INTERIM SEPARATE FINANCIAL STATEMENTS

ANI JOINT STOCK COMPANY

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

(reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of ANI Joint Stock Company ("the Company") presents its report and the Company's Interim Separate Financial Statements for the period from 01/01/2026 to 30/06/2026.

THE COMPANY

ANI Joint Stock Company (formerly Song Da Investment - Development Joint Stock Company) was established and operates under Enterprise Registration Certificate of Joint Stock Company No. 0303255529 initially issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City) first issued ǒn 22/03/2004 and amended for the 18th time on 04/06/2025

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

On 23/01/2026, the Company received Document No. 951/VSDC-ĐKCP.NV dated 22/01/2026 issued by the Vietnam Securities Depository and Clearing Corporation confirming the completion of the registration of shares of ANI Joint Stock Company under the stock code ANI.

On 17/06/2026, the Company was approved by the Hanoi Stock Exchange for registration of trading of 23,999,270 shares under Decision No. 783/QD-SGDHN

The Company's head office is located at: 14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision of the Company during the period and to the preparation of these statements are:

Board of Directors:

Mr. Bui Van Hung	Chairman
Mr. Dang Tat Thanh	Member
Mrs. Trinh Thi My Hanh	Member

Board of Management:

Mr. Dang Tat Thanh	General Director
Mrs. Trinh Thi My Hanh	Deputy General Director
Mrs. Nguyen Thi Hai Yen	Chief Accountant

Board of Supervision:

Mrs. Nguyen Thuy Duong	Head of the Board of Supervision
Mr. Lai The Hien	Member
Mr. Le Duc Tam	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of these Interim Separate Financial Statement is Mr. Dang Tat Thanh - General Director.

AUDITORS

The auditors of the AASC Auditing Firm Company Limited have taken the review of the Interim Separate Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM SEPARATE FINANCIAL STATEMENTS

We - the Board of Management are responsible for the Interim Separate Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Separate Financial Statements, we are required to:

- Establish and maintain of an internal control system which is determined necessary by the Board of Management and the Board of Directors to ensure the preparation and presentation of Interim Separate Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepare the Interim Separate Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare the Interim Separate Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

We are responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Interim Separate Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Separate Financial Statements give a true and fair view of the financial position at 30/06/2026, its operation results and cash flows for the six-month period then ended of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Separate Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

M.S.D.N: 0305335529 - C.T.C.P.
CÔNG TY CỔ PHẦN ANI
QUẬN 3 - TP. HỒ CHÍ MINH

Dang Tat Thanh
Legal Representative
Approved, 29 August 2026

No. 290826.001/BCTC.HCM

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, Board of Directors and Board of Management**
ANI Joint Stock Company

We have reviewed the accompanying Interim Separate Financial Statements of ANI Joint Stock Company prepared on 29 August 2026, from page 06 to page 52 including: Interim Separate Statement of Financial Position as at 30 June 2026, Interim Separate Statement of Income, Interim Separate Statement of Cash flows for the six-month period then ended and Notes to the Interim Separate Financial Statements.

Board of Management's responsibility

The Board of Management is responsible for the preparation of Interim Separate Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

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

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

Auditors' conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements does not give a true and fair view, in all material respects, of the financial position of ANI Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Separate Financial Statements.

Emphasis of matter

We draw attention to Note 1.3 to the accompanying interim separate financial statements. As presented in Note 1.3, pursuant to Resolution No. 01/2026/NQ-ĐHĐCĐ dated 11/04/2026 and Resolution No. 06/2025/NQ-ĐHĐCĐ dated 26/09/2025 of the Annual General Meeting of Shareholders, the Company's General Meeting of Shareholders approved related parties, including the Parent Company, associates, major shareholders, insiders and related persons as prescribed by the Law on Enterprises 2020 and the Law on Securities 2019, to enter into transactions during 2026 for the implementation of projects of the Company and its subsidiaries. Material transactions and balances with related parties during the period are presented in detail in Notes 05, 06, 07, 18 and 19.

This emphasis of matter does not modify our unqualified review conclusion.

Other matter

The Interim Separate Financial Statements for the 06-month period ended as at 30/06/2025 and the Separate Financial Statements for the fiscal year ended as at 31/12/2025 of ANI Joint Stock Company were reviewed and audited by AAC Accounting and Auditing Company Limited. The auditors expressed an unqualified conclusion and an unqualified opinion on these Separate Financial Statements on 05 November 2025 and 27 March 2026, respectively.

Branch of AASC Auditing Firm Company Limited

M.S.C.N:0100111105-006-C.T.T.N.H.H
CHI NHÁNH CÔNG TY TNHH HÃNG KIỂM TOÁN AASC
THÀNH PHỐ HỒ CHÍ MINH

Tran Trung Hieu
Director
Certificate of registration for audit practice
No. 2202-2023-002-1
Ho Chi Minh City, 29 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS		Note	Ending balance VND	Beginning balance VND
100	**A.**	**CURRENT ASSETS**		**339,211,637,077**	**324,326,667,127**
110	**I.**	**Cash and cash equivalents**		**379,095,008**	**938,479,819**
111	1.	Cash	03	379,095,008	938,479,819
120	**II.**	**Short-term investments**	**04**	**165,352,142,533**	**229,393,954,381**
123	1.	Short-term held-to-maturity investments		165,352,142,533	232,701,454,381
124	2.	Allowance for short-term impairment of held-to-maturity investments		-	(3,307,500,000)
130	**III.**	**Short-term receivables**		**154,345,357,313**	**87,223,502,135**
131	1.	Short-term trade receivables	05	39,073,561,804	33,253,522,367
132	2.	Short-term prepayments to suppliers	06	10,989,216,731	1,572,417,132
135	3.	Other short-term receivables	07	110,384,760,641	58,645,483,470
136	4.	Allowance for short-term doubtful debts		(6,102,181,863)	(6,247,920,834)
140	**IV.**	**Inventories**	**09**	**12,682,267,479**	**882,807,652**
141	1.	Inventories		12,682,267,479	882,807,652
160	**V.**	**Other short-term assets**		**6,452,774,744**	**5,887,923,140**
161	1.	Short-term deferred expenses	13	12,744,579	16,747,648
162	2.	Deductible VAT		6,440,030,165	5,871,175,492
200	**B.**	**NON-CURRENT ASSETS**		**2,036,391,402,965**	**1,965,161,351,789**
220	**I.**	**Fixed assets**		**16,257,577,277**	**21,891,879,964**
221	1.	Tangible fixed assets	10	10,228,335,297	15,537,172,471
222	-	*Historical costs*		*26,811,693,100*	*31,695,349,250*
223	-	*Accumulated depreciation*		*(16,583,357,803)*	*(16,158,176,779)*
227	2.	Intangible fixed assets	11	6,029,241,980	6,354,707,493
228	-	*Historical costs*		*6,029,241,980*	*6,354,707,493*
229	-	*Accumulated amortization*		-	-
240	**II.**	**Investment properties**	**12**	**73,768,229,651**	**76,807,707,659**
241	-	Historical costs		97,368,425,829	97,368,425,829
242	-	Accumulated depreciation		(23,600,196,178)	(20,560,718,170)
260	**III.**	**Long-term investments**	**04**	**1,936,684,346,170**	**1,856,181,987,048**
261	1.	Investment in subsidiaries		1,938,948,103,931	1,861,144,103,931
262	2.	Investments in joint ventures and associates		1,200,000,000	1,200,000,000
264	3.	Allowance for long-term impairment of other investments		(3,463,757,761)	(6,162,116,883)
270	**IV.**	**Other long-term assets**		**9,681,249,867**	**10,279,777,118**
271	1.	Long-term deferred expenses	13	9,681,249,867	10,279,777,118
280		**TOTAL ASSETS**		**2,375,603,040,042**	**2,289,488,018,916**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code		CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C.**	**LIABILITIES**		**1,545,015,669,094**	**1,590,510,102,091**
310	**I.**	**Current liabilities**		**698,192,077,281**	**677,206,157,822**
311	1.	Short-term trade payables	14	7,778,346,655	3,959,544,315
312	2.	Short-term prepayments from customers	15	87,543,160,097	87,081,001
313	3.	Dividend and profit payables		1,363,789,000	650,167,000
314	4.	Short-term taxes and other payables to State budget	16	1,483,272,522	1,242,336,323
316	5.	Short-term accrued expenses	17	38,103,553,359	70,385,227,367
320	6.	Other short-term payables	18	24,379,919,579	11,104,538,123
321	7.	Short-term borrowings and finance lease liabilities	19	536,148,191,269	588,385,418,893
323	8.	Bonus and welfare fund		1,391,844,800	1,391,844,800
330	**II.**	**Non-current liabilities**		**846,823,591,813**	**913,303,944,269**
338	1.	Other long-term payables	18	749,884,269	699,884,269
339	2.	Long-term borrowings and finance lease liabilities	19	846,073,707,544	912,604,060,000
400	**D.**	**OWNER'S EQUITY**	**20**	**830,587,370,948**	**698,977,916,825**
411	1.	Contributed capital		239,992,700,000	239,992,700,000
411a		*Ordinary shares with voting rights*		*239,992,700,000*	*239,992,700,000*
412	2.	Share premium		2,179,502,900	2,179,502,900
415	3.	Repurchased own shares		(60,000)	(60,000)
418	4.	Development and investment funds		9,812,334,641	9,812,334,641
420	5.	Retained earnings		578,602,893,407	446,993,439,284
420a		*Retained earnings accumulated to previous year*		*410,994,633,284*	*185,645,840,508*
420b		*Retained earnings of the current period*		*167,608,260,123*	*261,347,598,776*
440		**TOTAL CAPITAL**		**2,375,603,040,042**	**2,289,488,018,916**

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

Preparer	Chief Accountant	Legal Representative
Phan Thi Van Anh	**Nguyen Thi Hai Yen**	**Dang Tat Thanh**
Preparer	Chief Accountant	Legal Representative
		Approved, 29 August 2026

INTERIM SEPARATE STATEMENT OF INCOME

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

Code	ITEMS	Note	This period VND	Previous period VND
01	**1. Revenue from sales of goods and provision of services**	**22**	**4,418,255,242**	**3,161,802,072**
02	2. Revenue deductions		-	-
10	**3. Net revenue from sales of goods and provision of services**		**4,418,255,242**	**3,161,802,072**
11	**4. Cost of goods sold and provision of services**	**23**	**5,009,633,589**	**4,550,955,128**
20	**5. Gross profit from sales of goods and provision of services**		**(591,378,347)**	**(1,389,153,056)**
21	6. Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	24	200,048,768,564	93,452,931,973
23	8. Financial expenses	25	28,289,954,288	15,621,272,606
24	*In which: Interest expenses*		*27,838,313,410*	*13,512,091,304*
25	9. Selling expenses		-	-
26	10. General and administrative expenses	26	3,256,518,007	5,797,062,444
30	**11. Net profit from operating activities**		**167,910,917,922**	**70,645,443,867**
31	12. Other income	27	408,801,487	150,180
32	13. Other expenses	28	653,401,497	10,979,607
40	**14. Other profit**		**(244,600,010)**	**(10,829,427)**
50	**15. Total net profit before tax**		**167,666,317,912**	**70,634,614,440**
51	16. Current corporate income tax expenses	29	58,057,789	-
52	17. Deferred corporate income tax expenses		-	-
60	**18. Profit after corporate income tax**		**167,608,260,123**	**70,634,614,440**

CÔNG TY CỔ PHẦN ANI

Preparer	Chief Accountant	Legal Representative
Phan Thi Van Anh	**Nguyen Thi Hai Yen**	**Dang Tat Thanh**
Preparer	Chief Accountant	Legal Representative
		Approved, 29 August 2026

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS		Note	This period VND	Previous period VND
	I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
01	***1.***	***Profit before tax***		***167,666,317,912***	***70,634,614,440***
	2.	***Adjustments for***			
02	-	Depreciation and amortization of fixed assets and investment properties		4,050,697,776	4,165,418,163
03	-	Allowances and provisions		451,640,878	2,109,181,302
05	-	Gains / losses from investment activities		(200,457,570,050)	(93,452,931,973)
06	-	Interest expenses		27,838,313,410	13,512,091,304
08	***3.***	***Operating profit before changes in working capital***		***(450,600,074)***	***(3,031,626,764)***
09	-	Increase/ decrease in receivables		(62,658,825,446)	(5,470,258,755)
10	-	Increase/ decrease in inventories		(11,799,459,827)	(49,500,000)
11	-	Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		94,621,237,610	(1,898,797,918)
12	-	Increase or decrease in deferred expenses		602,530,320	683,486,088
14	-	Interest paid		(49,900,025,937)	(2,401,799,231)
15	-	Corporate income tax paid		(58,057,789)	-
20	***Net cash flow from operating activities***			***(29,643,201,143)***	***(12,168,496,580)***
	II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
23	1.	Loans and purchase of debt instruments from other entities		(42,836,935,069)	(109,104,770,605)
24	2.	Collection of loans and resale of debt instrument of other entities		107,427,545,360	28,919,520,384
25	3.	Equity investments in other entities		(86,834,000,000)	(643,383,493,151)
26	4.	Proceeds from equity investment in other entities		5,880,000,000	-
27	5.	Interest and dividend received		199,499,970,121	89,150,058,700
30	***Net cash flow from investing activities***			***183,136,580,412***	***(634,418,684,672)***
	III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
33	1.	Proceeds from borrowings		1,298,037,738,079	1,350,966,844,438
34	2.	Repayment of principal		(1,416,805,318,159)	(704,450,288,240)
36	3.	Dividends or profits paid to owners		(35,285,184,000)	-
40	***Net cash flow from financing activities***			***(154,052,764,080)***	***646,516,556,198***

INTERIM SEPARATE STATEMENT OF CASH FLOWS

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

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
50	Net cash flows in the period		(559,384,811)	(70,625,054)
60	Cash and cash equivalents at the beginning of the year		938,479,819	165,346,429
70	Cash and cash equivalents at the end of the period	03	379,095,008	94,721,375

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
Preparer	Chief Accountant	Legal Representative
		Approved, 29 August 2026

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

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

1 . GENERAL INFORMATION OF THE COMPANY

1.1 . Form of ownership

ANI Joint Stock Company (formerly Song Da Investment - Development Joint Stock Company) was established and operates under Enterprise Registration Certificate of Joint Stock Company No. 0303255529 initially issued by the Department of Planning and Investment of Ho Chi Minh City (now the Department of Finance of Ho Chi Minh City) first issued on 22/03/2004 and amended for the 18th time on 04/06/2025

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

On 23/01/2026, the Company received Document No. 951/VSDC-ĐKCP.NV dated 22/01/2026 issued by the Vietnam Securities Depository and Clearing Corporation confirming the completion of the registration of shares of ANI Joint Stock Company under the stock code ANI.

On 17/06/2026, the Company was approved by the Hanoi Stock Exchange for registration of trading of 23,999,270 shares under Decision No. 783/QD-SGDHN

The Company's head office is located at: 14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City.

The Company's registered charter capital is VND 239,992,700,000; the actual contributed charter capital as at 30 June 2026 is VND 239,992,700,000; equivalent to 23,999,270 shares, with a par value of VND 10,000 per share.

The number of employees of the Company as at 30/06/2026 is 06 (as at 01/01/2026: 06).

1.2 . Business field

Real estate business, construction, and commercial activities.

1.3 . The Company's operation in the period that affects the Interim Separate Financial Statements

ANI Joint Stock Company operates under a parent-subsidiary model. The principal activities of the Company are seeking and implementing hydropower projects and real estate projects in Dong Nai City and Gia Lai Province. During the period, the Company made advances to individuals who are members of the Board of Management to seek and implement investment projects in accordance with the business plan approved by the General Meeting of Shareholders.

According to Resolution of the Annual General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ dated 11/04/2026, and Resolution of the Annual General Meeting of Shareholders No. 06/2025/NQ-ĐHĐCĐ dated 26/09/2025, the General Meeting of Shareholders approved transactions in 2026 by related parties—including the parent company, associated companies, major shareholders, internal personnel, and related individuals under the provisions of the Law on Enterprises 2020 and Law on Securities 2019—to implement projects of the Company and its subsidiaries.

1.4 . Corporate structure

Information of subsidiaries, associates of the Company is provided in Note No. 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period of the Company commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Corporate Accounting System, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 on amending and supplementing some articles of Circular No. 200/2014/TT-BTC, effective for financial years beginning on or after 01 January 2026.

The Company has prospectively applied the provisions of Circular No. 99/2025/TT-BTC from 01 January 2026. The Circular also introduces changes in the presentation of certain items in the financial statements. The comparative figures have been reclassified to conform to the current period's presentation. Details on the reclassification of comparative figures are presented in Note 36 of these Interim Separate Financial Statements.

2.4 . Basis for preparation of Interim Separate Financial Statements

Interim Separate Financial Statements are presented based on historical cost principle.

The Users of these Interim Separate Financial Statements should study the Interim Separate Financial Statements combined with the Interim Consolidated Financial Statements of the Company and its subsidiaries for the period from 01/01/2026 to 30/06/2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.5 . Accounting estimates

The preparation of the Interim Separate Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the end of the accounting period and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Separate Financial Statements include:

- Allowance for bad debts
- Allowance for devaluation of inventory
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets
- Classification and allowance of financial investments
- Estimated corporate income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Interim Separate Financial Statements and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, trade receivables and other receivables, short-term loans. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the accounting period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Cash

Cash comprises cash on hand and demand deposits.

2.8 . Financial investments

Investments held to maturity comprise term deposits, certificates of deposit, loans, etc. held to maturity to earn profits periodically.

Investments in subsidiaries and associates are initially recognized in the accounting books at original cost. After initial recognition, the value of these investments is measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- Investments in subsidiaries and associates: allowance shall be made based on the Financial Statements, Consolidated Financial Statements of subsidiaries and associates at the allowance date.
- Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to the requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowance for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original cost at the preparation time of Interim Separate Financial Statements, inventories must be valued according to the net realizable value.

Net realizable value is estimated based on the selling price of the inventories less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventories is calculated using weighted average.

Method for valuation of work in process at the end of the period:

- The value of work in progress is recorded based on actual cost incurred for each unfinished product.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.11 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standard conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Separate Statement of Income in the period in which the costs are incurred.

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

- Buildings, structures	05 - 30 years
- Machinery and equipment	05 - 10 years
- Vehicles	06 - 10 years
- Office equipment	03 - 05 years
- Other fixed assets	03 - 05 years
- Land use rights	20 - 50 years
- Management software	03 - 05 years

2.12 . Invesment properties

Investment properties are initially recognised at historical cost.

Investment properties held for capital appreciation prior to 01 January 2015 are depreciated on a straight-line basis similar to other fixed assets, but from 01 January 2015 they are not depreciated.

Investment properties held for operating lease are recorded at cost, accumulated depreciation and carrying amount. Investment properties are depreciated using the straight-line method with expected useful lives as follows:

- Buildings, structures	05 - 30 years
- Land use rights	05 - 30 years

An item of owner-occupied property or inventories only becomes an investment property when its use has changed, evidenced by commencement of stopping using that item and starting to operate leasing for the third party or completing the construction period. The investment property is transferred to owner-occupied property or inventories only where it undergoes a change in use, evidenced by commencement of starting using the assets by owner or development with a view to sale. The transferring from investment property to owner-occupied property or inventories will not change the original cost and carrying amount of asset as at the date of transfer.

2.13 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed that remain incomplete as of the end of the accounting period and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.15 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Interim Separate Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 01 to 03 years.

2.16 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Separate Financial Statements according to their remaining terms at the reporting date.

2.17 . Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the Company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.18 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities.

2.19 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.20 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

2.21 . Owner's equity

Owner's equity is stated at the actual contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, asset revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Repurchased own shares bought before the effective date of the Securities Law No. 54/2019/QH14 (01 January 2021) are shares issued by the Company and bought back by itself, but these are not cancelled and may be re-issued subsequently in accordance with the Law on Securities. Repurchased own shares bought after 01 January 2021 will be cancelled and adjusted to reduce equity of the Company.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.22 . Revenues

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding trade discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from provision of services

- The percentage of completion of the transaction at the Interim Separate Financial Statements date can be measured reliably.

Financial income

Financial income including income from interest, dividends, distributed profits and other financial gains by the Company shall be recognised when the two following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

Dividend income shall be recognised when the Company's right to receive dividend is established.

2.23 . Revenue deductions

Revenue deductions from sales of goods and rendering of service arising in the period include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of sales of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Interim Separate Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Interim Separate Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.24 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are the total costs of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses, labor cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventories, and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. are recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.25 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs, interest on deferred payment purchases, interest on finance lease assets;
- Losses from the disposal and transfer of short-term securities, transaction costs of selling securities;
- Allowance for diminution in value of trading securities price, allowance for losses from investment in other entities;
- Losses from sale of foreign currency, exchange losses;

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.26 . General and administration expenses

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.27 . Liquidation or disposal of fixed assets and investment properties

Liquidation or disposal of fixed assets and investment properties is recognized in the Interim Separate Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets and investment properties are determined as the difference between revenue and expenses directly related to the sale of the fixed assets, investment properties and the carrying amount of fixed assets and investment properties. The gain or loss from the liquidation or disposal of investment properties is presented on a net basis in the Statement of Income in the period.

2.28 . Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and the current corporate income tax rate.

b) Current corporate income tax rate

For the accounting period from 01 January 2026 to 30 June 2026, the Company applies the corporate income tax rate of 20% for operating activities which have taxable income.

2.29 . Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Separate Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

Details of related party transactions are presented in the Interim Consolidated Financial Statements for the accounting period from 01/01/2026 to 30/06/2026 of the Company published concurrently by the Company in its Interim Consolidated Financial Statements and Interim Separate Financial Statements for the accounting from 01 January 2026 to 30 June 2026.

2.30 . Segment report

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared and presented in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

3 . CASH

	Ending balance	Beginning balance
	VND	VND
Cash	21,914	21,914
Demand deposits	379,073,094	938,457,905
	379,095,008	**938,479,819**

. FINANCIAL INVESTMENTS

Short-term Held to maturity investments

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Term deposits [(1)]	134,495,196,052	134,495,196,052	-	133,601,533,807	133,601,533,807	-
Loans [(2)]	28,778,245,111	28,778,245,111	-	29,684,194,547	26,376,694,547	(3,307,500,000)
Certificates of deposit [(3)]	2,078,701,370	2,078,701,370	-	69,415,726,027	69,415,726,027	-
	165,352,142,533	**165,352,142,533**	**-**	**232,701,454,381**	**229,393,954,381**	**(3,307,500,000)**

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

(1) Term deposits

	Term	Interest rate	Ending balance	Beginning balance
			VND	VND
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Thong Nhat Branch	12 months	4,2%/year	360,000,000	360,000,000
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch [(*)]	12 months	5.0% - 7.4% / year	130,000,000,000	130,000,000,000
- Accrued interest			4,135,196,052	3,241,533,807
			134,495,196,052	**133,601,533,807**

(*) As at 30 June 2026, the term deposits were used as collaterals for short-term borrowings from the bank (Detailed in Note 19).

. **FINANCIAL INVESTMENTS**

(2) Short-term loans to related parties

	Contract	Purpose	Interest rate	Term	Guarantee	Ending balance
						VND
IDS Investment Service JSC	Principle contract No. 1807/2025/HĐNT/ANI-IDS dated 18/07/2025	Payment for production and business activities	6.80%/year	12 months	Legal assets and capital sources of the borrower	13,000,000,000
Phu Cuong Investment Trading Service Co., Ltd	Principle contract No. 3110/2025/HĐNT-ANI-PHUCUONG dated	Payment for production and business activities	5.50% - 7.50%/year	12 months	Unsecured	1,069,686,969
Phu Vinh Trading Service Co., Ltd	Principle contract No. 3007/2025/HĐNT-ANI-PHUVINH dated 30/07/2025	Payment for production and business activities	5.50% - 7.10%/year	12 months	Unsecured	3,990,895,724
Dam Bri Development Investment JSC	Principle contract No. 1205/2025/HĐNT/ANI-ĐAMBRI dated 12/05/2025	Payment for production and business activities	5.50% - 7.50%/year	12 months	Legal assets and capital sources of the borrower	5,089,500,000
Dam Bri 1 Hydropower JSC	Principle contract No. 2706/2025/HĐNT-ANI-ĐAMBRI1 dated 27/06/2025	Payment for production and business activities	6.80%/year	12 months	Legal assets and capital sources of the borrower	4,315,000,000
Accrued interest						1,313,162,418
						28,778,245,111

(3) Certificates of deposit issued by EVN Finance Joint Stock Company (Công ty Tài chính Tổng hợp Cổ phần Điện lực) with a par value of VND 2,000,000,000 and an interest rate of 8.10%/year.

. FINANCIAL INVESTMENTS

) **Equity investments in other entities**

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**1,938,948,103,931**	**1,935,484,346,170**	**(3,463,757,761)**	**1,861,144,103,931**	**1,854,981,987,048**	**(6,162,116,883)**
- ANI POWER JSC	718,560,000,000	718,560,000,000	-	718,560,000,000	718,560,000,000	-
- Dong Nai Energy Investment JSC[(1)]	358,601,603,931	357,987,984,381	(613,619,550)	271,767,603,931	271,153,984,381	(613,619,550)
- Ani Bien Hoa JSC	598,800,000,000	598,800,000,000	-	598,800,000,000	598,800,000,000	-
- Song Ong Hydropower JSC	168,217,000,000	168,217,000,000	-	174,097,000,000	174,097,000,000	-
- Dam Bri 1 Hydropower JSC	32,340,000,000	31,656,338,576	(683,661,424)	32,340,000,000	32,107,979,454	(232,020,546)
- Thanh Son Energy Development Investment JSC[(2)]	36,500,000,000	35,263,023,213	(1,236,976,787)	36,500,000,000	35,263,023,213	(1,236,976,787)
- Phu Cuong Investment Trading Service Co., Ltd	15,000,000,000	15,000,000,000	-	15,000,000,000	15,000,000,000	-
- Phu Vinh Trading Service Co., Ltd	10,000,000,000	10,000,000,000	-	10,000,000,000	10,000,000,000	-
- Dong Ho Ba Giot Co., Ltd[(3)]	-	-	-	3,150,000,000	-	(3,150,000,000)
- Thac Ba Giot Ecotourism Co., Ltd	929,500,000	-	(929,500,000)	929,500,000	-	(929,500,000)
Investments in associates	**1,200,000,000**	**1,200,000,000**	**-**	**1,200,000,000**	**1,200,000,000**	**-**
- IDS Investment Service JSC	1,200,000,000	1,200,000,000	-	1,200,000,000	1,200,000,000	-
	1,940,148,103,931	**1,936,684,346,170**	**(3,463,757,761)**	**1,862,344,103,931**	**1,856,181,987,048**	**(6,162,116,883)**

. FINANCIAL INVESTMENTS

Detailed information about financial investments during the period:

Name of investees	Place of establishment and	Rate of interest	Rate of voting rights	Principal activities
Subsidiaries				
- ANI POWER JSC	Dong Nai City	99.80%	99.80%	Hydropower business
- Dong Nai Energy Investment JSC(1)	Dong Nai City	99.00%	99.00%	Hydropower business
- Ani Bien Hoa JSC	Dong Nai City	99.80%	99.80%	Real estate business
- Song Ong Hydropower JSC	Khanh Hoa Province	66.22%	66.22%	Hydropower business
- Dam Bri 1 Hydropower JSC	Lam Dong Province	77.00%	77.00%	Hydropower business
- Thanh Son Energy Development Investment JSC	Dong Nai City	69.00%	69.00%	Hydropower business
- Phu Cuong Investment Trading Service Co., Ltd	Dong Nai City	100.00%	100.00%	Rooftop solar power business
- Phu Vinh Trading Service Co., Ltd	Dong Nai City	100.00%	100.00%	Hydropower business
- Thac Ba Giot Ecotourism Co., Ltd	Dong Nai City	65.00%	65.00%	Tourism services
Associate				
- IDS Investment Service JSC	Ho Chi Minh City	40.00%	40.00%	Operation management services

(1) Under the share transfer contracts between the Company and individual shareholders in Dong Nai Energy Investment JSC, the Company received a transfer of 99% of shares from individual shareholders with a total transfer value of VND 476,474,130,000. The interest and voting rights ratios of the minority shareholders and the Company in Dong Nai Energy Investment JSC have been mutually agreed to be determined based on the charter capital.

(2) Under the share transfer contracts between the Company and individual shareholders in Thanh Son Energy Development Investment JSC, the Company received a transfer of 69% of shares from individual shareholders with a total transfer value of VND 243,455,000,000. The interest and voting rights ratios of the minority shareholders and the Company in Thanh Son Energy Development Investment JSC have been mutually agreed to be determined based on the charter capital.

(3) Dong Ho Ba Giot Co., Ltd ceased operations on 04/02/2026 pursuant to Notice No. 14974/26 issued by the Department of Finance of Dong Nai City.

. SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***7,936,241,399***	-	***875,705,853***	-
- Mrs. Dang Minh Hue	5,502,526,294	-	-	-
- Thac Ba Giot Ecotourism Co., Ltd	903,481,645	-	747,798,965	-
- S55 Construction JSC	-	-	97,200,000	-
- Dong Nai Energy Investment JSC	-	-	10,773,316	-
- ANI SH One Member Co., Ltd	-	-	19,933,572	-
- Song Ong Hydropower JSC	32,400,000	-	-	-
- IDS Investment Service JSC	354,000,000	-	-	-
- Dam B'ri Energy Development JSC	1,143,833,460	-	-	-
Other parties	***31,137,320,405***	***(1,785,087,241)***	***32,377,816,514***	***(1,785,087,241)***
- Dai Hai Investment JSC (formerly K&N Construction Consultant Co., Ltd)	1,169,682,233	(1,169,682,233)	1,169,682,233	(1,169,682,233)
- Receivables from customers purchasing apartments and land lots at Oshimi Go Vap project	27,589,760,338	-	27,384,787,851	-
- Receivables from customers purchasing apartments and land lots at Oshimi Phu My project	965,130,610	-	1,624,251,433	-
- Others	1,412,747,224	(615,405,008)	2,199,094,997	(615,405,008)
	39,073,561,804	**(1,785,087,241)**	**33,253,522,367**	**(1,785,087,241)**

. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***9.416.799.599***	-	-	-
- IDS Investment Service JSC	1,207,023,800	-	-	-
- S55 Construction JSC	8,209,775,799	-	-	-
Other parties	***1,572,417,132***	-	***1,572,417,132***	-
- Commercial and Engineering Development JSC	500,000,000	-	500,000,000	-
- Duc Toan Minh One Member Co., Ltd	400,000,000	-	400,000,000	-
- Nassa JSC	268,325,132	-	268,325,132	-
- Others	404,092,000	-	404,092,000	-
	10,989,216,731	-	**1,572,417,132**	-

7 . OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Details by content				
Dividends and profits receivables	693,363,473	-	7,871,204,776	-
Advances	1,150,086,873	-	734,086,873	-
Deposits and mortgages	20,000,000	-	40,000,000	-
Deposit to Mr. Doan Hung Son to acquire power plant projects	15,000,000,000	-	20,000,000,000	-
Dai Hai Investment JSC (formerly K&N Construction Consultant Co., Ltd)	4,315,750,622	(4,315,750,622)	4,315,750,622	(4,315,750,622)
Advances for project implementation	88,833,166,447	-	25,188,103,111	-
- *Mrs. Trinh Thi My Hanh*	*1,218,000,000*	-	*3,000,000,000*	-
- *Mrs. Dinh Thi Thanh Binh*	*19,662,403,001*	-	*11,960,427,315*	-
- *Mr. Le Duc Tam*	*2,893,663,426*	-	*2,705,135,776*	-
- *Mrs. Dang Minh Hue*	*63,205,595,420*	-	*5,669,035,420*	-
- *Mr. Dang Quang Dat*	*1,853,504,600*	-	*1,853,504,600*	-
Others	372,393,226	(1,344,000)	496,338,088	(147,082,971)
	110,384,760,641	**(4,317,094,622)**	**58,645,483,470**	**(4,462,833,593)**

7 . OTHER SHORT-TERM RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
b) In which: Other receivables from related parties				
Phu Vinh Trading Services Co., Ltd	693,363,473	-	2,652,000,000	-
ANI POWER JSC	-	-	2,973,219,150	-
Phu Cuong Investment Trading Service Co., Ltd	-	-	2,245,985,626	-
Ani Bien Hoa JSC	51,585,860	-	51,585,860	-
ANI SH One Member Co., Ltd	-	-	4,800,000	-
Mrs. Trinh Thi My Hanh	1,230,202,006	-	3,000,000,000	-
Mrs. Dinh Thi Thanh Binh	19,686,754,741	-	11,984,779,055	-
Mr. Le Duc Tam	2,893,663,426	-	2,705,135,776	-
Mrs. Dang Minh Hue	63,218,403,420	-	5,681,843,420	-
Mr. Dang Quang Dat	1,853,504,600	-	1,853,504,600	-
Mr. Lai The Hien	1,064,407,709	-	598,407,709	-
Mrs. Nguyen Thi Hai Yen	4,999,000	-	-	-
Mrs. Bui Quynh Giao	1,632,000	-	1,632,000	-
Dong Ho Ba Giot Co., Ltd	-	-	145,738,971	(145,738,971)
	90,698,516,235	**-**	**33,898,632,167**	**(145,738,971)**

8 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Total value of receivables that are overdue or not due but difficult to be recovered				
Trade receivables	**1,785,087,241**	-	**1,785,087,241**	-
Dai Hai Investment JSC (formerly K&N Construction Investment and Consulting Co., Ltd)	1,169,682,233	-	1,169,682,233	-
Others	615,405,008	-	615,405,008	-
Other receivables	**4,317,094,622**	-	**4,462,833,593**	-
Dai Hai Investment JSC (formerly K&N Construction Consultant Co., Ltd)	4,315,750,622	-	4,315,750,622	-
Others	1,344,000	-	147,082,971	-
Loan receivables	-	-	**3,307,500,000**	-
Dong Ho Ba Giot Co., Ltd	-	-	3,307,500,000	-
	6,102,181,863	-	**9,555,420,834**	-

9 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Raw materials, supplies	3,894,529,870	-	34,875,000	-
Tools, instruments	165,686,609	-	165,686,609	-
Work in progress expenses	590,749,980	-	-	-
Merchandise inventories	8,031,301,020	-	682,246,043	-
	12,682,267,479	-	**882,807,652**	-

0 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machineries, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	**VND**
Historical cost						
Beginning balance	10,492,712,894	10,128,065,629	10,706,970,727	305,600,000	62,000,000	31,695,349,250
- Liquidation, disposal	(4,883,656,150)	-	-	-	-	(4,883,656,150)
Ending balance	**5,609,056,744**	**10,128,065,629**	**10,706,970,727**	**305,600,000**	**62,000,000**	**26,811,693,100**
Accumulated depreciation						
Beginning balance	2,463,178,221	8,008,657,123	5,427,738,907	196,602,528	62,000,000	16,158,176,779
- Depreciation in the period	112,577,934	252,101,694	622,317,642	24,222,498	-	1,011,219,768
- Liquidation, disposal	(586,038,744)	-	-	-	-	(586,038,744)
Ending balance	**1,989,717,411**	**8,260,758,817**	**6,050,056,549**	**220,825,026**	**62,000,000**	**16,583,357,803**
Carrying amount						
Beginning balance	8,029,534,673	2,119,408,506	5,279,231,820	108,997,472	-	15,537,172,471
Ending balance	**3,619,339,333**	**1,867,306,812**	**4,656,914,178**	**84,774,974**	**-**	**10,228,335,297**

Detail of tangible fixed assets as at the end of the period and major tangible fixed assets liquidation/disposal during the period are as follows:

Asset name	Status during the period	Historical cost	Carrying amount of tangible fixed assets disposed of	Carrying amount of intangible fixed assets disposed of	Amount received from liquidation
		VND	VND		VND
Motor vehicles	In use	9,957,082,273			
Stone crushing station	In use	4,444,007,097			
Apartment at the Osimi Phu My Project	Disposal	4,883,656,150	4,297,617,406	325,465,513	5,031,884,405
Others	In use	12,410,603,730			

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 6,433,398,099.

11 . INTANGIBLE FIXED ASSETS

The Company's intangible fixed assets comprise land use rights relating to office areas, basement areas and commercial floors at Song Da Tower, the Osimi Go Vap Project and the Osimi Phu My Project, corresponding to the areas managed and used by the Company on a long-term basis. As at 30/06/2026, the total historical cost of these land use rights amounted to VND 6,029,241,980 and they are not amortised. During the period, the Company disposed of land use rights attributable to apartments at the Osimi Phu My Project with a total historical cost of VND 325,465,513.

12 . INVESTMENT PROPERTIES

Investment properties held for lease

	Investment properties held for office and space leasing(1)	Investment properties at Ba Giot Waterfall project(2)	Total
	VND	VND	VND
Historical cost			
Beginning balance	22,446,293,664	74,922,132,165	97,368,425,829
Ending balance	**22,446,293,664**	**74,922,132,165**	**97,368,425,829**
Accumulated depreciation			
Beginning balance	9,084,467,618	11,476,250,552	20,560,718,170
- Depreciation in the period	484,586,352	2,554,891,656	3,039,478,008
Ending balance	**9,569,053,970**	**14,031,142,208**	**23,600,196,178**
Net carrying amount			
Beginning balance	13,361,826,046	63,445,881,613	76,807,707,659
Ending balance	**12,877,239,694**	**60,890,989,957**	**73,768,229,651**

(1) Includes the value of construction investment and land use rights of the leasing areas at Song Da Tower at 14B Ky Dong, Nhieu Loc Ward, Ho Chi Minh City, Osimi Go Vap project at 688/57 Le Duc Tho, An Hoi Dong Ward, Ho Chi Minh City, and Osimi Phu My project in Phu My Ward, Ho Chi Minh City.

(2) Includes the value of construction investment and land use rights at Ba Giot Ecotourism Area project in Phu Vinh Commune, Dong Nai City. The Company is leasing to Ba Giot Waterfall Ecotourism Co., Ltd, a subsidiary, for a lease term of 05 years.

During the period, revenue generated from investment properties amounted to VND 500,000,000 (previous period: VND 250,000,000)

The fair value of the investment properties has not been formally assessed and determined as at 30 June 2026. However, based on the leasing status and market prices of these assets, the Board of Management believes that the fair value of these investment properties is higher than their carrying amount at the end of the accounting period.

13 . DEFERRED EXPENSES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Insurance expenses	12,744,579	16,747,648
		12,744,579	**16,747,648**
b)	**Long-term**		
	Compensation and site clearance expenses of Ba Giot ecotourism area	9,148,725,860	9,259,757,168
	Interior expenses of Ba Giot ecotourism area	243,118,733	486,237,455
	Others	289,405,274	533,782,495
		9,681,249,867	**10,279,777,118**

14 . SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	**3,018,026,860**	**94,102,191**
S55 Construction JSC	2,499,063,334	-
Thac Ba Giot Ecotourism Co., Ltd	320,373,687	94,102,191
ANI SH One Member Co., Ltd	197,459,839	-
Mr. Le Duc Tam	1,130,000	-
Other parties	**4,760,319,795**	**3,865,442,124**
An Phu Thinh TM DT JSC	744,923,600	-
Ho Chi Minh City Ferry and Bridge Construction JSC	719,946,000	719,946,000
Management Board of Osimi Tower Apartment Building Project in Go Vap	-	690,634,036
Others	3,295,450,195	2,454,862,088
	7,778,346,655	**3,959,544,315**
Outstanding overdue debt		
Ho Chi Minh City Ferry and Bridge Construction JSC	719,946,000	719,946,000

15 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Related parties	**87,455,376,000**	-
S55 Construction JSC	87,455,376,000	-
Other parties	**87,784,097**	**87,081,001**
Others	87,784,097	87,081,001
	87,543,160,097	**87,081,001**

6 . SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Tax receivable at the beginning of the period	Tax payable at the beginning of the period	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Corporate income tax	-	-	58,057,789	58,057,789	-	-
Personal income tax	-	2,987,998	1,813,492,787	1,572,556,588	-	243,924,197
Fees and other obligations	-	1,239,348,325	-	-	-	1,239,348,325
	-	**1,242,336,323**	**1,871,550,576**	**1,630,614,377**	**-**	**1,483,272,522**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

17 . SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
Interest expenses	30,907,572,885	62,295,067,041
Song Da Riverside project expenses	3,550,859,650	3,550,859,650
Osimi Phu My Apartment project expenses	1,582,250,071	1,582,250,071
Ba Giot Ecotourism project expenses	1,708,270,753	2,051,520,605
Others	354,600,000	905,530,000
	38,103,553,359	**70,385,227,367**

18 . OTHER PAYABLES

		Ending balance	Beginning balance
		VND	VND
a)	**Short-term**		
	Interest payables to related parties and shareholders	17,059,902,720	7,734,121,091
	- Anza JSC	*2,255,467,575*	*2,255,467,575*
	- MYA Co., Ltd	*143,517,626*	*143,517,626*
	- Sai Gon Green Interior Co., Ltd	*24,400,849*	*7,946,957*
	- Dong Nai Energy Investment JSC	*6,838,447,075*	*4,051,236,302*
	- Song Ong Hydropower JSC	*177,005,343*	*37,963,562*
	- Anzen Investment JSC	*146,081,586*	*179,533,561*
	- Ban Me Energy Co., Ltd	*172,413,525*	*172,413,525*
	- Ani Power JSC	*1,105,086,425*	*-*
	- Dam Bri 1 Hydropower JSC	*-*	*158,005,356*
	- Song Da 505 JSC	*-*	*408,973,972*
	- Mrs. Nguyen Thi Minh Thu	*570,193,003*	*177,450,277*
	- Mrs. Bui Thi Thiem	*97,948,545*	*30,482,655*
	- Mr. Dang Van To	*150,375,058*	*83,590,685*
	- Mr. Nguyen Canh Binh	*66,764,118*	*20,777,721*
	- Mr. Le Tuan Anh	*17,050,185*	*5,552,966*
	- Mr. Nguyen Dinh Sang	*3,737,392*	*1,208,351*
	- Mrs. Trinh Thi My Hanh	*317,641,115*	*-*
	- Mr. Bui Van Hung	*381,595,110*	*-*
	- Mr. Dang Quang Dat	*4,592,178,190*	*-*
	Payables to residents of Osimi Phu My project	1,297,285,938	1,297,285,938
	Other payables to related parties	3,949,677,480	4,382,064
	- S55 Construction JSC	*3,930,999,799*	*-*
	- Mr. Lai The Hien	*12,185,008*	*-*
	- Mr. Le Duc Tam	*6,492,673*	*4,382,064*
	Others	2,073,053,441	2,068,749,030
		24,379,919,579	**11,104,538,123**
b)	**Long-term**		
	Long-term deposits, collateral received	749,884,269	699,884,269
		749,884,269	**699,884,269**

9 . BORROWINGS

	Beginning balance	During the period Increase	During the period Decrease	Ending balance
	VND	VND	VND	VND
a) Short-term borrowings				
Related parties	***203,988,838,386***	***379,240,890,000***	***460,374,339,053***	***122.855.389.333***
Anzen Investment JSC	12,950,000,000	600,000,000	5,170,466,439	8,379,533,561
Song Da 505 JSC	50,050,000,000	71,500,000,000	93,550,000,000	28.000.000.000
Song Ong Hydropower JSC	4,310,000,000	3,260,000,000	-	7.570.000.000
Mrs. Dang Minh Hue	-	181,480,000,000	181,480,000,000	-
Mr. Dang Quang Dat	64,498,756,564	122,400,890,000	107,993,790,792	78,905,855,772
Mrs. Dinh Thi Thanh Binh	72,180,081,822	-	72,180,081,822	-
Other parties	***384,396,580,507***	***524,223,140,535***	***524,298,809,106***	***384,320,911,936***
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Lai Branch	207,998,378,619	247,197,973,780	247,265,754,801	207,930,597,598
Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch	176,398,201,888	277,025,166,755	277,033,054,305	176,390,314,338
Current portion of long-term borrowings - Related parties and Shareholders	-	**28.971.890.000**	-	**28.971.890.000**
Mrs. Bui Thi Thiem	-	2,721,000,000	-	2,721,000,000
Mr. Dang Quang Dat	-	3.222.980.000	-	3.222.980.000
Sai Gon Green Interior Company Limited	-	663,610,000	-	663,610,000
Mr. Dang Van To	-	4,104,000,000	-	4,104,000,000
Mr. Nguyen Canh Binh	-	1,854,700,000	-	1,854,700,000
Mr. Nguyen Dinh Sang	-	102,000,000	-	102,000,000
Mr. Le Tuan Anh	-	463,700,000	-	463,700,000
Mrs. Nguyen Thi Minh Thu	-	15,839,900,000	-	15,839,900,000
	588,385,418,893	**932.435.920.535**	**984,673,148,159**	**536.148.191.269**

9 . BORROWINGS

	Beginning balance	During the period: Increase	During the period: Decrease	Ending balance
	VND	VND	VND	VND
b) Long-term borrowings				
Related parties and Shareholders	***912,604,060,000***	***394,573,707,544***	***432,132,170,000***	***875,045,597,544***
Anza JSC	180,575,930,000	-	180,575,930,000	-
Dong Nai Energy Investment JSC	211,125,000,000	12,575,000,000	-	223,700,000,000
ANI POWER JSC	-	173,221,537,544	40,545,000,000	132.676.537.544
Ban Me Energy Co., Ltd	15,390,300,000	-	15,390,300,000	-
MYA Company Limited	12,810,940,000	-	12,810,940,000	-
Mr. Dang Quang Dat	3,222,980,000	180,575,930,000	-	183,798,910,000
Mr. Dang Tat Thanh	463,730,000,000	-	182,810,000,000	280,920,000,000
Mr. Le Tuan Anh	463,700,000	-	-	463,700,000
Mrs. Trinh Thi My Hanh	-	12,810,940,000	-	12,810,940,000
Mr. Bui Van Hung	-	15,390,300,000	-	15,390,300,000
Mrs. Nguyen Thi Minh Thu	15,839,900,000	-	-	15,839,900,000
Mr. Dang Van To	4,104,000,000	-	-	4,104,000,000
Mrs. Bui Thi Thiem	2,721,000,000	-	-	2,721,000,000
Others	2,620,310,000	-	-	2,620,310,000
	912,604,060,000	**394,573,707,544**	**432,132,170,000**	**875,045,597,544**
Amount due for settlement within 12 months	-	(28,971,890,000)	-	(28,971,890,000)
Amount due for settlement after 12 months	**912,604,060,000**			**846.073.707.544**

Detail information on short-term borrowings:

	Borrowing contract	Interest rate	Term	Purpose	Guarantee	Ending balance
						VND
Related parties						**122,855,389,333**
Anzen Investment JSC	Principle contract No. 2908.2025/HĐNT dated 29/08/2025	5.50% - 7.40%/year	12 months	Payment for production and business activities	Unsecured	8,379,533,561
Song Da 505 JSC	Principle contract No. 0306.2025/HĐVV dated 03/06/2026	5,00%/year	Until 31/12/2026	Payment for production and business activities	Unsecured	28,000,000,000
Song Ong Hydropower JSC	Principle contract No. 0110/HĐNT dated 01/10/2025	7.50%/year	Upon demand	To serve production and business activities	Unsecured	7,570,000,000
Mr. Dang Quang Dat	Principle contract No. 150322/ANI/HĐCV dated 15/03/2022 and Contract Appendix No. 03/050126/ANI/PLHĐCV dated	3.00%/year	12 months	Payment for production and business activities	Unsecured	78,905,855,772
Other parties						**384,320,911,936**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Lai Branch	Overdraft facility contract No. 01/2026/718132 dated 14/05/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Savings book of Mr. Dang Tat Thanh	44,999,011,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Lai Branch	Overdraft facility contract No. 03/2026/718132 dated 14/05/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Savings book of Mr. Dang Tat Thanh	29,999,980,867
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Lai Branch	Overdraft facility contract No. 02/2026/718132 dated 14/05/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Savings book of Mr. Dang Tat Thanh	47,931,719,017
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Lai Branch	Overdraft facility contract No. 04/2026/718132 dated 15/05/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Savings book of Mr. Dang Tat Thanh	44,999,975,714

Detailed information on short-term borrowings:

	Borrowing contract	Interest rate	Term	Purpose	Guarantee	Ending balance
						VND
Other parties						
Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Lai Branch	Overdraft facility contract No. 05/2026/718132 dated 18/05/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Savings book of Mr. Dang Tat Thanh	39,999,911,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch	Overdraft facility contract No. 13/2026/178132 dated 05/06/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Savings book of Mr. Dang Tat Thanh	19,598,016,500
Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch	Overdraft facility contract No. 10/2026/178132 dated 04/06/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Savings book of Mr. Dang Tat Thanh	29,398,011,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch	Overdraft facility contract No. 01/2026/718172 dated 03/04/2026	Per debt acknowledgement	12 months	Payment for production and business activities	05 online term deposit agreements at BIDV - Truong Son Branch, with a total principal amount of VND 50 billion	48,999,445,060
Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch	Overdraft facility contract No. 46/2025/178132 dated 18/01/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Online term deposit agreement at BIDV - Truong Son Branch, with a principal amount of VND 10 billion	9,799,900,000
Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch	Overdraft facility contract No. 07/2026/718172 dated 09/04/2026	Per debt acknowledgement	12 months	Payment for production and business activities	Savings book of Ms. Dinh Thi Thanh Binh (a related person of the General Director) at BIDV - Le Van Sy Transaction Office, with a principal amount of VND 40 billion	39,199,941,778
Joint Stock Commercial Bank for Investment and Development of Vietnam - Truong Son Branch	Overdraft facility contract No. 04/2026/718172 dated 09/04/2026	Per debt acknowledgement	12 months	Payment for production and business activities	03 savings books of Ms. Dinh Thi Thanh Binh (a related person of the General Director) at BIDV - Le Van Sy Transaction Office, with a total principal amount of VND 30 billion	29,395,000,000
						507,176,301,269

Bank loans are secured by mortgage/pledge/guarantee contracts with the lender and have been fully registered for secured transactions.

Detailed information on long-term borrowings:

	Borrowing contract	Interest rate	Term	Purpose	Guarantee	Ending balance
						VND
Related parties						**849,760,387,544**
Dong Nai Energy Investment JSC	Principle contract No. 2509/2025/HĐNT dated 25/09/2025	2.40%/year	Until 31/12/2028	Payment for production and business activities	Unsecured	213,700,000,000
Dong Nai Energy Investment JSC	Principle contract No. 0808.2024/HĐNT dated 08/08/2024	7.80%/year	04 years	Payment for production and business activities	Unsecured	10,000,000,000
ANI POWER JSC	Principle contract No. 3001/2026/HĐNT/ANIP-ANI dated 30/01/2026	2,4%/year	Until 31/12/2027	Payment for production and business activities	Legal assets and capital sources of the borrower	132,676,537,544
Mr. Dang Quang Dat	Loan contract No. 150322/ANI/HĐCV dated 15/03/2022	5.00%/year	No obligation to repay prior to 31/12/2026	Payment for production and business activities	Legal assets and capital sources of the borrower	3,222,980,000
Mr. Dang Quang Dat	Transaction establishment agreement No. 01/2025/ANI-ANZA/XLGD dated 20/12/2025	5.00%/year	No obligation to repay prior to 31/12/2027	Payment for production and business activities	Legal assets and capital sources of the borrower	180,575,930,000
Mr. Dang Tat Thanh	Loan contract No. 160525/ANI/HĐCV dated 16/05/2026	3.00%/year	Until 31/05/2028	Payment for production and business activities	Unsecured	280,920,000,000
Mr. Bui Van Hung	Transaction establishment agreement No. 01/2025/ANI-BANME/XLGD dated 20/12/2025	5.00%/year	No obligation to repay prior to 31/12/2027	Payment for production and business activities	Legal assets and capital sources of the borrower	15,390,300,000
Mrs. Trinh Thi My Hanh	Transaction establishment agreement No. 01/2025/ANI-MYA/XLGD dated 20/12/2025	5.00%/year	No obligation to repay prior to 31/12/2027	Payment for production and business activities	Legal assets and capital sources of the borrower	12,810,940,000
Mr. Le Tuan Anh	Loan contract dated 30/06/2025	5.00%/year	Until 31/12/2026	Payment for production and business activities	Legal assets and capital sources of the borrower	463,700,000

	Borrowing contract	Interest rate	Term	Purpose	Guarantee	Ending balance
						VND
Shareholders						**25,285,210,000**
Mrs. Nguyen Thi Minh Thu	Loan contract dated 06/10/2025	5.00%/year	No obligation to repay prior to 31/12/2026	Payment for production and business activities	Legal assets and capital sources of the borrower	15,839,900,000
Mr. Dang Van To	Loan contract dated 01/10/2025	5.00%/year	No obligation to repay prior to 31/12/2026	Payment for production and business activities	Legal assets and capital sources of the borrower	4,104,000,000
Ms. Bui Thi Thiem	Loan contract dated 06/10/2025	5.00%/year	No obligation to repay prior to 31/12/2026	Payment for production and business activities	Legal assets and capital sources of the borrower	2,721,000,000
Mr. Nguyen Canh Binh	Loan contract dated 06/10/2025	5.00%/year	No obligation to repay prior to 31/12/2026	Payment for production and business activities	Legal assets and capital sources of the borrower	1,854,700,000
Mr. Nguyen Dinh Sang	Loan contract dated 01/10/2025	5.00%/year	No obligation to repay prior to 31/12/2026	Payment for production and business activities	Legal assets and capital sources of the borrower	102,000,000
Sai Gon Green Interior Company Limited	Loan contract dated 30/09/2025	5.00%/year	No obligation to repay prior to 31/12/2026	Payment for production and business activities	Legal assets and capital sources of the borrower	663,610,000
						875,045,597,544
Amount due for settlement within 12 months						(28,971,890,000)
Amount due for settlement after 12 months						**846.073.707.544**

0 . OWNER'S EQUITY

) Changes in owner's equity

	Contributed capital	Share premium	Repurchased own shares	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous period	**239,992,700,000**	**2,179,502,900**	**(60,000)**	**9,812,334,641**	**209,645,104,508**	**461,629,582,049**
Profit for previous period	-	-	-	-	70,634,614,440	70,634,614,440
Dividend payment from 2024 profit	-	-	-	-	(11,999,632,000)	(11,999,632,000)
Cost of capital usage for proceeds from capital increase from shareholders	-	-	-	-	(11,999,632,000)	(11,999,632,000)
Ending balance of previous period	**239,992,700,000**	**2,179,502,900**	**(60,000)**	**9,812,334,641**	**256,280,454,948**	**508,264,932,489**
Beginning balance of current	**239,992,700,000**	**2,179,502,900**	**(60,000)**	**9,812,334,641**	**446,993,439,284**	**698,977,916,825**
Profit for this period	-	-	-	-	167,608,260,123	167,608,260,123
Dividend payment from 2025	-	-	-	-	(35,998,806,000)	(35,998,806,000)
Ending balance of this period	**239,992,700,000**	**2,179,502,900**	**(60,000)**	**9,812,334,641**	**578,602,893,407**	**830,587,370,948**

(*) According to the Resolution of the Annual General Meeting of Shareholders No. 01/2026/NQ-ĐHĐCĐ dated 11 April 2026, the Company announced the dividend payment from 2025 profit at 15% of the charter capital, equivalent to VND 1,500 per share.

b) Details of owner's contributed capital

	Rate (%)	Ending balance VND	Rate (%)	Beginning balance VND
Anza JSC	73.33	175,981,930,000	73.33	175,981,930,000
Ban Me Energy Co., Ltd	6.35	15,236,220,000	6.35	15,236,220,000
Other shareholders	20.32	48,774,490,000	20.32	48,774,490,000
Repurchased own shares	0.00	60,000	0.00	60,000
	100	**239,992,700,000**	**100**	**239,992,700,000**

c) Capital transactions with owners and distribution of dividends and profits

	This period VND	Previous period VND
Owner's contributed capital		
- *At the beginning of the period*	*239,992,700,000*	*239,992,700,000*
- *At the end of the period*	*239,992,700,000*	*239,992,700,000*
Distributed dividends and profit		
- *Dividend, profit payable at the beginning of the period*	*650,167,000*	*424,616,000*
- *Dividend, profit payable in the period*	*35,998,806,000*	*11,999,632,000*
+ Dividend, profit payable from previous period's profit	35,998,806,000	11,999,632,000
- *Dividend, profit paid in cash in the period*	*(35,285,184,000)*	
+ Dividend, profit payable from previous period's profit	(35,285,184,000)	
+ Estimated dividend, profit payable from this period's profit	-	-
- *Dividend, profit payable at the end of the period*	***1,363,789,000***	***12,424,248,000***

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	23,999,270	23,999,270
Quantity of issued shares		
- *Common shares*	*23,999,270*	*23,999,270*
Quantity of shares repurchased		
- *Common shares*	*6*	*6*
Quantity of outstanding shares in circulation		
- *Common shares*	*23,999,264*	*23,999,264*
Par value per share: VND 10,000		

e) Company's reserves

	Ending balance VND	Beginning balance VND
Development and investment funds	9,812,334,641	9,812,334,641

21 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating asset for leasing

The Company is currently leasing out assets under operating leases. As at 30 June 2026, the total future minimum lease payments irrevocable operating lease contracts are presented as follows:

	Ending balance	Beginning balance
	VND	VND
Under 1 year	2,854,559,892	2,739,293,941
From 1 to 5 years	5,281,989,764	6,277,547,995
Over 5 years	-	-

b) Operating leased assets

The Company signed land lease contracts in Phu Vinh Commune, Dong Nai Province to use for the purpose of ecotourism business from 2022 to 2068. The leased land area is 27,064.8 m2. Under these contracts, the Company has to pay land rental until the maturity date of the contracts in accordance with current State regulations.

c) Doubtful debts written-off

	Ending balance	Beginning balance
	VND	VND
Mr. Doan Anh Linh	5,589,917,763	5,589,917,763
Branch of Ha Chau OSC JSC - Ha Chau 2 Enterprise	1,087,150,000	1,087,150,000
Dong Ho Ba Giot Co., Ltd	3,453,238,971	-
Others	1,301,685,966	1,301,685,966
	11,431,992,700	**7,978,753,729**

22 . TOTAL REVENUE FROM SALES OF GOODS AND PROVISON OF SERVICES

	This period	Previous period
	VND	VND
Revenue from provision of asset leasing services and related services	3,359,150,186	3,161,802,072
Revenue from other services	1,059,105,056	-
	4,418,255,242	**3,161,802,072**
In which: Revenue to related parties	**1,116,654,842**	**523,327,556**

(Detailed as in Note No. 35)

23 . COST OF GOODS SOLD

	This period	Previous period
	VND	VND
Cost of asset leasing and related services	5,009,633,589	4,550,955,128
	5,009,633,589	**4,550,955,128**
In which: Purchased from related parties	**2,482,827,191**	**-**

(Detailed as in Note No. 35)

24 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	6,037,568,564	6,701,731,973
Dividends, profits earned	194,011,200,000	86,751,200,000
	200,048,768,564	**93,452,931,973**
In which: Financial income received from related parties	**194,882,885,164**	**86,606,037,583**

(Detailed as in Note No. 35)

25 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	27,838,313,410	13,512,091,304
Allowance for impairment loss from investments in other entities	451,640,878	2,109,181,302
	28,289,954,288	**15,621,272,606**
In which: Financial expenses paid to related parties	**15,120,091,090**	**1,774,450,553**

(Detailed as in Note No. 35)

26 . GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Raw materials	1,637,472	126,469,656
Labor expenses	1,373,117,842	1,692,944,693
Depreciation expenses	393,735,192	393,735,192
Tax, Charge, Fee	69,925,421	74,059,552
Expenses of outsourcing services	1,129,265,438	1,706,115,621
Other expenses in cash	288,836,642	1,803,737,730
	3,256,518,007	**5,797,062,444**
In which: Expenses purchased from related parties	**208,662,792**	**3,566,180,527**

(Detailed as in Note No. 35)

27 . OTHER INCOME

	This period	Previous period
	VND	VND
Income from transfering, disposal fixed assets	408,801,486	-
Others	1	150,180
	408,801,487	**150,180**
In which: Income from related parties	**408,801,487**	**-**

(Detailed as in Note No. 35)

28 . OTHER EXPENSES

	This period	Previous period
	VND	VND
Fines and late payment charges	653,401,349	-
Others	148	10,979,607
	653,401,497	**10,979,607**

29 . CURRENT CORPORATE INCOME TAX EXPENSE

	This period	Previous period
	VND	VND
Total profit before tax	167,666,317,912	70,634,614,440
Increase	1,141,718,991	3,540,961,714
- *Ineligible expenses*	*1,141,718,991*	*3,540,961,714*
Decrease	(194,011,200,000)	(104,427,207,077)
- *Dividends and profits earned*	*(194,011,200,000)*	*(86,751,200,000)*
- *Ineligible interest expenses of previous years*	-	*(17,676,007,077)*
Taxable income	(25,203,163,097)	(30,251,630,923)
Current corporate income tax expense (Tax rate 20%)	-	-
Adjustment of previous periods' CIT expenses to current period	58,057,789	-
CIT payable at the beginning of the period	-	-
CIT paid in the period	(58,057,789)	-
CIT payable at the end of the period	-	-

Tax losses can be carried forward to offset against future taxable income for a maximum of 05 consecutive years from the year following the year in which the loss was incurred. The actual loss carried forward for tax purposes is subject to the review and approval of the Tax Authority and may differ from the figures presented in the Interim Separate Financial Statements.

The estimated losses that may be offset against the Company's future assessable income are as follows:

Year in which the tax loss was incurred	Status of tax inspection	Taxable loss	Utilized tax losses	Carried-forward tax losses
		VND	VND	VND
2022	Inspected	3,936,191,407	-	3,936,191,407
2023	Inspected	5,947,954,410	-	5,947,954,410
2024	Inspected	43,126,422,094	-	43,126,422,094
2025	Non-inspection	43,849,153,738	-	43,849,153,738
First 06 months of 2026	Non-inspection	25,203,163,097	-	25,203,163,097

The Board of Management assesses that the Company's ability to carry forward these taxable losses to subsequent years is uncertain. Therefore, no deferred tax assets related to these amounts have been recognized in the Interim Separate Statement of Financial Position of this period.

30 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	1,637,472	748,323,397
Labour expenses	1,578,852,482	1,787,484,137
Depreciation expenses	4,050,697,776	4,165,418,163
Expenses of outsourcing services	2,878,220,325	2,159,744,492
Other expenses in cash	347,493,521	1,487,047,383
	8,856,901,576	**10,348,017,572**

31 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure a reasonable balance between the cost of incurred risks and the cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure an appropriate balance between risks and risk control.

Market risk

The Company may face market risks such as change in interest rate.

Interest rate risk

The Company bears the interest rate risk due to the fluctuation in the fair value of future cash flows of a financial instrument in line with changes in market interest rates when the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain beneficial interest rates for the Company's purposes.

Credit risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments).

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	379,073,094	-	-	379,073,094
Trade receivables, other receivables	143,356,140,582	-	-	143,356,140,582
Loans	165,352,142,533	-	-	165,352,142,533
	309,087,356,209	**-**	**-**	**309,087,356,209**

	Under 1 year VND	From 1 to 5 years VND	Over 5 years VND	Total VND
As at 01/01/2026				
Cash and cash equivalents	938,457,905	-	-	938,457,905
Trade receivables, other receivables	85,651,085,003	-	-	85,651,085,003
Loans	229,393,954,381	-	-	229,393,954,381
	315,983,497,289	-	-	**315,983,497,289**

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its financial obligations due to a shortage of funds. The Company's liquidity risk mainly arises from the mismatch in the maturity profiles of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year VND	From 1 to 5 years VND	Over 5 years VND	Total VND
As at 30/06/2026				
Borrowings and debts	536,148,191,269	846,073,707,544	-	1,382,221,898,813
Trade payables, other payables	33,522,055,234	749,884,269	-	34,271,939,503
Accrued expenses	38,103,553,359	-	-	38,103,553,359
	607,773,799,862	**846,823,591,813**	-	**1,454,597,391,675**
As at 01/01/2026				
Borrowings and debts	588,385,418,893	912,604,060,000	-	1,500,989,478,893
Trade payables, other payables	15,714,249,438	699,884,269	-	16,414,133,707
Accrued expenses	70,385,227,367	-	-	70,385,227,367
	674,484,895,698	**913,303,944,269**	-	**1,587,788,839,967**

The Company believes that risk level of loan repayment is controllable. The Company has the ability to settle its due debts from cash flows from its operating activities and cash received from mature financial assets.

32 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

	Ending balance VND	Beginning balance VND
Proceeds from ordinary contracts	1,298,037,738,079	1,350,966,844,438
Repayment on principal from ordinary contracts	1,416,805,318,159	704,450,288,240

33 . OTHER INFORMATION

Financial obligations related to Song Da IDC Tower Residential Area project (trade name: Osimi Tower)

The Song Da IDC Tower Residential Area Project, for which the Company is the investor, is implemented on a land area of 24,451.6 m² at No. 434/16, 26 March Street (now Le Duc Tho Street), Ward 15, Go Vap District (now An Hoi Dong Ward), pursuant to Official Letter No. 6763/UBND-ĐTMT dated 25/12/2012 issued by the People's Committee of Ho Chi Minh City.

The People's Committee of Ho Chi Minh City issued Official Letter No. 6763/UBND-ĐTMT dated 25/12/2012 and Decision No. 6026/QD-UBND dated 10/12/2014, officially recognising Song Da Development Investment JSC as the investor of the project on a land area of 24,451.6 m² in Go Vap District. The Company handed over a land area of 7,867 m² to the People's Committee of Go Vap District for the construction of a primary school pursuant to Decision No. 2855/QD-UBND dated 11/06/2014. For the remaining land area of 16,584.2 m², the Company was approved to change the land use purpose for implementation of the Song Da IDC Tower Residential Area Project pursuant to Decision No. 6617/QD-UBND dated 09/12/2015.

Pursuant to Decision No. 1586/QD-UBND dated 07/04/2017 issued by the People's Committee of Ho Chi Minh City approving the land pricing plan, the Department of Natural Resources and Environment issued Official Letter No. 5566/STNMT-KTĐ dated 07/06/2017, approving the proposed deduction from land use fees with a total amount of VND 88.31 billion. The Ho Chi Minh City Tax Department subsequently issued Notice No. 6785/TB-CT dated 09/06/2017, determining the land use fees payable at VND 88.31 billion, equal to the deductible amount of VND 88.31 billion, resulting in no outstanding financial obligation. Accordingly, on 16/06/2017, the Go Vap District Tax Sub-department issued a written confirmation that the Company had fulfilled its tax obligations in respect of the allocated land area.

On 09/08/2019, the Ho Chi Minh City Tax Department issued Official Letter No. 8486/CT-QLĐ requesting the Department of Finance to provide comments on the deductible amount of VND 88.31 billion. In Official Response No. 5409/STC-QLD dated 30/08/2019, the Department of Finance stated that as it had not received the application dossiers transferred from the competent authority, there was no legal basis to confirm the aforementioned deductible amount. Although the Tax Department issued Official Letter No. 10287/CT-QLD on 17/09/2019 to urge the Department of Natural Resources and Environment to urgently complete the dossier, no response was received. Therefore, based on Official Letter No. 13115/CT-QLĐ, the HCMC Tax Department issued Notice No. 22215/TB-CT dated 06/11/2019, officially requesting the Company to repay the land use fee of VND 88.31 billion. (The amount deductible from land use fees has not yet been determined)

On 26/05/2025, the Company submitted Official Letter No. 126/CV-ANI requesting the competent authorities to determine the deductible amount in respect of the land area of 23.839 m². At the same time, the Company also urgently submitted Official Letters No. 130/2025/CV-ANI dated 18/06/2025 and No. 222/2025/CV-ANI dated 14/07/2025, requesting the temporary suspension of the effectiveness of Notice No. 22215/TB-CT. Subsequently, through Official Letter No. 231/2025/CV-ANI dated 08/09/2025, the Company proposed that an urgent inter-agency meeting be organised to definitively resolve matters relating to compensation and support for site clearance. The latest development was recorded on 16/07/2026, when the Land Economics Division under the Department of Natural Resources and Environment forwarded Official Letter No. 655/KTĐ to the Land Management Division, requesting the preparation of an Information Transfer Form to accurately determine the land area eligible for deduction as a basis for the Tax Authority to determine the Company's financial obligations.

On 10/08/2026, Working Group 1645 issued Notice No. 25490/TB-SNNMT-TCT1645 on the conclusions of Working Group 1645 at the meeting to resolve difficulties and obstacles in completing procedures for the issuance of Certificates of land use rights and ownership of assets attached to land to organisations and individuals at eight commercial housing projects in the City (the 60th meeting of Working Group 1645 held on 28/04/2026). Accordingly, the Ho Chi Minh City Land Registration Office was requested to consider and process the procedures for issuing Certificates to purchasers of 384 apartments at the Project.

Information on the increase in the Company's charter capital from VND 239,992,700,000 to VND 480,000,000,000

Pursuant to Resolution No. 01/2026/NQ-ĐHĐCĐ dated 11/04/2026 of the Annual General Meeting of Shareholders, the Company's General Meeting of Shareholders approved the proposal of the Board of Directors to increase the Company's charter capital from VND 239,992,700,000 to VND 480,000,000,000, with details as follows:

+ Proposed number of shares to be issued: 24,000,730 shares;
+ Total proposed par value of shares to be issued: VND 240,007,300,000;
+ Proposed offering price: VND 20,000/share;
+ Total estimated proceeds from the offering: VND 480,014,600,000;
+ Proposed offerees: strategic investors;

+ Purpose of use of proceeds: repayment and settlement of a portion of the Company's borrowings;

+ Transfer restrictions: the shares will be subject to transfer restrictions for a period of three years from the completion date of the offering.

As at the date of issuance of these interim separate financial statements, the Company is in the process of completing procedures for the offering of shares to strategic investors.

34 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting accounting period, which would require adjustments or disclosures to be made in the Interim Separate Financial Statements .

35 . TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
Anza JSC	Parent company
Ban Me Energy Co., Ltd	Major shareholder
Sai Gon Interior Co., Ltd	Major shareholder
IDS Investment Service JSC	Associate
Phu Cuong Investment Trading Service Co., Ltd	Subsidiary
Phu Vinh Trading Service Co., Ltd	Subsidiary
Ani Bien Hoa JSC	Subsidiary
Dam Bri 1 Hydropower JSC	Subsidiary
Thanh Son Energy Development Investment JSC	Subsidiary
Dong Ho Ba Giot Co., Ltd	Subsidiary
Thac Ba Giot Ecotourism Co., Ltd	Subsidiary
ANI POWER JSC	Subsidiary
Dong Nai Energy Investment JSC	Subsidiary
Song Ong Hydropower JSC	Subsidiary
Trang Duc Solar Power JSC	Indirect subsidiary through ANI POWER JSC
Song Da 505 JSC	Under the same ultimate parent company Anza; Company where Mr. Dang Tat Thanh is a member of the Board of Directors and General Director
S55 Construction JSC	Subsidiary of Song Da 505 JSC
Anzen Investment JSC	Subsidiary of Song Da 505 JSC
ANI SH One Member Co., Ltd	Subsidiary of Song Da 505 JSC
MYA Company Limited	Company managed and operated by Mrs. Trinh Thi My Hanh
Dam Bri Development Investment JSC	Company managed and operated by Mr. Lai The Hien
Mr. Dang Quang Dat	Major shareholder of Anza JSC
Mrs. Dinh Thi Thanh Binh	Person related to the General Director
Mrs. Dang Minh Hue	Person related to the General Director
Members of the Board of Directors, the Board of Management and the Board of Supervision	Key management personnel

In addition to the information with related parties presented in the above Notes, during the period, the Company has the transactions with related parties as follows:

	This period	Previous period
	VND	VND
Revenue from sales of goods and provison of services	**1,116,654,842**	**523,327,556**
S55 Construction JSC	101,666,664	-
IDS Investment Service JSC	327,272,728	-
Song Ong Hydropower JSC	180,000,000	30,000,000
Thac Ba Giot Ecotourism Co., Ltd	507,715,450	354,272,000
ANI POWER JSC	-	21,000,000
ANI SH One Member Co., Ltd	-	118,055,556
Purchases of goods and materials	**2,482,827,191**	-
ANI SH One Member Co., Ltd	205,734,640	-
S55 Construction JSC	2,277,092,551	-
Financial income	**194,882,885,164**	**86,606,037,583**
Song Da 505 JSC	-	48,760,000
ANI POWER JSC	194,011,700,274	86,507,128,733
Phu Vinh Trading Services Co., Ltd	106,475,729	31,636,864
Phu Cuong Investment Trading Service Co., Ltd	37,503,502	18,240,753
Dam Bri 1 Hydropower JSC	145,504,164	271,233
Dam Bri Development Investment JSC	143,334,371	-
IDS Investment Service JSC	438,367,124	-
Financial expenses	**15,120,091,090**	**1,774,450,553**
Anzen Investment JSC	282,278,320	-
Dong Nai Energy Investment JSC	2,811,769,314	386,794,520
Ani Bien Hoa JSC	-	1,362,642,334
Dam Bri 1 Hydropower JSC	-	13,335,616
IDS Investment Service JSC	-	11,678,083
Song Da 505 JSC	481,232,055	-
Song Ong Hydropower JSC	139,041,781	-
Sai Gon Green Interior Company Limited	16,453,892	-
Mr. Bui Van Hung	381,595,110	-
Mr. Dang Tat Thanh	5,508,183,288	-
Mrs. Trinh Thi My Hanh	317,641,115	-
Mr. Dang Quang Dat	5,022,882,389	-
Mrs. Dinh Thi Thanh Binh	159,013,826	-
General and administration expenses	**208,662,792**	**3,566,180,527**
Thac Ba Giot Ecotourism Co., Ltd	208,662,792	112,941,556
Dong Ho Ba Giot Co., Ltd	-	3,453,238,971
Income from disposal of fixed assets	**408,801,486**	-
Mrs. Dang Minh Hue	408,801,486	-

Transactions with other related parties:

	Position	This period	Previous period
		VND	VND
Remuneration to the key management personnel			**550,790,200**
Mr. Bui Van Hung	Chairman of the BoD	-	24,000,000
Mr. Dang Tat Thanh	General Director cum Member of the BoD	-	221,040,000
Mrs. Trinh Thi My Hanh	Deputy General Director cum Member of the BoD	-	191,040,000
Mrs. Nguyen Thi Hai Yen	Chief Accountant	-	90,710,200
Mrs. Nguyen Thuy Duong	Head of the BoS	-	8,000,000
Mr. Lai The Hien	Member of the BoS	-	8,000,000
Mr. Le Duc Tam	Member of the BoS	-	8,000,000

In addition to the above related parties's transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

36 . COMPARATIVE FIGURES

The comparative figures in the Interim Separate Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flows of the Company during the previous period.

The comparative figures in the Interim Separate Statement of Financial Position and related notes are those of the Separate Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Separate Statement of Income, Interim Separate Statement of Cash flows, and related notes is that of the Interim Separate Financial Statements for the accounting period from 01 January 2025 to 30 June 2025. These figures have been audited and reviewed by AAC Accounting and Auditing Company Limited.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as at 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the financial statements presentation requirements under Circular No. 99/2025/TT-BTC. Details are as follows:

Figures according to the Separate Financial Statements for the fiscal year ended as at 31/12/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025			
Code	**Items**	**Value** VND	**Code**	**Items**	**Value** VND	**Change**
	SEPARATE STATEMENT OF FINANCIAL POSITION			**SEPARATE STATEMENT OF FINANCIAL POSITION**		
	CURRENT ASSETS			**CURRENT ASSETS**		
120	**II. Short-term investments**		**120**	**II. Short-term investments**		
123	3. Held-to-maturity investments	232,701,454,381	123	3. Short-term held-to-maturity investments	232,701,454,381	Rename
			124	4. Allowance for short-term impairment of held-to-maturity investments	(3,307,500,000)	Restatement, rename
130	**III. Short-term receivables**		**130**	**III. Short-term receivables**		
136	5. Other short-term receivables	58,645,483,470	135	5. Other short-term receivables	58,645,483,470	Code change
137	6. Allowance for short-term doubtful debts	(6,247,920,834)	136	6. Allowance for short-term doubtful debts	(6,247,920,834)	Code change
150	**VI. Other short-term assets**		**160**	**VI. Other short-term assets**		
151	1. Short-term prepaid expenses	16,747,648	161	1. Short-term deferred expenses	16,747,648	Rename, code change
152	2. Deductible VAT	5,871,175,492	162	2. Deductible VAT	5,871,175,492	Code change
	NON-CURRENT ASSETS			**NON-CURRENT ASSETS**		
230	**IV. Investment properties**	**76,807,707,659**	**240**	**IV. Investment properties**	**76,807,707,659**	**Code change**
231	- Historical costs	97,368,425,829	241	- Historical costs	97,368,425,829	Code change
232	- Accumulated depreciation	(20,560,718,170)	242	- Accumulated depreciation	(20,560,718,170)	Code change
250	**VI. Long-term investments**	**1,856,181,987,048**	**260**	**VI. Long-term investments**	**1,856,181,987,048**	**Code change**
251	1. Investments in subsidiaries	1,861,144,103,931	261	1. Investments in subsidiaries	1,861,144,103,931	Code change
252	2. Investments in joint ventures and associates	1,200,000,000	262	2. Investments in joint ventures and associates	1,200,000,000	Code change
254	4. Allowance for long-term impairment of financial investments	(6,162,116,883)	264	4. Allowance for long-term impairment of other investments	(6,162,116,883)	Rename, code change
260	**VII. Other long-term assets**	**10,279,777,118**	**270**	**VII. Other long-term assets**	**10,279,777,118**	**Code change**
261	1. Long-term prepaid expenses	10,279,777,118	271	1. Long-term deferred expenses	10,279,777,118	Rename, code change

Figures according to the Separate Financial Statements for the fiscal year ended as at 31/12/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025			
Code	**Items**	**Value**	**Code**	**Items**	**Value**	**Change**
		VND			VND	
	LIABILITIES			**LIABILITIES**		
310	**I. Current liabilities**		**310**	**I. Current liabilities**		
313	3. Taxes and other payables to State budget	1,242,336,323	314	4. Short-term taxes and other payables to State budget	1,242,336,323	Code change
315	5. Short-term accrued expenses	70,385,227,367	316	6. Short-term accrued expenses	70,385,227,367	Code change
319	9. Other short-term payables	11,104,538,123	320	10. Other short-term payables	11,104,538,123	Code change
320	10. Short-term borrowings and finance lease liabilities	588,385,418,893	321	11. Short-term borrowings and finance lease liabilities	588,385,418,893	Code change
322	12. Bonus and welfare fund	1,391,844,800	323	13. Bonus and welfare fund	1,391,844,800	Code change
330	**II. Non-current liabilities**		**330**	**II. Non-current liabilities**		
337	7. Other long-term payables	699,884,269	338	8. Other long-term payables	699,884,269	Code change
338	8. Long-term borrowings and finance lease liabilities	912,604,060,000	339	9. Long-term borrowings and finance lease liabilities	912,604,060,000	Code change
	OWNER'S EQUITY			**OWNER'S EQUITY**		
415	5. Treasury shares	(60,000)	415	5. Repurchased own shares	(60,000)	Rename

Code		Items	Value	Code		Items	Value	Change
		Figures according to the Interim Separate Financial Statements for the period from 01/01/2025 to 30/06/2025				**Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27/10/2025**		
			VND				VND	
		INTERIM SEPARATE STATEMENT OF INCOME				**INTERIM SEPARATE STATEMENT OF INCOME**		
21	6.	Financial income	93,452,931,973	22	7.	Financial income	93,452,931,973	Code change
22	7.	Financial expense	15,621,272,606	23	8.	Financial expense	15,621,272,606	Code change
23		In which: Interest expense	13,512,091,304	24		In which: Interest expense	13,512,091,304	Rename, code change
		INTERIM SEPARATE STATEMENT OF CASH FLOWS				**INTERIM SEPARATE STATEMENT OF CASH FLOWS**		
05	-	Gains / losses from investment activities	(93,452,931,973)	05	-	Gains / losses from investment and financial activities	(93,452,931,973)	Rename
06	-	Interest expense	13,512,091,304	06	-	Interest expense	13,512,091,304	Rename
12	-	Increase or decrease in prepaid expenses	683,486,088	12	-	Increase or decrease in deferred expenses	683,486,088	Rename
14	-	Interest paid	(2,401,799,231)	14	-	Interest paid	(2,401,799,231)	Rename

Anh

Phan Thi Van Anh
Preparer

Nguyen Thi Hai Yen
Chief Accountant

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

Dang Tat Thanh
Legal Representative
Approved, 29 August 2026