5. Treasury shares (*)	415		(60,000)	(60,000)
6. Asset revaluation differences	416		0	0
7. Foreign exchange differences	417		0	0
8. Investment and development fund	418		9,812,334,641	9,812,334,641
9. Other funds under owners' equity	419		0	0
10. Undistributed profit after tax	420		585,711,424,474	446,993,439,284
- Undistributed profit up to prior year-end	420a		410,994,633,284	185,645,840,508
- Undistributed profit for the year	420b		174,716,791,190	261,347,598,776
TOTAL EQUITY AND LIABILITIES (440 = 300 + 400)	**440**		**2,698,237,009,954**	**2,289,488,018,916**

Ho Chi Minh City, 28 July 2026

PREPARER (Signature, full name)	CHIEF ACCOUNTANT (Signature, full name)	GENERAL DIRECTOR (Signature, full name)
Phan Thi Van Anh	Nguyen Thi Hai Yen	Dang Tat Thanh

M.S.D.N: 0303255529 - C.T.C.P. * CÔNG TY CỔ PHẦN ANI * QUẬN 3 - TP. HỒ CHÍ MINH

CÔNG TY CỔ PHẦN ANI

Digitally signed by CÔNG TY CỔ PHẦN ANI
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ANI JOINT STOCK COMPANY
14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City

Form No. B 02 - DN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

STATEMENT OF INCOME

For the period from 01/04/2026 to 30/06/2026

Currency: VND

ITEMS	Code	Notes	Q2 2026	Cumulative Q2 2026	Q2 2025	Cumulative Q2 2025
1. Revenue from sales and service provision	*1*	*26*	2,841,125,286	4,418,255,242	1,514,323,499	3,161,802,072
2. Revenue deductions	2		0	0		0
3. Net revenue from sales and service provision (10 = 01 - 02)	**10**		**2,841,125,286**	**4,418,255,242**	**1,514,323,499**	**3,161,802,072**
4. Cost of goods sold	11	27	2,408,429,504	4,886,188,947	2,235,396,008	4,550,955,128
5. Gross profit from sales and service provision (20 = 10-11)	**20**		**432,695,782**	**(467,933,705)**	**(721,072,509)**	**(1,389,153,056)**
6. Net gain/loss on disposal of investment property	21		0	0	0	0
7. Financial income	**22**	**28**	**8,574,357,570**	**205,928,768,564**	**54,529,231,205**	**93,452,931,973**
8. Financial expenses	**23**	**29**	**12,111,424,001**	**27,184,867,863**	**10,569,248,067**	**15,621,272,606**
- In which: Interest expense	24		*11,659,783,123*	*26,733,226,985*	*8,460,635,232*	*13,512,091,304*
9. Selling expenses	25		0	0	0	0
10. General and administrative expenses	26		1,623,618,220	3,256,518,007	3,092,798,293	5,797,062,444
11. Net profit from operating activities {30 = 20 +21 + 22 - (23 + 25 + 26)}	**30**		**(4,727,988,869)**	**175,019,448,989**	**40,146,112,336**	**70,645,443,867**
12. Other income	31	30	0	5,031,884,406	150,180	150,180
13. Other expenses	32	31	626,058	5,276,484,416	10,971,621	10,979,607
14. Other profit (40 = 31 - 32)	**40**		**(626,058)**	**(244,600,010)**	**(10,821,441)**	**(10,829,427)**

15. Total accounting profit before tax (50 = 30 + 40)	**50**		**(4,728,614,927)**	**174,774,848,979**	**40,135,290,895**	**70,634,614,440**
16. Current corporate income tax expense	51		0	58,057,789	0	0
17. Deferred corporate income tax expense	52		0	0	0	0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**(4,728,614,927)**	**174,716,791,190**	**40,135,290,895**	**70,634,614,440**
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Ho Chi Minh City, 28 July 2026

PREPARER (Signature, full name)	CHIEF ACCOUNTANT (Signature, full name)	GENERAL DIRECTOR (Signature, full name)
Anh		M.S.D.N: 0303255529 - C.T.C.P * CÔNG TY CỔ PHẦN ANI * QUẬN 3 - TP. HỒ CHÍ MINH
Phan Thi Van Anh	**Nguyen Thi Hai Yen**	**Dang Tat Thanh**

ANI JOINT STOCK COMPANY
14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh (

Form No. B 03 - DN
(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

STATEMENT OF CASH FLOWS

(Indirect method) (*)

For the period from 01/04/2026 to 30/06/2026

Items	Code	Notes	Cumulative Q2 2026	Cumulative Q2 2025
I. Cash flows from operating activities				
1. Profit before tax	1		174,774,848,979	70,634,614,440
			0	0
2. Adjustments for			0	0
- Depreciation of fixed assets	2	13,14	3,464,659,032	4,165,418,163
- Provisions	3		(6,151,598,093)	2,109,181,302
- (Profits)/Losses from investing activities	5		(209,830,879,233)	(93,452,931,973)
- Interest expense	06		32,337,603,925	13,512,091,304
3. Operating profit before changes in working capital	8		(5,405,365,390)	(3,031,626,764)
- (Increase)/Decrease in receivables	9		(64,683,037,128)	(5,470,258,755)
- (Increase)/Decrease in inventories	10		(11,922,904,469)	(49,500,000)
- Increase/(Decrease) in payables (excluding loan interest and corporate income tax payable)	11		557,158,852,489	(1,898,797,918)
- (Increase)/Decrease in prepaid expenses	12	12	602,530,320	683,486,088
- Loan interest paid	14		(26,733,226,985)	(2,401,799,231)
- Corporate income tax paid	15	18	(58,057,789)	0
Net cash flows from operating activities	**20**		**448,958,791,048**	**(12,168,496,580)**
II. Cash flows from investing activities				
1. Proceeds from disposal of fixed assets and other long-term assets	22		5,209,121,663	0
2. Cash paid for loans to and purchase of debt instruments of other entities	23		67,898,110,291	(109,104,770,605)
3. Proceeds from collection of loans and resale of debt instruments of other entities	24		0	28,919,520,384
4. Cash paid for investments in other entities	25		(408,524,301,069)	(643,383,493,151)
5. Proceeds from recovery of investments in other entities	26		0	0
6. Loan interest, dividends and profits received	27		204,601,816,880	89,150,058,700
Net cash flows from investing activities	**30**		**(130,815,252,235)**	**(634,418,684,672)**

Items	Code	Notes	Cumulative Q2 2026	Cumulative Q2 2025
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		884,779,030,535	1,350,966,844,438
2. Repayments of borrowing principal	34		(1,167,483,148,159)	(704,450,288,240)
3. Dividends and profits paid to owners	36		(35,998,806,000)	
Net cash flows from financing activities	**40**		**(318,702,923,624)**	**646,516,556,198**
Net cash flows during the period (50 = 20+30+40)	**50**		**(559,384,811)**	**(70,625,054)**
Cash and cash equivalents at beginning of period	**60**	**5**	**938,479,819**	**165,346,429**
Effect of exchange rate changes on translation of foreign currency	61		0	0
Cash and cash equivalents at end of period (70 = 50+60+61)	**70**		**379,095,008**	**94,721,375**

Ho Chi Minh City, 28 July 2026

PREPARER (Signature, full name)	CHIEF ACCOUNTANT (Signature, full name)	GENERAL DIRECTOR (Signature, full name)
Phan Thi Van Anh	**Nguyen Thi Hai Yen**	**Dang Tat Thanh**

M.S.D.N: 0303...529 - C.T.C.P
CÔNG TY CỔ PHẦN ANI
QUẬN 3 - TP. HỒ CHÍ MINH

NOTES TO THE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

Form No. B 09 - DN
Issued under Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance

1. Company operations

1.1. General overview

ANI Joint Stock Company (hereinafter referred to as the "Company") was converted from the Ho Chi Minh City branch of Song Da Corporation under Decision No. 1716/QD-BXD dated 24/12/2003 of the Minister of Construction. The Company is an independent accounting unit, conducting production and business activities under Business Registration Certificate No. 4103002194 dated 22/03/2004 issued by the Ho Chi Minh City Department of Planning and Investment (now the Ho Chi Minh City Department of Finance), the Law on Enterprises, the Company's Charter and other relevant current legal regulations.

Since its establishment, the Company has amended its Business Registration Certificate 18 times (now Enterprise Registration Certificate No. 0303255529), with the most recent amendment on 04/06/2025.

On 22/12/2025, the State Securities Commission issued Official Letter No. 9118/UBCK-GSDC confirming the completion of the public company registration of ANI Joint Stock Company.

On 22/01/2026, the Company received Document No. 951/VSDC-DKCP.NV from the Vietnam Securities Depository and Clearing Corporation confirming the completion of the share registration of ANI Joint Stock Company under the stock code ANI.

On 26/06/2026, the Company's shares under the code ANI officially commenced trading on the UPCoM market under Notice No. 2689/TB-SGDHN dated 17/06/2026 of the Hanoi Stock Exchange

1.2. Principal business activities: Real estate business, construction and trading activities.

1.3. Normal production and business cycle

The Company's normal production and business cycle is 12 months.

1.4. Corporate structure

As at 30/06/2026, the Company had 11 subsidiaries and 1 associate, comprising:

- ANI POWER JSC, ownership interest 99.8%;
- Phu Vinh Trading Services Co., Ltd., ownership interest 100%;
- Phu Cuong Investment Trading Services Co., Ltd., ownership interest 100%;
- Thac Ba Giot Ecotourism Co., Ltd., ownership interest 65%;
- Dong Nai Energy Investment JSC, voting rights 99% (the Company is in the process of contributing capital to this subsidiary);
- Thanh Son Energy Development Investment JSC, voting rights 99% (the Company is in the process of contributing capital to this subsidiary);
- ANI Bien Hoa JSC, ownership interest 99.8%;
- Dambri 1 Hydropower JSC, ownership interest 77%;
- Song Ong Hydropower JSC, ownership interest 66.22%;
- Chu Pong Wind Power JSC, ownership interest 65%;
- Trang Duc Solar Power JSC, ownership interest 64.87%;
- IDS Investment Services JSC, ownership interest 40% (associate).

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

2. Annual accounting period, currency used in accounting

The Company's annual accounting period starts on 01 January and ends on 31 December.

The currency used for bookkeeping and presentation of the Financial Statements is Vietnam Dong (VND).

3. Accounting standards and system applied

The Company applies the Vietnamese Accounting Standards System and the Vietnamese Enterprise Accounting System guided under Circular No. 99/2025/TT-BTC dated 27/10/2025

As at 30/06/2026, the Company had subsidiaries. Under current regulations, the Company is required to prepare both separate financial statements of the parent company and consolidated financial statements. Users of the financial statements should read these separate financial statements of the parent company together with the consolidated financial statements for the accounting period ended 30/06/2026 in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Company.

4. Summary of significant accounting policies

4.1 Cash and cash equivalents

Cash comprises: cash on hand, demand deposits at banks and cash in transit.

Cash equivalents are short-term investments with a recovery or maturity term not exceeding 3 months from the date of investment, which are readily convertible into a known amount of cash and are not subject to significant risk of change in value at the reporting date.

4.2 Financial investments

Held-to-maturity investments

Held-to-maturity investments are term deposits (including treasury bills and promissory notes), bonds, preferred shares that the issuer is obliged to repurchase at a specified future date, loans held to maturity for the purpose of earning periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are recognised at carrying value after revaluation. Provision for losses is recorded as a direct reduction of the carrying value of the investment.

Where held-to-maturity investments are monetary items denominated in a foreign currency, they are revalued at the buying exchange rate of the commercial bank where the Company regularly transacts at the end of the accounting period.

Loans receivable

Loans receivable are presented in the financial statements at cost less provision for doubtful debts.

Provision for doubtful debts represents the estimated loss at the end of the accounting period for loans that are past due, for which the Company has repeatedly demanded payment but has not yet collected, or which are not yet due but where the debtor has become bankrupt or is undergoing dissolution, is missing, or has absconded.

Investments in subsidiaries and associates

A subsidiary is an enterprise controlled by the Company. A subsidiary relationship is generally evidenced by the Company holding (directly or indirectly) more than 50% of the voting rights and having the power to govern the financial and operating policies of the subsidiary.

An associate is an enterprise over which the Company has significant influence. Significant influence is evidenced by the power to participate in the financial and operating policy decisions of the associate but

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

is not control or joint control over those policies. An associate relationship is generally evidenced by the Company holding (directly or indirectly) from 20% to less than 50% of the voting rights in that company.

Investments in subsidiaries and associates are recognised at cost less provision. Dividends and profits distributed in cash or in kind relating to periods prior to the investment date are recorded as a reduction of the carrying value of the investment.

Provision

Provision for investments in subsidiaries and associates is made when these investments are impaired or incur losses that could result in a loss of capital for the Company.

For investees that are required to prepare consolidated financial statements, the provision for losses is made based on the consolidated financial statements. In other cases, the provision is made based on the financial statements of the investee.

4.3 Receivables

Receivables comprise: trade receivables and other receivables.

- Trade receivables are receivables of a commercial nature, arising from sale and purchase transactions between the Company and buyers.
- Other receivables are receivables not of a commercial nature and not related to sale, purchase, or internal transactions.

Receivables are recognised at cost less provision for doubtful debts. Provision for doubtful debts represents the estimated loss at the end of the accounting period for debts that are past due, for which the Company has repeatedly demanded payment but has not yet collected, or which are not yet due but where the debtor has become bankrupt or is undergoing dissolution, is missing, or has absconded.

4.4 Inventories

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

The value of inventories is determined using the weighted average method for raw materials and goods. Inventories are accounted for using the perpetual method, with cost determined as follows:

- Raw materials and goods: comprising purchase costs, processing costs and other costs directly related to bringing the inventories to their present location and condition;
- Finished goods: comprising direct material costs, direct labour costs and related overhead costs allocated based on the normal level of operating capacity.

Net realisable value is the estimated selling price less the estimated costs to complete the inventories and the estimated costs necessary to sell them.

Provision for devaluation of inventories is made for each item when its net realisable value is lower than its cost.

4.5 Tangible fixed assets

Cost

Tangible fixed assets are stated at cost less accumulated depreciation.

Cost comprises the purchase price and all costs incurred by the Company to bring the fixed asset to the condition ready for its intended use. Costs incurred after initial recognition are added to the cost of the fixed asset only if they will probably increase future economic benefits from the use of that asset. Costs that do not meet this condition are recognised as an expense in the year incurred.

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

Depreciation

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The depreciation periods are consistent with Circular No. 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance.

Asset type	Depreciation period (years)
Buildings and structures	25
Machinery and equipment	8 - 9
Means of transportation	6 - 8
Management equipment and tools	10
Other fixed assets	7

4.6 *Intangible fixed assets*

Cost

Cost

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset is the total costs incurred by the Company to bring the intangible asset to the condition ready for its intended use.

Intangible fixed assets that are land use rights comprise:

- Land use rights allocated by the State with payment of land use fees, or land use rights legally received through transfer (including land use rights with a definite term and those with an indefinite term);
- Prepaid land rentals (paid for the entire lease term, or prepaid for a number of years with a remaining paid term of at least 05 years) for land lease contracts entered into before the effective date of the 2003 Land Law, for which the competent authority has issued a land use right certificate.

The cost of land use rights comprises all costs directly related to bringing the land to the condition ready for its intended use.

Depreciation

Intangible fixed assets that are land use rights with an indefinite term are not amortised.

4.7 *Investment property*

Investment property held for operating lease is stated at cost less accumulated depreciation. Investment property held for capital appreciation is stated at carrying value less impairment losses.

The depreciation policy for investment property held for operating lease is consistent with the depreciation policy applied to the Company's fixed assets of the same type of the Company. Accordingly, investment property held for operating lease is depreciated on a straight-line basis over the estimated useful life of the asset. The depreciation period is consistent with Circular No. 45/2013/TT-BTC dated 25/4/2013 of the Ministry of Finance, specifically:

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

Asset type	Depreciation period (years)
Land use rights and assets attached to land	18 – 25
Infrastructure	5 – 20

4.8 Deferred expenses

Deferred expenses are classified into short-term deferred expenses and long-term prepaid expenses. These are actual costs already incurred but relating to the results of production and business operations of multiple periods. Based on the nature and level of the expense, the Company selects an appropriate allocation method and basis over the period during which the economic benefits are expected to be generated.

4.9 Operating leases

An operating lease is a lease in which substantially all the risks and rewards incidental to ownership of the asset remain with the lessor. Operating lease payments are recognised in the statement of income on a straight-line basis over the lease term.

4.10 Payables

Payables comprise: trade payables and other payables.

- Trade payables are payables of a commercial nature, arising from sale and purchase transactions between suppliers and the Company.
- Other payables are payables not of a commercial nature and not related to sale, purchase, or internal transactions.

Payables are recognised at cost and classified into short-term and long-term payables based on the remaining term at the end of the accounting period.

Payables are monitored by the Company in detail by counterparty, original term, remaining term and original currency.

4.11 Accrued expenses

Payables are recognised for amounts payable in the future relating to goods and services already received, regardless of whether the Company has received the supplier's invoice.

4.12 Borrowings and finance lease liabilities

Borrowings and finance lease liabilities are stated at cost and classified into short-term and long-term based on the remaining term at the end of the accounting period.

Borrowings and finance lease liabilities are monitored by the Company in detail by counterparty, loan agreement, original term, remaining term and original currency.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly related to the Company's borrowings. Borrowing costs are recognised as an expense in the period incurred, unless they qualify for capitalisation under the Accounting Standard "Borrowing Costs".

Borrowing costs relating to a specific loan used solely for the investment, construction or production of a specific asset of the Company are capitalised into the cost of that asset. For general borrowings, the

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

amount of borrowing costs eligible for capitalisation in the financial year is determined by applying a capitalisation rate to the weighted average accumulated expenditure on the investment, construction or production of that asset.

Capitalisation of borrowing costs is suspended during periods in which the investment, construction or production of the asset in progress is interrupted, unless such interruption is necessary. Capitalisation of borrowing costs ceases when substantially all the activities necessary to prepare the asset in progress for its intended use or sale are complete.

4.13 Owners' equity

Contributed capital reflects the actual capital contributed by shareholders.

Share premium

Share premium reflects the difference between the issue price and par value, and direct costs relating to the issuance of shares; the difference between the re-issue price and carrying value, and direct costs relating to the re-issuance of treasury shares; and the equity component of convertible bonds upon maturity.

Treasury shares

Treasury shares represent the amount paid to repurchase shares previously issued by the Company and the costs directly related to this repurchase transaction.

Profit distribution

Profit after corporate income tax is appropriated to funds and distributed to shareholders in accordance with the Company's Charter or Resolutions of the General Meeting of Shareholders.

Dividends paid to shareholders do not exceed undistributed profit after tax, and consideration is given to non-cash items included in undistributed profit after tax that may affect cash flows and the ability to pay dividends.

4.14 Recognition of revenue and other income

- Construction contract revenue:
  - ✓ Where a construction contract provides for the contractor to be paid according to scheduled progress, revenue and costs of the construction contract are recognised in proportion to the work completed when the outcome of the contract can be reliably estimated;
  - ✓ Where a construction contract provides for the contractor to be paid based on the volume of work performed, revenue and costs of the contract are recognised in proportion to the work completed and confirmed by the customer during the period, when the outcome of the contract can be reliably estimated.
- Revenue from the sale of goods and rendering of services is recognised when it is probable that economic benefits will be received and can be measured reliably, and the following conditions are satisfied:
  - ✓ Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have been transferred to the buyer and there is no significant uncertainty regarding the buyer's or seller's decision on the selling price or the possibility of return of goods.
  - ✓ Revenue from rendering of services is recognised when the service has been completed. Where a service is performed over more than one accounting period, revenue is recognised for each period based on the percentage of the service completed at the end of the accounting period.
- Revenue from financial activities is recognised when the revenue can be reliably determined and it is probable that economic benefits will be received from the transaction.

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

- ✓ Interest income is recognised on a time basis using the effective interest rate.
- ✓ Dividends and distributed profits are recognised when the Company's right to receive the dividend or profit from the capital contribution is established.

- Other income comprises income arising from activities other than the Company's production and business operations, recognised when it can be reliably determined and it is probable that economic benefits will be received.

4.15 Cost of goods sold

The cost of products, goods and services sold is recognised in the correct period, in accordance with the matching principle and the prudence principle.

Costs of inventories and services provided in excess of normal levels are recognised directly as cost of goods sold in the period and are not included in the cost of products or services.

4.16 Financial expenses

Financial expenses reflect expenses or losses relating to financial investment activities: interest expense, discounts allowed to buyers, provision for diminution in value of trading securities, provision for losses on investments in other entities, and other expenses of investing activities.

4.17 General and administrative expenses

General and administrative expenses reflect actual costs incurred relating to the general management of the enterprise.

4.18 Current corporate income tax expense, deferred corporate income tax expense

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

Current income tax is the tax calculated on taxable income for the period, using tax rates enacted at the end of the accounting period. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, as well as adjustments for income and expense items that are not taxable or not deductible.

Deferred income tax is determined for temporary differences at the end of the accounting period between the tax bases of assets and liabilities and their carrying values for financial reporting purposes.

4.19 Tax rates and fees payable to the State Budget applied by the Company

- VAT:Appliesa tax rate of 10% for construction activities, transfer of real estate and lease of premises and assets.

  Other activities apply the current tax rates.
- Corporate income tax: Applies a tax rate of20%,
- Other taxes and fees are paid in accordance with current regulations.

4.20 Financial instruments

Initial recognition

Financial assets

At the date of initial recognition, financial assets are recognised at cost plus transaction costs directly attributable to the acquisition of that financial asset. The Company's financial assets comprise: cash, deposits, held-to-maturity investments, trade receivables, loans receivable and other receivables.

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

Financial liabilities

At the date of initial recognition, financial liabilities are recognised at cost plus transaction costs directly attributable to the issuance of that financial liability. The Company's financial liabilities comprise borrowings and finance lease liabilities, trade payables, accrued expenses and other payables.

Remeasurement after initial recognition

There are currently no regulations on the remeasurement of financial instruments after initial recognition.

4.21 Related parties

Parties are considered related if one party has the ability to control (directly or indirectly) or exercise significant influence over the other party in making decisions on financial and operating policies.

Currency: VND

5. Cash

	30/06/2026	01/01/2026
Cash on hand	21,914	21,914
Demand deposits at banks	379,073,094	938,457,905
Total	**379,095,008**	**938,479,819**

6. Short-term held-to-maturity investments

	30/06/2026	01/01/2026
Savings deposits with an original term of over 3 months and a remaining term of less than 12 months	130,360,000,000	198,764,109,589
At Bank for Investment and Development of Vietnam (BIDV), Truong Son Branch	*130,000,000,000*	130,000,000,000
At Bank for Investment and Development of Vietnam (BIDV), Thong Nhat Branch	*360,000,000*	360,000,000
Certificates of deposit with an original term of over 3 months and a remaining term of less than 12 months	2,038,312,329	68,404,109,589
Short-term loans	27,465,082,693	28,997,395,724
Dong Ho Ba Giot Co., Ltd.	-	*3,307,500,000*
Phu Vinh Trading Services Co., Ltd.	*3,990,895,724*	*2,498,895,724*
Phu Cuong Investment Trading Services Co., Ltd.	*1,069,686,969*	-
Dam B'Ri Development Investment JSC	*5,089,500,000*	*3,861,000,000*
Dambri 1 Hydropower JSC	*4,315,000,000*	*4,315,000,000*
IDS Investment Services JSC	*13,000,000,000*	*15,015,000,000*
Total	**159,863,395,022**	**227,761,505,313**

(*) These savings deposits are pledged/mortgaged for overdraft contracts as at 30/06/2026

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

7. Short-term trade receivables

	30/06/2026	01/01/2026
K&N Construction Investment and Consulting Co., Ltd.	1,169,682,233	1,169,682,233
Osimi Go Vap Apartment Building Management Board	373,800,000	1,452,000,000
TM 19	2,441,462,589	-
TM 20	3,061,063,705	-
Other parties	32,027,553,277	30,631,840,134
Total	**39,073,561,804**	**33,253,522,367**

8. Short-term advances to suppliers

	30/06/2026	01/01/2026
Technical Trading Development JSC	500,000,000	500,000,000
Duc Toan Minh Single-Member Co., Ltd.	400,000,000	400,000,000
IDS Investment Services JSC	1,207,023,800	-
Other parties	672,417,132	672,417,132
Total	**2,779,440,932**	**1,572,417,132**

9. Other short-term receivables

	30/06/2026		01/01/2026	
	Amount	Provision	Amount	Provision
Advances	89,983,253,320		25,922,189,984	-
K&N Construction Investment and Consulting Co., Ltd. (*)	4,315,750,622	4,315,750,622	4,315,750,622	4,315,750,622
Trang Duc Solar Power JSC (**)	-		20,000,000,000	-
Doan Hung Son	15,000,000,000		-	-
Dividends receivable	693,363,473		7,867,686,474	-
Accrued interest receivable on savings deposits and loans	5,488,747,511	-	5,089,206,341	145,738,971
Deposits and collateral	20,000,000		40,000,000	-
Other receivables	372,393,226	1,344,000	350,599,117	1,344,000
Total	**115,873,508,152**	**4,317,094,622**	**63,585,432,538**	**4,462,833,593**

(*) Receivable under Business Cooperation Contract No. 10/KN-2003 dated 28/03/2003 for investment in the infrastructure construction project of a residential and commercial area in Hiep Binh Chanh Ward, Thu Duc, Ho Chi Minh City (now Hiep Binh Ward, Ho Chi Minh City).

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

10. Provision for short-term doubtful debts

	30/06/2026	01/01/2026
Provision balance at the beginning of the year	9,555,420,834	14,080,935,593
Provision made during the year	-	3,453,238,971
Bad debts written off during the year (*)	3,453,238,971	7,978,753,730
Total	**6,102,181,863**	**9,555,420,834**

(*) The bad debt written off during the year relates to the write-off of the debt of Dong Ho Ba Giot Co., Ltd. due tocessation of operations from 04/02/2026 under Notice No. 14974/26 of the Dong Nai Provincial Department of Finance

11. Inventories

	30/06/2026		01/01/2026	
	Amount	Provision	Amount	Provision
Raw materials	3,894,529,870	-	34,875,000	-
Tools and supplies	165,686,609	-	165,686,609	-
Goods	8,031,301,020	-	682,246,043	-
Work in progress	714,194,622	-	-	-
Total	**12,805,712,121**	**-**	**882,807,652**	**-**

- There is no obsolete, damaged, or slow-moving/unsaleable inventory as at 30/06/2026
- No inventory is pledged or mortgaged to secure liabilities as at 30/06/2026

12. Deferred expenses

Short-term	30/06/2026	01/01/2026
Tools and supplies issued for use, insurance expenses	12,744,579	16,747,648
Total	**12,744,579**	**16,747,648**

Long-term	30/06/2026	01/01/2026
Compensation and site clearance costs for the Thac Ba Giot Tourist Area (*)	9,148,725,860	9,259,757,168
Interior costs of the Ba Giot tourist area	278,704,018	486,237,455
Other items	253,819,989	533,782,495
Total	**9,681,249,867**	**10,279,777,118**

(*) Compensation and site clearance costs for the leased land area of 27,064.8 $m^2$of the Ba Giot Tourist Area in Phu Vinh Commune, Dinh Quan District, Dong Nai Province (now Phu Vinh Commune, Dong Nai Province).

Of which, compensation costs of VND 1,637,420,400 will be offset against annual land rent payable, amortised gradually from January 2024 to the end of February 2063, corresponding to the land lease term as confirmed by the Dong Nai Provincial Tax Department; compensation costs of VND 8,066,462,000 (the

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

non-deductible portion) are amortised from January 2024 to the end of September 2068, in line with the land lease term.

13. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation	Fixed assets used in management	Fixed assets Other tangible assets	Total
	VND	VND	VND	VND	VND	VN
Cost of fixed assets						
Opening balance	10,492,712,894	10,128,065,629	10,706,970,727	305,600,000	62,000,000	31,695,349,25
Increase during the period						
Decrease during the period/Reclassification	4,883,656,150	-			-	4,883,656,15
Closing balance	**5,609,056,744**	**10,128,065,629**	**10,706,970,727**	**305,600,000**	**62,000,000**	**26,811,693,10**
Accumulated depreciation						
Opening balance	2,463,178,221	8,008,657,123	5,427,738,907	196,602,528	62,000,000	16,158,176,77
Increase during the period	112,577,934	252,101,694	622,317,642	24,222,498	-	1,011,217,96
Decrease during the period	586,038,744	-			-	586,038,74
Closing balance	**1,989,717,411**	**8,260,758,817**	**6,050,056,549**	**220,825,026**	**62,000,000**	**16,583,357,80**
Net book value						
Opening balance	**8,029,534,673**	**2,119,408,506**	**5,279,231,820**	**108,997,472**	**-**	**15,537,172,47**
Closing balance	**3,619,339,333**	**1,867,306,812**	**4,656,914,178**	**84,774,974**	**-**	**10,228,335,29**

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

14. Intangible fixed assets

	The cost of an intangible fixed asset is the total costs incurred by the Company to bring the intangible asset to the condition ready for its intended use.
Cost of fixed assets	
Opening balance	6,354,707,493
Increase during the period	
Decrease during the period/Reclassification	325,465,513
Closing balance	**6,029,241,980**
Accumulated depreciation	
Opening balance	
Increase during the period	
Decrease during the period	
Closing balance	
Net book value	
Opening balance	**6,354,707,493**
Closing balance	**6,029,241,980**

Intangible fixed assets comprise:

- The value of the indefinite-term land use right corresponding to the basement area of Osimi Tower apartment building located at Lane 688/57 Le Duc Tho Street, An Hoi Dong Ward, Ho Chi Minh City, with a cost of VND 3,643,754,735.
- The value of the indefinite-term land use right corresponding to the B1 basement area and the Company's office area on the 3rd floor of Song Da Tower apartment building located at 14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City, with costs of VND 494,397,687 and VND 201,091,710 respectively.
- The value of the indefinite-term land use right corresponding to the parking basement, commercial units and recreational area on the 2nd floor of Osimi Phu My apartment building located in Tan Thanh Ward, Ho Chi Minh City (with costs of VND 1,689,997,848, VND 119,525,796 and VND 205,939,717 respectively).

15. Investment property

- Investment property comprising infrastructure and land use rights is the area currently leased out at 14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City and Lane 688/57 Le Duc Tho Street, An Hoi Dong Ward, Ho Chi Minh City, with costs of VND 20,965,849,762 and VND 1,480,443,902 respectively.
- Investment property comprising infrastructure represents the entire fixed assets of the Ba Giot Ecological Area Project in Dinh Quan District, Dong Nai Province (now Phu Vinh Commune, Dong Nai Province), currently used for lease with a lease term of 5 years.

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

	Land use rights and attached assets VND	Infrastructure VND	Total VND
Cost of fixed assets			
Opening balance	74,922,132,165	22,446,293,664	97,368,425,829
Increase during the period	-		-
Transferred from tangible fixed assets	-	-	-
Closing balance	**74,922,132,165**	**22,446,293,664**	**97,368,425,829**
Accumulated depreciation			
Opening balance	11,476,250,552	9,084,467,618	20,560,718,170
Increase during the period (depreciation charge)	2,554,891,656	484,586,352	3,039,478,008
Other decreases			-
Closing balance	**14,031,142,208**	**9,569,053,970**	**23,600,196,178**
Net book value			
Opening balance	**63,445,881,613**	**13,361,826,046**	**76,807,707,659**
Closing balance	**60,890,989,957**	**12,877,239,694**	**73,768,229,651**

16. Investments in subsidiaries and associates

Subsidiary

	30/06/2026	01/01/2026
Dong Ho Ba Giot Company	-	3,500,000,000
Phu Vinh Trading Services Co., Ltd.	10,000,000,000	10,000,000,000
Phu Cuong Investment Trading Services Co., Ltd.	15,000,000,000	15,000,000,000
ANI POWER JSC	718,560,000,000	718,560,000,000
Dong Nai Energy Investment JSC	476,474,130,000	322,840,603,931
Thanh Son Energy Development Investment JSC	243,455,000,000	36,500,000,000
Thac Ba Giot Ecotourism Co., Ltd.	929,500,000	929,500,000
Dambri 1 Hydropower JSC	32,340,000,000	32,340,000,000
ANI Bien Hoa JSC	598,800,000,000	598,800,000,000
Song Ong Hydropower JSC	174,097,000,000	174,097,000,000
Total	**2,269,668,405,000**	**1,861,144,103,931**

Associate

	30/06/2026	01/01/2026
IDS Investment Services JSC	1,200,000,000	1,200,000,000
Total	**1,200,000,000**	**1,200,000,000**

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

17. Short-term trade payables

	30/06/2026	01/01/2026
Ho Chi Minh City Bridge and Ferry Works JSC	719,946,000	719,946,000
S55 Construction JSC	2,499,063,334	-
An Phu Thinh Trading Investment JSC	744,923,600	-
Osimi Go Vap Apartment Building Management Board	-	690,634,036
Other parties	3,814,413,721	2,548,964,279
Total	**7,778,346,655**	**3,959,544,315**

18. Taxes and amounts payable to the State

	Opening balance		Arising during the period		Closing balance	
	Receivable	Payable	Receivable	Payable	Receivable	Payable
VAT	-	-	871,612,120	871,612,120	-	-
Personal income tax	-	2,987,998	1,572,556,588	1,813,492,787	-	243,924,197
Corporate income tax	-	-	58,057,789	58,057,789	-	-
Other taxes and payables	-	1,239,348,325	-	-	-	1,239,348,325
Total	**-**	**1,242,336,323**	**2,502,226,497**	**2,743,162,696**	**-**	**1,483,272,522**

19. Short-term accrued expenses

	30/06/2026	01/01/2026
Costs of the Song Da Riverside Project	3,550,859,650	3,550,859,650
Costs of the Osimi Phu My Project	1,582,250,071	1,582,250,071
Costs of the Ba Giot Tourist Area Project	1,708,270,753	2,051,520,605
Accrual for Company management and operating expenses	-	404,530,000
Board of Directors' remuneration	219,600,000	306,000,000
Accrued interest on customer advances	-	84,170,870
Accrued loan interest	30,907,572,885	62,210,896,171
Other accruals	135,000,000	195,000,000
Total	**38,103,553,359**	**70,385,227,367**

20. Dividends and profits payable

	30/06/2026	01/01/2026
Dividends payable	1,363,789,000	650,167,000
Total	**1,363,789,000**	**650,167,000**

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

21. Other payables

a. Short-term

	30/06/2026	01/01/2026
IDC Tower Go Vap Project	31,980,852	31,980,852
Capital contributions from customers of the Song Da Riverside Project	187,534,000	187,534,000
Osimi Phu My Project	1,447,111,650	1,447,111,650
Land title certificate fees for the Hiep Binh Chanh Project	270,681,200	270,681,200
Loan interest payable	15,954,816,295	7,734,121,091
Payable to ANI Power JSC	132,676,537,544	-
Payable to Song Ong Hydropower JSC	3,260,000,000	-
Song Da 505 JSC	28,000,000,000	-
Dong Nai Energy Investment JSC	117,885,301,069	-
Other payables	1,451,709,358	1,433,109,330
Total	**508,120,671,968**	**11,754,705,123**

b. Long-term	**30/06/2026**	**01/01/2026**
Other payables	**206,955,000,000**	-
Thanh Son Energy Development Investment JSC	*206,955,000,000*	-
Long-term deposits and collateral received	**749,884,269**	699,884,269
Nguyen Thi Bich Thuy (3rd floor premises lease)	*20,988,019*	*20,988,019*
LUNA NEXUS VN INC Co., Ltd.	*149,126,250*	*149,126,250*
NAKAMURA (VN) Co., Ltd.	*175,500,000*	*175,500,000*
THEGIOIIMPLANT.COM JSC	*89,240,000*	*89,240,000*
BHS Mien Nam Real Estate Investment and Trading JSC	*26,000,000*	*26,000,000*
UPLIFT Co., Ltd.	*27,000,000*	*27,000,000*
Representative Office of World Learning INC. (USA) in Vietnam	*70,000,000*	*70,000,000*
Thuan Nghia Trading Services Co., Ltd.	*50,000,000*	-
Total	**207,704,884,269**	**699,884,269**

22. Borrowings and finance lease liabilities

Shortterm	**30/06/2026**	**01/01/2026**
BIDV Bank – Truong Son Branch	176,390,314,338	176,398,201,888
BIDV Bank – Gia Lai Branch	207,930,597,598	207,998,378,619
ANZEN Investment JSC	8,379,533,561	12,950,000,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

Song Da 505 JSC	-	50,050,000,000
Loan from Song Ong JSC	4,310,000,000	4,310,000,000
Mr. Dang Quang Dat	78,905,855,772	64,498,756,564
Ms. Dinh Thi Thanh Binh	-	72,180,081,822
Total	**475,916,301,269**	**588,385,418,893**

Long-term	**30/06/2026**	**01/01/2026**
Loans from shareholders	237,749,060,000	237,749,060,000
Dong Nai Energy Investment JSC	223,700,000,000	211,125,000,000
Mr. Dang Tat Thanh	280,920,000,000	463,730,000,000
Total	**742,369,060,000**	**912,604,060,000**

23. Short-term advances from customers

	30/06/2026	**01/01/2026**
S55 Construction JSC	83,176,600,000	97,200,000
Total	**83,176,600,000**	**97,200,000**

24. Long-term provision for losses on investments in other entities

	30/06/2026	**01/01/2026**
Investment provision balance at the beginning of the year	6,162,116,883	3,510,185,649
Provision made during the year	451,640,878	2,661,196,777
Bad debts written off during the year (*)	3,150,000,000	9,265,543
Total	**3,463,757,761**	**6,162,116,883**

25. Owners' equity

a. Details of owners' invested capital

	30/06/2026	**01/01/2026**
Anza JSC	175,981,930,000	175,981,930,000
Ban Me Energy Co., Ltd.	15,236,220,000	15,236,220,000
Mr. Dang Quang Dat	3,176,750,000	3,176,750,000
Other shareholders and treasury shares	45,993,300,000	45,993,300,000
Total	**239,992,700,000**	**239,992,700,000**

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

b. Shares

	30/06/2026	01/01/2026
Number of shares sold to the public	23,999,270	23,999,270
- Ordinary shares	*23,999,270*	*23,999,270*
- Preferred shares	-	-
Number of shares repurchased (treasury shares)	6	6
- Ordinary shares	*6*	*6*
- Preferred shares	-	-
Number of shares outstanding	23,999,264	23,999,264
- Ordinary shares	*23,999,264*	*23,999,264*
- Preferred shares	-	-

Par value of shares outstanding: VND 10,000

c. Undistributed profit after tax

	30/06/2026	01/01/2026
Profit brought forward from previous year	446,993,439,284	209,645,104,508
Profit after corporate income tax for the current period	171,584,532,081	261,347,598,776
Profit distribution	35,998,806,000	23,999,264,000
Distribution of prior year profit	35,998,806,000	23,999,264,000
- Dividends paid to shareholders	*35,998,806,000*	*11,999,632,000*
- Cost of capital paid	-	*11,999,632,000*
Undistributed profit after tax for the current period	**582,579,165,365**	**446,993,439,284**

The Company distributed its 2025 after-tax profit under Resolution of the General Meeting of Shareholders No. 01/2026/NQ-DHDCD dated 11/04/2026, approved by written opinion of shareholders.

26. Revenue from sale of goods and rendering of services

	Q2 2026	Q2 2025
Revenue from rendering of services	-	586,294,036
Revenue from real estate leasing	1,464,304,780	802,715,704
Revenue from leasing the Ba Giot Ecological Area	257,715,450	125,313,759
Other revenue	1,119,105,056	-
Total	**4,418,255,242**	**1,514,323,499**

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

27. Cost of goods sold

	Q2 2026	Q2 2025
Cost of services rendered	-	585,523,318
Cost of real estate leasing	841,858,314	101,161,356
Cost of the Ba Giot Ecological Area	1,566,571,190	1,548,711,334
Other costs	-	-
Total	**2,408,429,504**	**2,235,396,008**

28. Revenue from financial activities

	Q2 2026	Q2 2025
Interest income from deposits and loans	2,694,357,570	3,706,031,205
Dividends and profits distributed	5,880,000,000	50,823,200,000
Total	**8,574,357,570**	**54,529,231,205**

29. Financial expenses

	Q2 2026	Q2 2025
Interest expense	11,659,783,123	8,460,066,765
Provision for diminution in value of long-term financial investments	451,640,878	2,109,181,302
Total	**12,111,424,001**	**10,569,248,067**

30. Other income

	Q2 2026	Q2 2025
Other items	-	-
Income from liquidation of commercial units TM 19, 20, Osimi PM apartment building	-	-
Total	-	-

31. Other expenses

	Q2 2026	Q2 2025
Cost of liquidation of commercial units TM 19, 20, Osimi PM apartment building	-	-
Tax penalty under Decision No. 552/QD-XPHC dated 27/01/2026	-	-
Other items	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

32. Related party transactions and balances

a. Related parties

Related party	Relationship
Anza JSC	Parent company (ultimate parent company)
Mr. Dang Quang Dat	Major shareholder of Anza JSC, shareholder of the Company, person related to a member of the Board of Directors – General Director
Mr. Bui Van Hung	Chairman of the Board of Directors
Mr. Dang Tat Thanh	General Director
Ms. Trinh Thi My Hanh	Deputy General Director
Ms. Dinh Thi Thanh Binh	Person related to the General Director
Song Da 505 JSC	Under the same ultimate parent company
S55 Construction JSC	Under the same ultimate parent company
Anzen Investment JSC	Under the same ultimate parent company
ANI SH Single-Member Co., Ltd.	Under the same ultimate parent company
Song Ong Hydropower JSC	Subsidiary
Thanh Son Energy Development Investment JSC	Subsidiary
Dong Ho Ba Giot Co., Ltd.	Subsidiary
ANI POWER JSC	Subsidiary
Phu Vinh Trading Services Co., Ltd.	Subsidiary
Phu Cuong Investment Trading Services Co., Ltd.	Subsidiary
Dong Nai Energy Investment JSC	Subsidiary
ANI Bien Hoa JSC	Subsidiary
Dambri 1 Hydropower JSC	Subsidiary
Thac Ba Giot Ecotourism Co., Ltd.	Subsidiary
IDS Investment Services JSC	Associate
Ban Me Energy Co., Ltd.	Company related to the Chairman of the Board of Directors
MYA Single-Member Co., Ltd.	Company related to the Deputy General Director

b. Related party transactions

Related party	Transaction	First 6 months of 2026	First 6 months of 2025
Mr. Dang Quang Dat	Loans received	302,976,820,000	140,369,272,634
	Loan repayments	107,993,790,792	54,288,756,564
	Loan interest payable	5,057,854,728	11,293,299,557
	Dividends paid	396,328,125	-
Ms. Trinh Thi My Hanh	Loans received	12,810,940,000	-
	Loan interest payable	317,641,115	-
	Advances	58,113,000,000	-
	Recovery of advances	59,895,000,000	-
Ms. Dinh Thi Thanh Binh	Loans received	-	90,311,307,200
	Loan repayments	72,180,081,822	73,307,853,822
	Loan interest payable	459,013,826	22,390,879,100
	Interest paid	24,783,164,479	-
	Advances	2,624,000,000	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

	Recovery of advances	19,662,403,001	-
Mr. Dang Tat Thanh	Loan repayments	182,810,000,000	-
	Loan interest payable	5,508,183,288	-
Mr. Bui Van Hung	Loans received	15,390,300,000	-
	Loan interest payable	381,595,110	-
Ms. Dang Minh Hue	Loans received and repaid	181,480,000,000	-
	Advances	81,696,560,000	-
	Recovery of advances	24,160,000,000	-
	Purchases of goods	5,530,148,926	-
Song Da 505 JSC	Loans received	43,500,000,000	42,000,000,000
	Loan repayments	93,550,000,000	-
	Loan interest payable	481,232,055	10,454,795
	Interest income received	890,206,027	-
	Loans granted and recovered	29,851,122,740	14,600,000,000
	Interest income on loans	-	48,760,000
	Other payables	28,000,000,000	-
S55 Construction JSC	Purchases of goods and services	2,277,092,551	-
	Advances received for purchase of goods	83,176,600,000	-
	Loan interest payable	-	696,230,137
Dong Ho Ba Giot Co., Ltd.	Loans granted	-	35,000,000
ANI SH Single-Member Co., Ltd.	Services rendered	205,734,640	118,055,556
ANI POWER JSC	Supply of goods and services	-	21,000,000
	Other payables	132,676,537,544	-
	Dividends received	196,984,419,150	86,227,200,000
	Loans granted	-	114,932,661,297
	Recovery of loans	2,064,000,000	106,932,860,811
	Interest income on loans	17,031,397	279,919,901
Phu Vinh Trading Services Co., Ltd.	Dividends received	1,958,636,527	839,000,000
	Dividends distributed	-	248,000,000
	Loans granted	1,492,000,000	994,167,422
	Recovery of loans	-	1,047,000,000
	Interest income on loans	110,222,869	31,636,864
Phu Cuong Investment Trading Services Co., Ltd.	Dividends received	2,245,985,626	998,000,000
	Dividends distributed	-	276,000,000
	Loans granted	1,876,000,000	817,282,313
	Recovery of loans	806,313,031	1,075,000,000
	Interest income on loans	37,503,502	18,240,753
	Recovery of loan interest	10,701,343	-
Anza JSC	Loan repayments	180,575,930,000	94,557,165,362
	Interest expense	16,671,246,250	5,309,849,066
	Asset lease	-	42,652,331
Anzen Investment JSC	Loan repayments	5,170,466,439	-
	Interest expense	282,278,320	-
Song Ong Hydropower JSC	Asset lease income	194,400,000	32,400,000
	Dividends entitled	5,880,000,000	-
	Dividends actually received	5,880,000,000	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

	Other payables	3,260,000,000	-
	Interest expense	139,041,781	-
Dong Nai Energy Investment JSC	Capital investment	86,834,000,000	11,043,493,151
	Loans received	12,575,000,000	-
	Interest expense	6,838,447,075	386,794,520
Thac Ba Giot Ecotourism Co., Ltd.	Sale of goods and rendering of services	558,332,686	354,272,000
	Purchases of services	226,271,496	43,288,016
ANI Bien Hoa JSC	Capital investment	-	598,800,000,000
	Loans received	-	416,500,000,000
	Loan repayments	-	208,155,000,000
	Interest expense	-	1,362,642,334
Dambri 1 Hydropower JSC	Capital investment	-	32,340,000,000
	Loans received and repaid	-	1,500,000,000
	Interest expense	-	13,335,616
	Loans granted	807,000,000	600,000,000
	Interest income on loans	145,504,164	271,233
IDS Investment Services JSC	Capital investment	-	1,200,000,000
	Loan	-	2,700,000,000
	Loan repayments	-	2,200,000,000
	Interest expense	-	11,678,083
	Purchases of services	-	1,396,840,128
	Payments made on behalf of	-	26,848,000
	Recovery of loan debt	2,015,000,000	-
	Sale of goods and rendering of services	354,000,000	-
	Purchases of services	2,307,976,200	-
	Interest income on loans	438,367,124	-

c. Related party balances

Counterparty	Transaction	30/06/2026	30/06/2025
Anzen Investment JSC	- Other short-term payables (loan interest)	146,081,586	-
	- Short-term borrowings and finance lease liabilities	8,379,533,561	-
	- Short-term trade payables	-	46,064,518
IDS Investment Services JSC	- Investments in joint ventures and associates	1,200,000,000	-
	- Short-term trade receivables	354,000,000	-
	- Other short-term receivables (loan interest)	571,130,951	-
	- Short-term loans receivable	13,000,000,000	500,000,000
	- Other short-term receivables	-	26,848,000
	- Other short-term payables	-	1,396,840,128
	- Other short-term payables (loan interest)	-	11,678,083
	- Short-term trade payables	1,207,023,800	-

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

Song Da 505 JSC	- Other short-term payables	28,000,000,000	-
	- Short-term trade payables	2,499,063,334	-
S55 Construction JSC	- Advances from customers	83,176,600,000	-
	- Other short-term payables	-	1,277,063,014
	- Short-term borrowings and finance lease liabilities	-	18,000,000,000
ANI Power JSC	- Short-term trade receivables	-	22,680,000
	- Short-term loans receivable	-	34,797,320,870
	- Other short-term receivables	-	279,919,901
	- Other short-term payables	132,676,537,544	-
Anza JSC	- Other short-term payables (loan interest)	16,671,246,250	11,235,605,952
	- Long-term borrowings and finance lease liabilities	-	94,557,165,362
	- Other short-term payables	-	180,575,937,229
ANI SH Single-Member Co., Ltd.	- Short-term trade receivables	-	343,776,369
	- Short-term trade payables	197,459,839	-
MYA Single-Member Co., Ltd.	- Other short-term payables (loan interest)	143,517,626	-
Ban Me Energy Co., Ltd.	- Other short-term payables (loan interest)	172,413,525	-
Dong Ho Ba Giot Co., Ltd.	- Short-term loans receivable	-	2,623,000,000
	- Other short-term receivables	-	145,738,971
Phu Cuong Investment Trading Services Co., Ltd.	- Other short-term receivables (loan interest)	27,576,981	22,185,011
	- Short-term loans receivable	1,069,686,969	219,282,313
Phu Vinh Trading Services Co., Ltd.	- Other short-term receivables (loan interest)	66,511,732	46,020,883
	- Short-term loans receivable	3,990,895,724	1,091,167,422
	- Dividends and profits receivable	693,363,473	-
ANI Bien Hoa JSC	- Other short-term payables	51,585,860	-
	- Short-term borrowings and finance lease liabilities	-	208,345,000,000
	- Other short-term payables (loan interest)	-	1,362,642,334
Dong Nai Energy Investment JSC	- Other short-term payables (loan interest)	9,970,706,184	696,657,534
	- Short-term borrowings and finance lease liabilities	-	10,000,000,000
	- Long-term borrowings and finance lease liabilities	223,700,000,000	-
	- Other short-term payables	117,885,301,069	-
Song Ong Hydropower JSC	- Short-term trade receivables	32,400,000	-
	- Other short-term payables	3,260,000,000	-
	- Other short-term payables (loan interest)	177,005,343	-
Dambri 1 Hydropower JSC	- Other short-term receivables (loan interest)	367,739,903	-
	- Short-term loans receivable	4,315,000,000	600,000,000
	- Other short-term payables (loan	-	13,064,383

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

	interest)		
Thanh Son Energy Development Investment JSC	- Other short-term receivables	-	36,500,000,000
	- Other long-term payables	206,955,000,000	-
Thac Ba Giot Ecotourism Co., Ltd.	- Short-term trade receivables	903,481,645	386,771,856
	- Short-term trade payables	320,373,687	52,777,216
Bui Van Hung	- Other short-term payables (loan interest)	381,595,110	-
	- Long-term borrowings and finance lease liabilities	15,390,300,000	-
Dang Minh Hue	- Other short-term receivables	12,808,000	-
	- Advances	63,205,595,420	-
Dang Quang Dat	- Short-term trade receivables	5,530,148,926	-
	- Other short-term payables (loan interest)	5,057,854,728	12,128,815,852
	- Other short-term payables	-	3,222,980,000
	- Advances	1,853,504,600	-
	- Long-term borrowings and finance lease liabilities	183,798,910,000	-
	- Short-term borrowings and finance lease liabilities	78,905,855,772	54,288,756,564
Dang Tat Thanh	- Other short-term payables (loan interest)	15,644,410,686	-
	- Short-term borrowings and finance lease liabilities	-	390,280,000,000
	- Long-term borrowings and finance lease liabilities	280,920,000,000	-
Dinh Thi Thanh Binh	- Other short-term receivables	24,351,740	22,751,740
	- Other short-term payables (loan interest)	-	23,319,044,579
	- Advances	19,662,403,001	9,660,551,000
	- Short-term borrowings and finance lease liabilities	-	73,307,853,822
Trinh Thi My Hanh	- Other short-term payables	12,202,006	-
	- Other short-term payables (loan interest)	317,641,115	-
	- Advances	1,218,000,000	1,000,000,000
	- Long-term borrowings and finance lease liabilities	12,810,940,000	-

33. Operating lease commitments

The Company signed Land Lease Contract No. 04/HDTD dated 04/04/2023 with the Dong Nai Provincial People's Committee for the lease of land in Phu Vinh Commune, Dinh Quan District, Dong Nai Province (now Phu Vinh Commune, Dong Nai Province). Specific details are as follows:

Location, boundaries: Determined according to the land parcel extract and cadastral map survey sheet No. 02:2022:TL-BV, scale 1/1,000, prepared by Nam Viet Phat Surveying and Construction Co., Ltd. on 20 April 2022, and verified by the Dong Nai Provincial Land Registration Office on 22 April 2022;

Leased area: 27,064.8 m^2;

Purpose of use: Commercial and service land (for construction of the Thac Ba Giot ecological resort and

NOTES TO THE FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the Financial Statements)

entertainment area);

Lease term: From 24 October 2022 to 08 October 2068;

Land rent: VND 1,500/m^2/year, calculated from 24 October 2022;

Method of land rent payment: Annual payment to the State;

The Company has been granted a land use right certificate for this land area by the Dong Nai Provincial Department of Natural Resources and Environment.

34. Events after the end of the accounting period

There were no significant events after the end of the accounting period requiring adjustment or disclosure in the interim Financial Statements.

35. Comparative figures

The comparative figures of the interim Balance Sheet are the figures from the financial statements for the financial year ended 31/12/2025. The comparative figures of the interim Statement of Income and the interim Statement of Cash Flows are the figures from the interim Financial Statements for the accounting period ended 30/06/2026

General Director	Chief Accountant	Preparer
M.S.D.N: 0303255529 - C.T.C.P. CÔNG TY CỔ PHẦN ANI QUẬN 3 - TP. HỒ CHÍ MINH		Anh
Dang Tat Thanh	Nguyen Thi Hai Yen	Phan Thi Van Anh

Ho Chi Minh City, 28 July 2026