CÔNG TY CỔ PHẦN TẬP ĐOÀN EVERLAND ***EVERLAND GROUP*** ***JOINT STOCK COMPANY***	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** ***THE SOCIALIST REPUBLIC OF VIETNAM*** ***Independence - Freedom - Happines***
Số/No: 34.../2026/EVG-CBTT	*Hà Nội, ngày 28 tháng 8 năm 2026* *Hanoi, August 28th, 2026*

CÔNG BỐ THÔNG TIN BẤT THƯỜNG/ *EXTRAORDINARY INFORMATION DISCLOSURE*

Kính gửi: Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization:* CÔNG TY CỔ PHẦN TẬP ĐOÀN EVERLAND/ *EVERLAND GROUP JOINT STOCK COMPANY.*

- Mã chứng khoán/ *Stock code:* EVG

- Địa chỉ/*Address:* Tầng 3, Tòa nhà 97-99 Láng Hạ, phường Đống Đa, thành phố Hà Nội, Việt Nam/ *3rd Floor, 97-99 Lang Ha Building, Dong Da ward, Hanoi city, Vietnam.*

- Điện thoại liên hệ/*Tel.:* 024 6666 8080.

- E-mail: info@everland.vn

2. Nội dung thông tin công bố/ *Contents of disclosure:*

- Báo cáo tài chính tổng hợp 6 tháng đầu năm 2026 của Công ty cổ phần Tập đoàn Everland/ *Combined financial statements for the first six-months of Everland Group Joint Stock Company.*

- Báo cáo tài chính hợp nhất 6 tháng đầu năm 2026 của Công ty cổ phần Tập đoàn Everland/ *Consolidated financial statements for the first six-months of Everland Group Joint Stock Company.*

- Văn bản số 33/2026/CV-EVG ngày 28/8/2026 của Công ty cổ phần Tập đoàn Everland về giải trình lợi nhuận sau thuế thu nhập doanh nghiệp trên BCTC 6 tháng đầu năm 2026 thay đổi trên 10% so với cùng kỳ năm 2025 ngày 28/8/2026 của Công ty cổ phần tập đoàn Everland/ *Document No. 33/2026/CV-EVG dated August 28th, 2026 regarding explanatory statement on the variance in Profit after corporate income tax in the first six-months of 2026 FS exceeding 10% compared to the corresponding period of 2025 dated on August 28th, 2026.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 28/8/2026 tại đường dẫn https://everland.vn/quan-he-co-dong/cong-bo-thong-tin/ *This information was published on the company's website on August 28th, 2026, as in the link https://everland.vn/quan-he-co-dong/cong-bo-thong-tin.*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/Attached documents:
- Báo cáo tài chính tổng hợp và hợp nhất bán niên năm 2026/ *Combined and consolidated FS for the 2026 semi-annual.*
- Văn bản giải trình về lợi nhuận sau thuế TNDN/ *Document regarding explanatory Statement on the variance in profit after corporate income tax.*

Đại diện tổ chức/ *Organization representative*
Người được ủy quyền công bố thông tin/ Person authorized to disclose information
PHÓ TỔNG GIÁM ĐỐC/ VICE GENERAL DIRECTOR

CÔNG TY CỔ PHẦN TẬP ĐOÀN EVERLAND
EVERLAND GROUP
M.S.D.N: 0104228175

Chu Văn Khanh

EVERLAND GROUP JOINT STOCK COMPANY

Reviewed interim combined financial statements
for the six-month accounting period ended June 30, 2026

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REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Everland Group Joint Stock Company (hereinafter referred to as the "Company") presents its report together with the Company's interim financial statements for the six-month period ended June 30, 2026.

COMPANY INFORMATION

Everland Group Joint Stock Company (hereinafter referred to as the "Company") was established under Enterprise Registration Certificate No. 0104228175, initially issued by the Hanoi Department of Planning and Investment on October 27, 2009. During its operation, the Company has amended its Enterprise Registration Certificate several times. The latest amendment was made on July 22, 2026.

Everland Group Joint Stock Company's head office is located at: 3rd Floor, 97 – 99 Lang Ha Building, Dong Da Ward, Hanoi.

THE MEMBERS OF THE BOARD OF MANAGEMENT, BOARD OF SUPERVISORS AND BOARD OF GENERAL DIRECTORS

The members of the Board of Management, Board of Supervisors and Board of General Directors of the Company during the year and up to the date of this report are as follows:

BOARD OF MANAGEMENT

Full name	Position	Appointment/Resignation
Mr. Le Dinh Vinh	Chairman	
Mr. Nguyen Thuc Can	Vice Chairman	
Mr. Le Dinh Tuan	Member	
Mr. Ngo Viet Hung	Independent member	
Mr. Do Thanh Nghi	Member	

BOARD OF GENERAL DIRECTORS

Full name	Position	Appointment/Resignation
Mr. Nguyen Thuc Can	General Director	
Mr. Le Dinh Tuan	Deputy General Director	
Mr. Chu Van Khanh	Deputy General Director	
Mr. Dang Quang Hai	Deputy General Director	Resigned on July 28, 2026

BOARD OF SUPERVISORS

Full name	Position
Mrs. Cao Thi Hoa	Head of the BOS
Mr. Nguyen Ha Nguyen	Member
Mrs. Vu Minh Hue	Member

LEGAL REPRESENTATIVES

The legal representatives of the Company during the year and up to the date of this report are Mr. Le Dinh Vinh – Chairman of the Board of Management and Mr. Nguyen Thuc Can – General Director.

SUBSEQUENT EVENTS

No significant events have occurred since the end of the accounting period that require adjustment to or disclosure in the notes to the interim combined financial statements.

AUDITORS

International Auditing and Valuation Co., Ltd. was appointed as the auditor to perform the review of the Company's interim combined financial statements for the six-month accounting period ended June 30, 2026.

STATEMENT OF THE RESPONSIBILITIES OF THE BOARD OF GENERAL DIRECTORS FOR THE INTERIM COMBINED FINANCIAL STATEMENTS

The Board of General Directors of the Company is responsible for preparing the interim combined financial statements that present fairly and reasonably the combined financial position, combined results of operations and combined cash flows of the Company for the period. In preparing these interim combined financial statements, the Board of General Directors is required to:

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

The Board of General Directors ensures that the relevant accounting records are adequately maintained to reflect the financial position and operations of the Company with reasonable accuracy at any time and that the accounting records comply with the applicable accounting regime. The Board of General Directors is also responsible for safeguarding the Company's assets and, accordingly, has taken appropriate measures to prevent and detect fraud and violations of laws and regulations relevant to the preparation and presentation of the interim combined financial statements.

The Board of General Directors confirms that it has complied with the above requirements in preparing the interim combined financial statements.

REPORT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

APPROVAL OF THE FINANCIAL STATEMENTS

The Board of General Directors approves the accompanying interim combined financial statements. The interim combined financial statements present fairly and reasonably the combined financial position of the Company as at June 30, 2026, as well as the combined results of operations and combined cash flows for the accounting period ended on the same date, in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations governing the preparation and presentation of the interim combined financial statements.

CÔNG TY CỔ PHẦN TẬP ĐOÀN EVERLAND
EVERLAND GROUP
M.S.D.N: 010422

Nguyen Thuc Can
General Director
Hanoi, August 28, 2026

No: 2707/2026/BCSX/IAV

INTERIM FINANCIAL REVIEW REPORT

To: **The shareholders**
The Board of Management, Board of Supervisors and Board of General Directors of Everland Group Joint Stock Company

We have reviewed the accompanying interim combined financial statements of Everland Group Joint Stock Company (hereinafter referred to as the "Company"), prepared on August 28, 2026, from pages 06 to 45, comprising: the interim combined statement of financial position as at June 30, 2026, the interim combined statement of income, the interim combined statement of cash flows for the six-month accounting period ended on the same date, and the accompanying notes to the interim combined financial statements.

Responsibilities of the Board of General Directors

The Board of General Directors of the Company is responsible for the preparation and fair presentation of the interim combined financial statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations governing the preparation and presentation of the interim combined financial statements, and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of interim combined financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the auditor

Our responsibility is to express a conclusion on the interim combined financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 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.

A - TT5 - 3 Khu nhà ở Him Lam Vạn Phúc, Phường Hà Đông, Thành phố Hà Nội
A - TT5 - 3, Him Lam Van Phuc Residential Area, Ha Dong Ward, Hanoi City
Tel: +84 247 303 3668 * Website: https://iav.com.vn

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim combined financial statements do not present fairly and reasonably, in all material respects, the financial position of the Company as at June 30, 2026, and its results of operations and cash flows for the six-month accounting period ended on the same date, in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations governing the preparation and presentation of the interim combined financial statements.

Hoang Kim Thuy
Deputy Director
Audit Practising Registration Certificate
No: 1464-2023-283-1

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Hanoi, August 28, 2026

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

ASSETS	Code	Note	Closing Balance	Opening Balance
			VND	*VND*
A/ SHORT-TERM ASSETS	**100**		**707,882,393,655**	**655,631,109,721**
I/ Cash and cash equivalents	**110**	4.1	**165,019,118,877**	**279,733,141,178**
1. Cash	111		4,019,118,877	51,733,141,178
2. Cash equivalents	112		161,000,000,000	228,000,000,000
II/ Short-term financial investments	**120**	4.8.1	**135,622,366,852**	**85,867,952,931**
1. Short-term held-to-maturity investments	123		135,622,366,852	85,867,952,931
III/ Short-term receivables	**130**		**396,993,773,237**	**280,938,912,423**
1. Short-term trade receivables	131	4.2	180,898,497,311	88,599,720,419
2. Short-term advances to suppliers	132	4.3	54,006,387,037	28,301,376,717
3. Other short-term receivable	135	4.4	162,088,888,889	164,037,815,287
IV/ Inventories	**140**	4.5	**7,596,856,060**	**6,524,182,921**
1. Inventories	141		7,596,856,060	6,524,182,921
V/ Short-term biological assets	**150**			-
V/ Other short-term assets	**160**		**2,650,278,629**	**2,566,920,268**
1. Short-term deferred expenses	161	4.6	86,598,233	143,907,595
2. Deductible value added tax	162		2,364,417,312	2,423,012,673
3. Taxes and other receivables from the State budget	163	4.16	199,263,084	-
B/ LONG -TERM ASSETS	**200**		**1,796,812,579,205**	**1,812,810,510,922**
I/ Long-term receivables	**210**		**1,662,873,950**	**1,662,873,950**
1. Long-term loans receivables	215	4.4	1,662,873,950	1,662,873,950
II/ Fixed assets	**220**		**25,645,740,728**	**26,645,017,184**
1. Tangible fixed assets	221	4.7	25,645,740,728	26,645,017,184
- Cost	222		32,361,733,654	32,361,733,654
- Accumulated depreciation	223		(6,715,992,926)	(5,716,716,470)
III/ Long-term biological assets	**230**			-
III/ Investment property	**240**		-	-
IV/ Long-term assets in progress	**250**		-	-
V/ Long-term financial investments	**260**	4.8.2	**1,769,500,700,000**	**1,784,500,700,000**
1. Investments in subsidiaries	261		1,325,000,000,000	1,325,000,000,000
2. Investments in other entities	263		444,500,700,000	444,500,700,000
3. Long-term held-to-maturity investments	265		-	15,000,000,000
VI/ Other long-term assets	**270**		**3,264,527**	**1,919,788**
1. Long-term deferred expenses	271	4.6.2	3,264,527	1,919,788
			-	-
TOTAL ASSETS	**280**		**2,504,694,972,860**	**2,468,441,620,643**

INTERIM COMBINED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at June 30, 2026

Unit: VND

RESOURCES	Code	Note	Closing Balance	Opening Balance
			VND	*VND*
C/ LIABILITIES	**300**		**178,991,612,507**	**187,665,803,562**
I/ Current liabilities	**310**		**166,467,058,509**	**173,761,249,564**
1. Short-term trade payables	311	4.9	9,067,603,022	13,798,284,957
2. Short-term advances from customers	312	4.10	4,214,205	3,337,100,000
3. Taxes and other payables to the State	314		6,434,631,734	12,978,066,501
4. Payables to employees	315	0	789,511,549	508,513,075
5. Short-term accrued expenses	316		695,680,634	611,081,345
6. Other short-term payables	320	4.12	84,588,083	76,702,075
7. Short-term loans and finance lease liabilities	321	5.14	139,469,327,671	132,284,000,000
8. Bonus, welfare fund			9,921,501,611	10,167,501,611
II/ Long-term liabilities	**330**		**12,524,553,998**	**13,904,553,998**
Long-term loans and finance lease liabilities			12,524,553,998	13,904,553,998
D/ OWNERS' EQUITY	**400**		**2,325,703,360,353**	**2,280,775,817,081**
1. Share capital	411		2,260,117,370,000	2,152,498,360,000
- Ordinary shares with voting rights	411a		2,260,117,370,000	2,152,498,360,000
2. Share premium	412		(720,800,000)	(706,800,000)
3. Investment and development fund	418		44,051,003,221	44,051,003,221
4. Undistributed earnings after tax	420		22,255,787,132	84,933,253,860
Undistributed profits by the end of prior period	420a		-	47,309,205,412
Undistributed profits/losses of current period	420b		22,255,787,132	37,624,048,448
				-
TOTAL RESOURCES	**440**		**2,504,694,972,860**	**2,468,441,620,643**

Preparer	Chief Accountant	General Director
Mai Thi Kim Dung	**Nguyen Thu Ngan**	**Nguyen Thuc Can**
		Ha Noi, Viet Nam
		August 28, 2026

CÔNG TY CỔ PHẦN TẬP ĐOÀN EVERLAND
EVERLAND GROUP
M.S.D.N: 0104228175

INTERIM COMBINED STATEMENT OF INCOME

For the six-month accounting period ended June 30, 2026

Unit: VND

Items	Code	Note	Current period *VND*	Prior period *VND*
1. Gross sales of goods and services	**01**	**5.1**	**300,702,891,490**	**331,609,161,930**
2. Deductions	02		-	-
3. Net sales of goods and services	**10**		**300,702,891,490**	**331,609,161,930**
4. Cost of goods sold	11	5.2	273,600,535,364	312,646,435,148
5. Gross profit from sales of goods and	**20**		**27,102,356,126**	**18,962,726,782**
6. Gain/loss from disposal of investment properties	21	5.3	-	-
7. Financial income	22	5.3	36,670,736,783	10,665,270,580
8. Financial expenses	23	5.4	5,581,950,732	3,911,226,342
In which: Interest expense	*24*		*5,487,775,128*	*3,930,793,159*
9. Selling expenses	25	5.5	463,687,721	542,840,942
10. General and administration expenses	26	5.6	7,603,414,244	3,478,895,459
11. Net operating profit (30=20+(21-22)-(25+26))	30		**50,124,040,212**	**21,695,034,619**
12. Other income	31	5.7	14,571	25,611,398
13. Other expenses	32	5.8	336,379,759	2,487,579,792
14. Profit from other activitives (40=31-32)	**40**		**(336,365,188)**	**(2,461,968,394)**
15. Total accounting profit before tax (50=30+40)	**50**		**49,787,675,024**	**19,233,066,225**
16. Current corporate income tax expense	51	5.9	4,600,131,752	4,344,129,203
17. Deferred corporate income tax expense	52		-	-
18. Net profit after corporate income tax (60=50-51-52)	**60**		**45,187,543,272**	**14,888,937,021**

CÔNG TY CỔ PHẦN TẬP ĐOÀN EVERLAND
EVERLAND GROUP
M.S.D.N: 0104228175

Preparer	Chief Accountant	General Director
Mai Thi Kim Dung	**Nguyen Thu Ngan**	**Nguyen Thuc Can**

Ha Noi, Viet Nam
August 28, 2026

INTERIM COMBINED STATEMENT OF CASH FLOWS

For the six-month accounting period ended June 30, 2026
(Indirect method)

	Items	Code	Note	Current period VND	Prior period VND
I.	**Cash flows from operating activities**				
1.	**Profit before tax**	**01**		**49,787,675,024**	**19,233,066,225**
2.	***Adjustments for:***				
-	Depreciation and amortisation of fixed assets	02		999,276,456	136,609,511
-	Allowances	03		-	(19,566,817)
-	(Gains)/losses from investing activities	05		(36,670,127,350)	(10,665,270,580)
-	Interest expense	06		5,476,322,591	3,930,793,159
3.	**Operating profit before changes in working capital**	**08**		**19,593,146,721**	**12,615,631,498**
-	Change in receivables	09		(112,407,183,930)	115,290,247,722
-	Change in inventories	10		(1,072,673,139)	9,411,873,606
-	Change in payables (excluding accrued loan interest and corporate income tax payable)	11		(8,794,820,199)	13,471,105,502
-	Change in prepaid expenses	12		55,964,623	(372,843,907)
-	Change in trading securities	13		-	-
-	Interest paid	14		(5,391,723,302)	(4,012,710,833)
-	Corporate income tax paid	15		(10,336,689,818)	(5,441,627,836)
-	Other income from operating activities	16		-	1,340,998,939
	Other expense from operating activities	17		(492,000,000)	(492,000,000)
	Net cash flows from operating activities	**20**		**(118,845,979,044)**	**141,810,674,691**
II.	**Cash flows from investing activites**				
1.	Acquisition and construction of fixed assets and other long-term assets	21		-	(12,646,177,427)
2.	Payments for granting loans, purchasing debt instruments of other entities	23		(523,622,366,852)	(208,540,000,000)
3.	Receipts from collecting loans, sales of debt instruments of other entities	24		486,540,000,000	156,640,000,000
4.	Receipts from investment in other entities	26		-	64,200,000,000
5.	Receipts of interests, dividends and share of profits	27		35,408,995,924	3,382,784,991
	Net cash flows from investing activities	**30**		**(1,673,370,928)**	**3,036,607,564**

INTERIM COMBINED STATEMENT OF CASH FLOWS (CONTINUED)

For the six-month accounting period ended June 30, 2026
(Indirect method)

ITEMS	Code	Note	Current period VND	Prior period VND
1. Proceeds from borrowings	33		138,069,327,671	168,679,361,064
2. Repayment of borrowings	34	*6.3*	(132,264,000,000)	(158,834,000,000)
Net cash flows from financing activities	**40**		**5,805,327,671**	**9,845,361,064**
Net cash flows during the period	**50**		**(114,714,022,301)**	**154,692,643,319**
Cash and cash equicalents at the beginning of the period	**60**		**279,733,141,178**	**62,489,079,963**
Cash and cash equicalents at the end of the period	**70**		**165,019,118,877**	**217,181,723,282**

Preparer
Mai Thi Kim Dung

Chief Accountant
Nguyen Thu Ngan

General Director
Nguyen Thuc Can
Ha Noi, Viet Nam
August 28, 2026

NOTES TO THE INTERIM COMBINED FINANCIAL STATEMENTS

For the six-month accounting period ended June 30, 2026

These notes form an integral part of and should be read in conjunction with the accompanying interim combined financial statements.

1. GENERAL INFORMATION

1.1. Ownership structure

Everland Group Joint Stock Company (hereinafter referred to as the "Company") was established under Enterprise Registration Certificate No. 0104228175, initially issued by the Hanoi Department of Planning and Investment on October 27, 2009. During its operation, the Company has amended its Enterprise Registration Certificate several times. The latest amendment was made on July 22, 2026.

The Company's charter capital as stated in the Enterprise Registration Certificate is VND 2,260,117,370,000, equivalent to 226,011,737 shares, with a par value of VND 10,000 per share.

The Company's shares are currently listed on the Ho Chi Minh City Stock Exchange under the stock code EVG.

The total number of employees of the Company as at June 30, 2026 was 29 (as at December 31, 2025: 32).

1.2. Business activities

The Company's business activities are trading and real estate.

1.3. Principal business activities

- Real estate business, land use rights owned, used or leased by the Company;
- Real estate consultancy, brokerage, auction and land use rights auction;
- Construction of other civil engineering works;
- Wholesale of materials and other installation equipment in construction;
- Organization of trade introduction and promotion activities;
- Coastal and ocean passenger transport;
- Reservation services and other support services related to the promotion and organization of tours;
- .....

1.4. Normal production and business cycle

The Company's normal production and business cycle is not more than 12 months.

1.5. Characteristics of the Company's operations during the period affecting the interim combined financial statements

During the six-month accounting period ended June 30, 2026, there were no activities that had a significant impact on the items presented in the Company's interim combined financial statements.

1.6. Corporate structure

The Company's head office is located at 3rd Floor, 97 – 99 Lang Ha Building, Dong Da Ward, Hanoi.

As at June 30, 2026, the Company had 5 (five) subsidiaries as follows:

Company name	Place of incorporation and operation	Benefit interest	Voting rights	Principal business activities
Everland Phu Yen Joint Stock Company	Ha Noi	91.25%	91.25%	Real estate business
Xuan Dai Bay Investment Joint Stock Company	Ha Noi	90%	90%	Real estate business
Everland Van Don Joint Stock Company	Quang Ninh	60%	60%	Real estate business
Meta Tour Joint Stock Company	Ha Noi	90%	90%	Tourism services
Kingsun Vietnam Joint Stock Company	Ha Noi	60%	60%	Wholesale of agricultural and forestry raw materials

The Company has the following dependent-accounting branches and representative offices:

Branch name	Address
Everland Group Joint Stock Company – Ho Chi Minh City Branch	SAV.2-03.07, 3rd Floor, Tower 2, The Sun Avenue, 28 Mai Chi Tho, Binh Trung Ward, Ho Chi Minh City, Vietnam
Everland Group Joint Stock Company – Phu Yen Representative Office	An Thanh Quarter, Xuan Dai Ward, Dak Lak Province, Vietnam
Everland Group Joint Stock Company – Dong Thap Branch	No. 167D Nguyen Tat Thanh, Sa Dec Ward, Dong Thap Province, Vietnam
Everland Group Joint Stock Company – Quang Ninh Branch	Lot No. 22 – Lot A6, Ao Tien High-end Tourism Urban Area and Marina, Van Don Special Zone, Quang Ninh Province, Vietnam
Everland Group Joint Stock Company – Vinh Phuc Branch	No. 66 Nguyen Du, Vinh Phuc Ward, Phu Tho Province, Vietnam

1.7. Statement on comparability of information in the interim combined financial statements

The figures presented in the interim combined financial statements for the six-month accounting period ended June 30, 2026 are comparable with the corresponding figures of the previous period.

2. BASIS OF PREPARATION OF THE INTERIM COMBINED FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

2.1. Basis of preparation of the interim combined financial statements

The accompanying interim combined financial statements are presented in Vietnamese Dong (VND), under the historical cost convention and in accordance with the Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations governing the preparation and presentation of the interim combined financial statements.

The accompanying interim combined financial statements are not intended to present the combined interim financial position, combined interim results of operations and combined interim cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2. Going concern assumption

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

2.3. Financial year

The Company's financial year begins on January 1 and ends on December 31 annually.

2.4. Adoption of new guidance on the accounting regime for enterprises

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the accounting regime for enterprises ("Circular 99"). Circular 99 replaces the previous guidance on the accounting regime for enterprises under Circular No. 200/2014/TT-BTC dated December 22, 2014 ("Circular 200") and the circulars amending and supplementing Circular 200. Circular 99 is effective from January 1, 2026 and applies to annual accounting periods beginning on or after January 1, 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1. Accounting estimates

The preparation of the interim combined financial statements in compliance with the Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant legal regulations governing the preparation and presentation of the interim combined financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities and assets and the disclosure of contingent liabilities and assets at the date of the interim combined financial statements, as well as the reported amounts of revenues and expenses throughout the financial year. Although these accounting estimates are made based on the best knowledge of the Board of General Directors, actual results may differ from these estimates and assumptions.

3.2. Foreign currency transactions

Transactions denominated in currencies other than VND during the period are translated into VND at the actual exchange rates at the transaction dates.
Monetary assets and liabilities denominated in currencies other than VND, except for non-term deposits, are translated into VND at the average of the transfer buying and selling rates of the commercial bank with which the Company regularly transacts. Foreign currency non-term deposit balances are translated at the average of the transfer buying and selling rates at the end of the accounting period of the commercial bank where the Company maintains its deposit accounts.

All foreign exchange differences are recognized in the combined statement of income.

3.3. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, non-term deposits and short-term investments that are highly liquid, readily convertible into cash and subject to an insignificant risk of changes in value.

3.4. Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include term bank deposits (including treasury bills and promissory notes), bonds, preference shares that require the issuer to repurchase them at a specified date in the future, and other held-to-maturity investments.

Held-to-maturity investments are initially recognized from the date of purchase and initially measured at purchase price plus costs directly attributable to the acquisition of the investments. Interest income from held-to-maturity investments after the date of acquisition is recognized in the combined statement of income on an accrual basis. Interest receivable before the Company acquires the investments is deducted from the cost of the investments at the acquisition date.

Held-to-maturity investments are measured at amortized cost less allowance for doubtful debts.

Allowance for doubtful debts for held-to-maturity investments is made in accordance with prevailing accounting regulations.

Loans

Loans are amounts lent for the purpose of earning periodic interest under agreements between the parties, but which are not traded or purchased and sold in the market as securities.

Loans are initially recognized at cost. Subsequently, the Board of General Directors reviews all outstanding amounts to recognize an allowance for doubtful loans at the end of the accounting period. Allowance for doubtful loans is made for each loan based on the period of overdue repayment of principal under the original debt commitment (without taking into account any debt rescheduling between the parties), or based on the estimated loss that may occur. The difference between the allowance made at the end of the current accounting period and the allowance made at the end of the preceding accounting period is recognized as an increase or decrease in finance expenses for the accounting period. The allowance reversed shall not exceed the original carrying amount.

Loans are classified as short-term and long-term in the interim combined statement of financial position based on the remaining maturity of the loans at the date of the interim combined statement of financial position until their repayment due dates.

Trading securities

Trading securities are securities held by the Company for trading purposes.

Trading securities are initially recognized at cost. Prior to January 1, 2026, cost included the purchase price and directly attributable costs related to the acquisition of trading securities. From January 1, 2026, cost includes only the purchase price; transaction costs, if any, are recognized in the combined statement of income in the period in which they are incurred. Subsequently, the Board of General Directors reviews all investments to recognize an allowance at the end of the accounting period. An allowance for decline in value of trading securities is made when their carrying value exceeds their market value. The fair value of investments in shares traded on the market of unlisted public companies (UPCoM) is determined based on the average reference price over the 30 most recent consecutive trading days preceding the date of the interim combined statement of financial position. The difference between the allowance made at the end of the current accounting period and the allowance made at the end of the preceding accounting period is recognized as an increase or decrease in finance expenses for the accounting period. The allowance reversed shall not exceed the original carrying amount.

Trading securities are recognized when the Company obtains ownership rights, specifically as follows:

- Listed securities are recognized at the time the orders are matched; and
- Unlisted securities are recognized when ownership rights are officially obtained in accordance with applicable laws.

Gains or losses from the disposal or sale of trading securities are recognized in the interim combined statement of income. Cost of securities sold is determined using the moving weighted average method.

Investments in subsidiaries

Subsidiaries are entities controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

Investments in associates

An associate is an entity over which the Company has significant influence but which is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The Company initially recognizes investments in subsidiaries, joint ventures and associates at cost. The Company recognizes in income in the statement of income its share of the investee's accumulated net profit arising after the date of investment. Other amounts received by the Company, other than distributed profits, are considered a recovery of the investment and are recognized as a deduction from the cost of the investment.

Investments in subsidiaries, joint ventures and associates are presented in the statement of financial position at cost less allowances for impairment, if any. An allowance for impairment of investments is recognized when there is objective evidence that the investments have been impaired at the end of the accounting period.

3.5. Receivables

Receivables represent amounts recoverable from customers or other parties. Receivables are presented at their carrying amounts less allowances for doubtful debts.

An allowance for doubtful debts is made for each doubtful receivable based on the age of overdue debts or the estimated loss that may occur, or for receivables where the debtor is unlikely to be able to settle the debt due to liquidation, bankruptcy or other similar difficulties.

3.6. Inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises direct materials, direct labor and production overheads, where applicable, incurred in bringing the inventories to their present location and condition.

The cost of inventories is calculated using the weighted average method and accounted for using the perpetual inventory method.

Net realizable value is determined as the estimated selling price less the estimated costs necessary to make the sale.

An allowance for decline in value of inventories is made in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to make an allowance for obsolete, damaged and substandard inventories and when the cost of inventories exceeds their net realizable value at the end of the accounting year.

3.7. Tangible fixed assets

Tangible fixed assets are presented at cost less accumulated depreciation.
The cost of a tangible fixed asset acquired through purchase comprises its purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. For tangible fixed assets constructed through capital construction under a contract or self-constructed and manufactured, the cost comprises the final settlement value of the construction project in accordance with prevailing regulations on investment and construction management, other directly attributable costs and registration fees, if any. Where a project has been completed and put into use but its final settlement has not yet been approved, the cost of the tangible fixed asset is recognized at a provisional amount based on the actual costs incurred to acquire the asset. The provisional cost will be adjusted according to the final settlement value approved by the competent authorities.

Depreciation

Depreciation is provided using the straight-line method based on the estimated useful lives in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, as amended and supplemented by Circular No. 147/2016/TT-BTC dated October 13, 2016 and Circular No. 28/2017/TT-BTC dated

April 12, 2017, providing guidance on the management, use and depreciation of fixed assets, as follows:

	Years
Buildings and structures	05 – 50
Machinery and equipment	03 - 15
Vehicles	06 - 30
Office equipment	03 - 10

Disposal

Gains or losses arising from the disposal or sale of assets represent the difference between the proceeds from disposal and the costs of disposal and are recognized in the interim combined statement of income.

3.8. Prepaid expenses

Prepaid expenses comprise actual costs incurred that relate to the operating results of several accounting periods. The Company's prepaid expenses comprise the following:

Tools and instruments

Tools and instruments that have been put into use are allocated to expenses using the straight-line method over a period of not more than 3 years.

Other expenses

Other expenses are allocated to expenses using the straight-line method over their estimated useful lives.

3.9. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts payable in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is made based on the following principles:

- Trade payables reflect trade-related amounts payable arising from transactions for the purchase of goods, services and assets from sellers that are independent of the Company.
- Accrued expenses reflect amounts payable for goods and services received from suppliers or provided to customers but not yet paid because invoices or sufficient accounting records and supporting documents have not yet been received, as well as amounts payable to employees for annual leave and production and business expenses that are required to be accrued. When such expenses are actually incurred, any difference from the amount accrued is recognized as an additional expense or a reduction in the corresponding expense.
- Other payables reflect non-trade-related payables that do not arise from transactions for the purchase, sale or provision of services.

3.10. Borrowings and finance lease liabilities

Borrowings are monitored by individual lenders, individual loan agreements and repayment terms. Foreign currency borrowings are separately monitored in their original currencies.

3.11. Borrowing costs

Borrowing costs are recognized as production and business expenses in the year in which they are incurred, except to the extent that they are capitalized in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets until the assets are substantially ready for their intended use or sale. Income earned from the temporary investment of specific borrowings is deducted from the cost of the related assets. For general borrowings used for the construction of fixed assets and investment properties, borrowing costs are capitalized even when the construction period is less than 12 months.

3.12. Owners' equity

Owners' contributed capital is recognized based on the actual amount of capital contributed by shareholders.

3.13. Profit distribution

Profit after corporate income tax is distributed to shareholders after the appropriation of funds in accordance with the Company's Charter and applicable laws and upon approval by the General Meeting of Shareholders.
The distribution of profit to shareholders takes into consideration non-cash items included in undistributed post-tax profits that may affect cash flows and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and when the shareholder record date for dividend entitlement has been determined.

3.14. Revenue and income recognition

Revenue from sale of goods and finished products

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

- The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from providing services

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

- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The stage of completion of the transaction at the end of the financial year can be measured reliably.
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Finance income

Interest income
Interest income is recognized on an accrual basis, based on the balances of deposits and loans and the effective interest rates applicable to each period.

3.15. Cost of goods sold and services provided

Cost of goods sold comprises the cost of products, goods and services provided during the year and is recognized in accordance with the revenue recognized during the year. Abnormally wasted direct materials, labor costs and unallocated fixed production overheads are immediately recognized in cost of goods sold, after deducting any compensation received, if any, even when the products or goods have not yet been determined to have been sold.

3.16. Finance expenses

Finance expenses reflect financial operating expenses incurred during the financial year, principally comprising allowance for decline in value of trading securities; allowance for impairment of investments in other entities; the time value of money arising from discounted provisions; borrowing costs; losses arising from the sale of foreign currencies; and foreign exchange losses.

3.17. Selling expenses

Selling expenses reflect actual expenses incurred in the process of selling goods and providing services.

3.18. General and administrative expenses

General and administrative expenses reflect actual expenses incurred in the general management of the Company, principally comprising salaries of management personnel; social insurance, health insurance, trade union funds and unemployment insurance of management personnel; office supplies; depreciation; taxes, fees and charges; provisions; outsourced services and other expenses.

3.19. Taxation

Corporate income tax represents the aggregate amount of current tax and deferred tax.

Current tax payable is based on taxable income for the year. Taxable income differs from profit before tax as reported in the interim combined statement of income because taxable income excludes items of income or expense that are taxable or deductible in other years (including carried-forward tax losses, if any) and further excludes items that are non-taxable or non-deductible.

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

The determination of the Company's corporate income tax is based on the prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax is subject to the results of an examination by the competent tax authorities.

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

3.20. Financial instruments

Initial recognition

Financial assets: At initial recognition, financial assets are recognized at cost plus directly attributable transaction costs incurred in acquiring the financial assets. The Company's financial assets comprise cash, cash equivalents, trade receivables, other receivables, deposits, financial investments and derivative financial instruments.

Financial liabilities: At initial recognition, financial liabilities are recognized at cost plus directly attributable transaction costs incurred in issuing the financial liabilities. The Company's financial liabilities comprise trade payables, other payables, accrued expenses, finance lease liabilities, borrowings and derivative financial instruments.

Subsequent measurement after initial recognition

Currently, there are no regulations on the subsequent measurement of financial instruments after initial recognition.

3.21. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering the relationship of related parties, the substance of the relationship is given greater emphasis than its legal form.

4. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM COMBINED STATEMENT OF FINANCIAL POSITION

4.1. Cash and cash equivalents

Cash and cash equivalents held by the enterprise but not restricted in use	Closing Balance VND	Opening Balance VND
Cash on hand	3,835,227,117	2,680,023,044
Demand deposits	183,891,760	49,053,118,134
+ *Cash equivalents (i)*	161,000,000,000	228,000,000,000
	165,019,118,877	**279,733,141,178**

(i) The balances of cash equivalents as at June 30, 2026 represent VND deposits (savings books) with original maturities of less than 3 months at Vietnam Joint Stock Commercial Bank for Industry and Trade and Vietnam Bank for Agriculture and Rural Development.

	Closing Balance VND	Opening Balance VND
Vietnam Joint Stock Commercial Bank for Industry and Trade – Thanh Xuan Branch	69,000,000,000	168,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Quang Ninh Branch	32,000,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hanoi Branch	25,000,000,000	24,000,000,000
Vietnam Bank for Agriculture and Rural Development – Thanh Tri Branch	35,000,000,000	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Hanoi Branch	-	36,000,000,000
	161,000,000,000	**228,000,000,000**

4.2. Short-term trade receivables

	Closing Balance		Opening Balance	
	Value VND	Provision VND	Value VND	Provision VND
Ha Vinh Trading Company Limited	79,327,901,409	-	14,834,152,145	-
Phuong Anh International Joint Stock Company	8,455,292,679	-	9,481,130,795	-
Delta Construction Group Company Limited	32,871,744,037	-	34,871,744,037	-
Techco Group Joint Stock Company	-	-	13,781,790,484	-
Mango Vietnam Trading Joint Stock Company	59,459,015,618	-	4,415,327,280	-
Other trade receivables	784,543,568	-	11,215,575,678	-
	180,898,497,311	**-**	**88,599,720,419**	**-**

4.3. Short-term prepayments to suppliers

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	*VND*	*VND*	*VND*
Minh Phu Investment - Trading and Import Export Company Limited	20,000,000,000	-	11,202,616,537	-
Hung Quan Investment and Construction Company Limited	30,000,000,000	-	13,404,677,888	-
Other customers	4,006,387,037	-	3,694,082,292	-
	54,006,387,037	**-**	**28,301,376,717**	**-**

4.4. Other receivables

4.4.1 Short-term other receivables

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	*VND*	*VND*	*VND*
Deposits and collateral	-	-	-	-
+ An Khanh new Urban Development Joint Venture Company Limited	-	-	114,500,000,000	-
Mr. Le Minh Hai (1)	162,000,000,000	-	-	-
- Advances			2,500,000,000	
- Other receivables	-	-	-	-
+ An Khanh New Urban Development Joint Venture Company Limited	-	-	*46,941,041,094*	-
+ Other receivables	*88,888,889*	-	*96,774,193*	-
	162,088,888,889	**-**	**164,037,815,287**	**-**

(1) Information on the share purchase deposit paid to Mr. Le Minh Hai:

Under Deposit Agreement for the transfer of shares No. 02/2026/HĐĐC-EVG dated June 10, 2026, Everland Group Joint Stock Company paid a deposit of VND 162,000,000,000 to Mr. Le Minh Hai to secure the transfer of 36,000,000 shares of Everland Dong Bac Joint Stock Company. The total transfer price of the above shares is VND 360,000,000,000.

Under the terms of the Deposit Agreement, the execution and performance of the share transfer agreement will take place when Everland Dong Bac Joint Stock Company is selected as the investor of an urban area project in Northern Vietnam in the fourth quarter of 2026.

At the same time, Mr. Le Minh Hai's obligations to Everland Group Joint Stock Company under the Deposit Agreement are also secured by shares owned by a third party.

4.4.2 Other long-term receivables

	Closing Balance		Opening Balance	
	Value	Provision	Value	Provision
	VND	*VND*	*VND*	*VND*
Phu Yen BT Project	500,000,000	-	500,000,000	-
Deposits and collateral	1,162,873,950	-	1,162,873,950	-
Asia Vision Group Joint Stock Company	1,849,800	-	1,849,800	-
Indochina Real Estate Business Development Joint Stock Company	1,161,024,150	-	1,161,024,150	-
	1,662,873,950	-	1,662,873,950	-

4.5. Inventories

	Closing Balance		Opening Balance	
	Cost	Provison	Cost	Provison
	VND	*VND*	*VND*	*VND*
Work in progress (i)	6,057,355,685	-	6,524,182,921	-
Merchandise goods	1,539,500,375	-	-	-
	7,596,856,060	**-**	**6,524,182,921**	**-**

(i) Details of work in progress:

	Closing Balance	Opening Balance
	VND	VND
Flower Sa Dec Urban and Tourism Complex Project	3,843,126,550	3,843,126,550
Work in progress relating to construction services	1,770,965,499	1,770,965,499
Others	443,263,636	910,090,872
	6,057,355,685	**6,524,182,921**

4.6. Deferred expenses

4.6.1. Short-term deferred expenses

	Closing Balance *VND*	Opening Balance *VND*
Property insurance expense	56,545,114	83,795,432
Tools and equipments	3,109,564	14,544,175
Other deferred expenses	26,943,555	45,567,988
	86,598,233	**143,907,595**

4.6.2. Long-term deferred expenses

	Closing Balance *VND*	Opening Balance *VND*
Tools and equipments	3,264,527	1,919,788
	3,264,527	**1,919,788**

4.7. Tangible fixed assets

	Machineries and equipments	Office equipments	Total
	VND	*VND*	*VND*
COST			
Beginning balance	**383,636,364**	**31,978,097,290**	**32,361,733,654**
Increasing during the period	-	-	-
Decreasing during the period	-	-	-
Ending balance	**383,636,364**	**31,978,097,290**	**32,361,733,654**
ACCUMULATED DEPRECIATION			
Beginning balance	**383,636,364**	**5,333,080,106**	**5,716,716,470**
Depreciation during the period	-	999,276,456	999,276,456
Ending balance	**383,636,364**	**6,332,356,562**	**6,715,992,926**
NET CARRYING AMOUNT			
Beginning balance	**-**	**26,645,017,184**	**26,645,017,184**
Ending balance	**-**	**25,645,740,728**	**25,645,740,728**

- The net book value of tangible fixed assets pledged or mortgaged as security for borrowings as at June 30, 2026 was VND 25,243,966,640 (as at December 31, 2025: VND 26,146,941,584).

- The cost of tangible fixed assets that were fully depreciated but were still in use as at June 30, 2026 was VND 4,116,867,182 (as at December 31, 2025: VND 4,116,867,182).

4.8. Financial investments

4.8.1. Held-to-maturity financial investments

	Closing balance			Opening balance		
	Original Cost *VND*	Recoverable amount *VND*	Provision *VND*	Original Cost *VND*	Recoverable amount *VND*	Provision *VND*
Short-term	-	-	-	-	-	-
Term deposits (i)	**49,040,000,000**	**49,040,000,000**	-	**36,040,000,000**	**36,040,000,000**	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Thanh Xuan	-	-	-	*13,000,000,000*	*13,000,000,000*	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Quang	*19,040,000,000*	*19,040,000,000*	-	*7,040,000,000*	*7,040,000,000*	-
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Hanoi Branch	-	-	-	16,000,000,000	16,000,000,000	-
Vietnam Bank for Agriculture and Rural Development – Thanh Tri Branch	30,000,000,000	30,000,000,000	-	-	-	-
Bonds	-	-	-	-	-	-
Loans receivable (ii)	**83,000,000,000**	**83,000,000,000**	-	**47,500,000,000**	**47,500,000,000**	-
Toan Cau Asset Management and Investment Company Limited	*20,000,000,000*	*20,000,000,000*	-	-	-	-
Phuong Uyen Real Estate Business and Development Company Limited	*63,000,000,000*	*63,000,000,000*	-	-	-	-
Personal loans	-	-	-	47,500,000,000	47,500,000,000	-

	Original Cost VND	Recoverable amount VND	Provision VND	Original Cost VND	Recoverable amount VND	Provision VND
Accrued interest receivable	**3,582,366,852**	**3,582,366,852**	-	**2,327,952,931**	**2,327,952,931**	-
Accrued interest receivable from term deposit agreements with banks	*806,188,769*	*806,188,769*	-	*2,239,391,288*	*2,239,391,288*	-
Toan Cau Asset Management and Investment Company Limited	*1,089,315,069*	*1,089,315,069*	-	-	-	-
Phuong Uyen Real Estate Business and Development Company Limited	*1,686,863,014*	*1,686,863,014*	-	-	-	-
Accrued interest receivable from personal loans	-	-	-	*88,561,643*	*88,561,643*	-
	135,622,366,852	**135,622,366,852**	-	**85,867,952,931**	**85,867,952,931**	-

(i) The term deposit balances as at June 30, 2026 comprise term deposits with maturities of more than 3 months, bearing interest rates ranging from 4.6% to 5.1% per annum at Vietnam Joint Stock Commercial Bank for Industry and Trade and Vietnam Bank for Agriculture and Rural Development.

Of which, a 12-month term deposit of VND 7,040,000,000 at Vietnam Joint Stock Commercial Bank for Industry and Trade is used as security for the issuance of a guarantee for the deposit obligation to secure the implementation of the Xuân Đài Bay Commercial, Service and Resort Tourism Complex Investment and Construction Project of Xuan Dai Bay Investment Joint Stock Company (the guaranteed party – a subsidiary) with the Department of Planning and Investment of Dak Lak Province (the beneficiary).

(ii) Unsecured loans to Toan Cau Asset Management and Investment Company Limited and Phuong Uyen Real Estate Business and Development Company Limited with terms of 3 – 6 months and an interest rate of 5% per annum.

4.8.2. Long-term financial investments

	Closing Balance			Opening Balance		
	Cost	Fair value	Provision	Cost	Fair value	Provision
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	*1,325,000,000,000*	-	-	*1,325,000,000,000*	-	-
Everland Phu Yen Joint Stock Company	365,000,000,000	(i)	-	365,000,000,000	(i)	-
Everland Van Don Joint Stock Company	720,000,000,000	(i)	-	720,000,000,000	(i)	-
Xuan Dai Bay Investment Joint Stock Company	225,000,000,000	(i)	-	225,000,000,000	(i)	-
Meta Tour Joint Stock Company	9,000,000,000	(i)	-	9,000,000,000	(i)	-
Kingsun Vietnam Joint Stock Company	6,000,000,000	(i)	-	6,000,000,000	(i)	-
Investments in other entities	***444,500,700,000***	-		***444,500,700,000***	-	-
Everland An Giang Joint Stock Company	200,000,000,000	-	-	200,000,000,000	-	-
CRH International Investment and Services Joint Stock Company	113,500,700,000	-		113,500,700,000	-	-
Everland Dong Bac Joint Stock Company	131,000,000,000	-		131,000,000,000	-	-
Long-term	-	-	-	***15,000,000,000***	***15,000,000,000***	-
Term deposits	-	-	-	-	-	-
Bonds	-	-	-	15,000,000,000	15,000,000,000	-
	1,769,500,700,000	-	-	**1,784,500,700,000**	**15,000,000,000**	-

(i) The Company has not determined the fair value of these investments for disclosure in the interim combined financial statements as there is currently no specific guidance on the determination of fair value.

Name of subsidiary	Place of incorporation and operation	Ownership interest (%)	Voting rights (%)	Principal activities
Everland Phu Yen Joint Stock Company	3rd Floor, No. 97–99 Lang Ha, Dong Da Ward, Hanoi	91.25%	91.25%	Real estate business
Everland Van Don Joint Stock Company	Lot M1, Ao Tien high-class tourism urban area and port, Van Don Special Zone, Quang Ninh Province	60.00%	60.00%	Real estate business
Xuan Dai Bay Investment Joint Stock Company	3rd Floor, No. 97–99 Lang Ha, Dong Da Ward, Hanoi	90.00%	90.00%	Real estate business
Meta Tour Joint Stock Company	3rd Floor, No. 97–99 Lang Ha, Dong Da Ward, Hanoi	90.00%	90.00%	Tourism services
Kingsun Vietnam Joint Stock Company	3rd Floor, No. 97–99 Lang Ha, Dong Da Ward, Hanoi	60.00%	60.00%	Wholesale of agricultural and forestry raw materials

4.9. Short-term trade payables

	Closing Balance VND	Opening Balance VND
Bac Do Concrete and Construction JSC	4,337,347,300	5,837,347,300
Phuong Nam 135 Construction and Commercial Services JSC	2,683,973,550	4,183,973,550
BKT Joint Stock Company	-	1,033,674,165
Other trade payables	2,046,282,172	2,743,289,942
	9,067,603,022	**13,798,284,957**

4.10. Short-term advances from customers

	Closing Balance VND	Opening Balance VND
Viglacera Thai Nguyen Joint Stock Company	-	3,337,100,000
Kingsun Vietnam Joint Stock Company	4,214,205	-
	4,214,205	**3,337,100,000**

4.11. Accrued expenses

4.11.1. Short-term accrued expenses

	Closing Balance VND	Opening Balance VND
Accrued interest expense	280,680,634	196,081,345
Other accrued expenses	415,000,000	415,000,000
	695,680,634	**611,081,345**

4.12. Other payables

4.12.1. Other short-term payables

	Closing Balance VND	Opening Balance VND
Social insurance	34,447,950	-
Health insurance	6,079,050	-
Unemployment insurance	2,701,800	-
Others	41,359,283	76,702,075
	84,588,083	**76,702,075**

4.13. Taxes and other receivables from and payables to the State

	Closing Balance		Movement during the period		Opening Balance	
	Receivable VND	Payable VND	Paid VND	Amount payable VND	Receivable VND	Payable VND
Domestic sales VAT	-	1,533,708,596	2,762,762,158	1,875,795,919	-	2,420,674,835
Import VAT	199,263,084	-	1,000,518,491	801,255,407	-	-
Corporate income tax (CIT)	-	4,803,310,720	10,336,689,818	4,600,131,752	-	10,539,868,786
Personal income tax (PIT)	-	97,612,418	29,100,246	109,189,784	-	17,522,880
Fees, charges and other amounts payable	-	-	65,852,121	65,852,121	-	-
	199,263,084	**6,434,631,734**	**14,194,922,834**	**7,452,224,983**	**-**	**12,978,066,501**

4.14. Borrowings and finance lease liabilities

4.14.1. Short-term borrowings and finance lease liabilities

	Opening Balance		During the period		Closing Balance	
	Carrying amount	Repayable amount	Increase	Decrease	Carrying amount	Repayable amount
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Short-term borrowings	**129,444,000,000**	**129,444,000,000**	**136,689,327,671**	**129,444,000,000**	**136,689,327,671**	**136,689,327,671**
- Vietnam Prosperity Joint Stock Commercial Bank – Chuong Duong Transaction Office (1)	30,000,000,000	30,000,000,000	46,696,104,271	30,000,000,000	46,696,104,271	46,696,104,271
- Vietnam Bank for Agriculture and Rural Development – Vinh Phuc II Branch (2)	99,444,000,000	99,444,000,000	89,993,223,400	99,444,000,000	89,993,223,400	89,993,223,400
Current portion of long-term borrowings	**2,840,000,000**	**2,840,000,000**	**1,380,000,000**	**1,440,000,000**	**2,780,000,000**	**2,780,000,000**
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Quang Ninh Branch (3)	2,840,000,000	2,840,000,000	1,380,000,000	1,440,000,000	2,780,000,000	2,780,000,000
Total	**132,284,000,000**	**132,284,000,000**	**138,069,327,671**	**130,884,000,000**	**139,469,327,671**	**139,469,327,671**

4.14.2. Long-term borrowings and finance lease liabilities

	Opening Balance		During the period		Closing Balance	
	Carrying amount	Repayable amount	Increase	Decrease	Carrying amount	Repayable amount
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Quang Ninh Branch (3)	13,904,553,998	13,904,553,998		1,380,000,000	12,524,553,998	12,524,553,998
Total	**13,904,553,998**	**13,904,553,998**	**-**	**1,380,000,000**	**12,524,553,998**	**12,524,553,998**

Details of the loan agreements:

(1) Borrowing from Vietnam Prosperity Joint Stock Commercial Bank under Loan Agreement No. CLC-30888-01 dated December 20, 2024, with the following terms:

- Credit limit: VND 60,000,000,000;
- Loan term: 12 months;
- Interest rate: As specified in each debt acknowledgement;
- Purpose of borrowing: To supplement working capital for the trading of construction materials;
- Security:

+ Pledge of 13,000,000 shares of Everland Group Joint Stock Company owned by Mr. Nguyen Thuc Can (General Director of the Company);

+ Mortgage over real estate owned by Mr. Le Dinh Vinh;

- Loan balance as at June 30, 2026: VND 46,696,104,271.

(2) Borrowing from Vietnam Bank for Agriculture and Rural Development under Credit Agreement No. 2890-LAV-202600206 dated January 30, 2026, with the following terms:

- Credit limit: VND 90,000,000,000;
- Loan term: 12 months;
- Interest rate: 9.5% per annum;
- Purpose of borrowing: To supplement working capital for production and business activities (excluding real estate business and investments in subsidiaries and associates);
- Security:

+ Land use rights and assets attached to land owned by Mr. Le Dinh Vinh;

- Loan balance as at June 30, 2026: VND 89,993,223,400.

(3) Borrowing from Vietnam Joint Stock Commercial Bank for Industry and Trade under Investment Project Loan Agreement No. 98/2024-HĐCVDADT/NHCT306-05 dated November 12, 2024, with the following terms:

- Credit limit: VND 18,000,000,000;
- Loan term: 84 months;
- Interest rate: As specified in each debt acknowledgement;
- Purpose of borrowing: To pay reasonable costs incurred in the project to build two new steel-hull passenger vessels, each capable of carrying up to 99 passengers, at Everland Group Joint Stock Company – Quang Ninh Branch;
- Security: Two Crystal Holiday passenger vessels;
- Loan balance as at June 30, 2026: VND 15,304,553,998, of which the current portion of long-term borrowings is VND 2,780,000,000.

4.15. Owners' Equity

4.15.1. Statement of changes in owners' equity

	Share capital	Share premium	Development investment fund	Retained earnings	Total
	VND	*VND*	*VND*	*VND*	*VND*
Balance as at January 1, 2025	**2,152,498,360,000**	**(706,800,000)**	**41,861,005,344**	**51,086,202,228**	**2,244,738,767,572**
- *Profit for the period*	-	-	-	*14,888,937,021*	*14,888,937,021*
- *Appropriation to development investment fund*	-	-	*2,189,997,877*	*(2,189,997,877)*	-
- *Appropriation to reward and welfare fund*	-	-	-	*(1,094,998,939)*	*(1,094,998,939)*
- *Appropriation to management bonus fund*	-	-	-	*(246,000,000)*	*(246,000,000)*
Decreases during the period	-	-	-	-	-
Balance as at June 30, 2025	**2,152,498,360,000**	**(706,800,000)**	**44,051,003,221**	**62,444,142,433**	**2,258,286,705,654**
Balance as at January 1, 2026	**2,152,498,360,000**	**(706,800,000)**	**44,051,003,221**	**84,933,253,860**	**2,280,775,817,081**
- Increase in share capital during the period (i)	107,619,010,000	-	-	(107,619,010,000)	-
- *Profit for the period*	-	-	-	*45,187,543,272*	*45,187,543,272*
- *Appropriation to management bonus fund*	-	-	-	*(246,000,000)*	*(246,000,000)*
- *Other decreases*	-	*(14,000,000)*	-	-	*(14,000,000)*
Balance as at June 30, 2026	**2,260,117,370,000**	**(720,800,000)**	**44,051,003,221**	**22,255,787,132**	**2,325,703,360,353**

(i) As at April 24, 2026, the General Meeting of Shareholders of Everland Group Joint Stock Company approved the Company's 2025 dividend plan at a rate of 5%.
The source of dividend payment comprises an appropriation from the Company's undistributed after-tax profits and the 2025 dividends distributed to Everland Group Joint Stock Company by its subsidiaries.
Dividend payment method: The Company issues shares to pay dividends to shareholders.
The results of the share issuance for dividend payment to shareholders are as follows:
- Number of shares issued: 10,762,492 shares.
- Number of shares distributed to shareholders according to the entitlement ratio: 10,761,901 shares.
- Number of fractional shares and odd-lot shares cancelled in accordance with the plan approved by the General Meeting of Shareholders: 591 shares.

The Company reported the results of the share issuance for dividend payment to the State Securities Commission and received confirmation under Official Letter No. 6498/UBCK-QLCB dated July 14, 2026 from the State Securities Commission. The Company has completed the procedures for adjusting the number of registered securities with the Vietnam Securities Depository and Clearing Corporation, completed the procedures for changing the listing of its shares at the Ho Chi Minh City Stock Exchange, and completed the procedures for amending its Enterprise Registration Certificate to record the new charter capital in accordance with applicable regulations.

4.15.2. Share capital

	Closing Balance		Opening Balance	
	Amount of capital *VND*	Ratio %	Amount of capital *VND*	Ratio %
Mr. Le Dinh Vinh	595,025,550,000	26.33%	566,691,000,000	26.33%
Mr. Nguyen Thuc Can	169,509,370,000	7.50%	161,437,500,000	7.50%
Dream House Asia Co., Ltd.	122,692,500,000	5.43%	116,850,000,000	5.43%
Other shareholders	1,372,889,950,000	60.74%	1,307,519,860,000	60.74%
	2,260,117,370,000	**100.00%**	**2,152,498,360,000**	**100.00%**

4.15.3. Transactions in equity with owners and distribution of dividends and profits

	Current period *VND*	Prior period *VND*
Share capital		
Beginning balance	2,152,498,360,000	2,152,498,360,000
Increasing in the period	107,619,010,000	-
Decreasing in the period	-	-
Ending balance	2,260,117,370,000	2,152,498,360,000
Dividends or distributed profits	-	-

4.15.4. Shares

	Closing Balance *Share*	Opening Balance *Share*
Authorised shares	**226,011,737**	**215,249,836**
- Ordinary shares	*226,011,737*	*215,249,836*
Shares in circulation	**226,011,737**	**215,249,836**
- Ordinary shares	*226,011,737*	*215,249,836*

Par value of outstanding shares: 10,000 VND per share

4.15.5. Profits distribution

	Current period VND	Prior period VND
Retained earnings at the beginning of the period	84,933,253,860	51,086,202,228
Profit from production and business activities during the period	45,187,543,272	14,888,937,021
Dividends and appropriations to funds during the period	107,865,010,000	3,530,996,816
Appropriation to funds and dividend distribution, including:	(107,865,010,000)	(3,530,996,816)
- Dividend distribution	*(107,619,010,000)*	-
- Appropriation to development investment fund	-	*(2,189,997,877)*
- Appropriation to reward and welfare fund	-	*(1,094,998,939)*
- Appropriation to management bonus fund	*(246,000,000)*	*(246,000,000)*
- Appropriation to charter capital reserve	-	-
Remaining undistributed profits	**22,255,787,132**	**62,444,142,433**

5. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM COMBINED INCOME STATEMENT

5.1. Revenue from sales of goods and rendering of services

	Current period VND	Prior period VND
Revenue from sales of goods	290,087,042,481	326,240,834,428
Revenue from rendering services	10,615,849,009	5,368,327,502
	300,702,891,490	**331,609,161,930**

5.2. Cost of goods sold

	Current period VND	Prior period VND
Cost of goods sold	270,966,012,492	309,970,450,230
Cost of services rendered	2,634,522,872	2,675,984,918
	273,600,535,364	**312,646,435,148**

5.3. Revenue from financial activities

	Current period VND	Prior period VND
Interest income from bank deposits and loans	9,516,731,325	4,568,388,388
Dividends and distributed profits	27,153,396,025	-
Foreign exchange gains	609,433	-
Bond interest income	-	496,882,192
Gain on disposal of investments	-	5,600,000,000
	36,670,736,783	**10,665,270,580**

5.4. Financial expenses

	Current period VND	Prior period VND
Interest expense on borrowings	5,476,322,591	3,930,793,159
Foreign exchange losses	11,442,637	
Reversal of/provision for diminution in value of investments	-	(19,566,817)
Other financial expenses	94,185,504	-
	5,581,950,732	**3,911,226,342**

5.5. Selling expenses

	Current period VND	Prior period VND
Management staff costs	298,167,301	424,155,614
Office supplies expenses	-	-
Outsourced service expenses	127,946,227	87,373,593
Other cash expenses	37,574,193	31,311,735
	463,687,721	**542,840,942**

5.6. General and administrative expenses

	Current period VND	Prior period VND
Management staff costs	4,070,358,986	1,567,664,518
Office supplies expenses	33,671,397	406,349
Depreciation expense	96,301,512	96,301,512
Taxes, fees and charges	-	12,000,000
Outsourced service expenses	3,260,252,002	1,575,325,016
Other general and administrative expenses	142,830,347	227,198,064
	7,603,414,244	**3,478,895,459**

5.7. Other income

	Current period VND	Prior period VND
Proceeds from disposal of tools and equipment	-	25,251,381
Other income	14,571	360,017
	14,571	**25,611,398**

5.8. Other expenses

	Current period VND	Prior period VND
Penalties	78,538,221	930,694,516
Other expenses	257,841,538	1,556,885,276
	336,379,759	**2,487,579,792**

5.9. Current corporate income tax expense

	Current period *VND*	Prior period *VND*
Current corporate income tax expense		
Current corporate income tax expense calculated on taxable income for the current year (i)	4,600,131,752	4,344,129,203
Adjustment of corporate income tax expense for prior years to current corporate income tax expense	-	-
Total current corporate income tax expense	**4,600,131,752**	**4,344,129,203**

(i) Current corporate income tax expense for the period is calculated as follows:

	Current period *VND*	Prior period *VND*
Total accounting profit before tax	**49,787,675,024**	**19,233,066,225**
Adjustments increasing taxable income	**366,379,761**	**2,487,579,792**
Penalties	*78,538,221*	*930,694,516*
Non-deductible expenses	*287,841,540*	*1,556,885,276*
Other		
Adjustments reducing taxable income	***27,153,396,025***	**-**
Dividends received	*27,153,396,025*	
Taxable income	**23,000,658,760**	**21,720,646,017**
Tax rate	**20%**	**20%**
Current corporate income tax expense calculated on taxable income for the current year	**4,600,131,752**	**4,344,129,203**

5.10. Production and business expenses by nature

	Current period VND	Prior period VND
Raw materials and supplies	33,671,397	406,349
Labor costs	4,368,526,287	1,991,820,132
Depreciation of fixed assets	96,301,512	137,350,252
Taxes, fees, and charges	-	12,000,000
Outsourced services	3,388,198,229	1,533,068,979
Other cash expenses	158,587,268	257,769,058
	8,045,284,693	**3,932,414,770**

6. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM COMBINED STATEMENT OF CASH FLOWS

6.1. Cash held by the Company but not available for use

As at June 30, 2026, the Company has pledged and mortgaged term deposits with banks totaling VND 7,040,000,000 as security for the Company's borrowings from banks.

6.2. Actual cash receipts from borrowings during the period

	Current period *VND*	Prior period *VND*
Proceeds from borrowings under normal contracts	138,069,327,671	168,679,361,064
	138,069,327,671	**168,679,361,064**

6.3. Actual cash payments for principal borrowings during the period

	Current period VND	Prior period VND
Principal loan repayments under normal contractual terms	132,264,000,000	158,834,000,000
	132,264,000,000	**158,834,000,000**

7. OTHER INFORMATION

7.1. Commitments and guarantees

During the period, the Company did not provide any commitments or guarantees to any third party.

7.2. Events arising after the reporting period

The Company's General Director confirms that, in the opinion of the General Director, in all material respects, there were no unusual events occurring after the end of the reporting period that would affect the combined financial position and operations of the Company and that would require adjustment to or disclosure in these interim combined financial statements.

7.3. Transactions and balances with related parties

Related parties of the Company include key management personnel, individuals related to key management personnel and other related parties.

7.3.1. Transactions and balances with key management personnel and individuals related to key management personnel

Key management personnel include members of the Board of Management, the Board of Supervisors, the Audit Committee and the General Director. Individuals related to key management personnel are close family members of key management personnel.

List of key management personnel

Individual related party	Position
Mr. Le Dinh Vinh	Chairman of the Board of Management
Mr. Nguyen Thuc Can	Vice Chairman of the Board of Management and General Director
Mrs. Duong Thi Van Anh	Member of the Board of Management – Resigned on May 28, 2025
Mr. Do Thanh Nghi	Member of the Board of Management
Mr. Ngo Viet Hung	Member of the Board of Management
Mr. Chu Van Khanh	Deputy General Director
Mr. Le Dinh Tuan	Deputy General Director
Mr. Dang Quang Hai	Deputy General Director – Resigned on July 28, 2026
Mrs. Nguyen Thu Ngan	Chief Accountant
Mr. Pham Van Trong	Chief Accountant – Resigned on October 9, 2025
Mrs. Cao Thi Hoa	Head of the Board of Supervisors
Mr. Nguyen Ha Nguyen	Member of the Board of Supervisors
Mrs. Vu Minh Hue	Member of the Board of Supervisors

Remuneration of key management personnel

Remuneration of members of the Board of Management, Board of Supervisors, General Director and Chief Accountant during the accounting period is as follows:

Full name	Position	Current period VND	Previous period VND
Board of Managements and Directors		**1,476,607,513**	**608,637,000**
Mr. Le Dinh Vinh	Chairman of the BOM	60,000,000	60,000,000
Mr. Nguyen Thuc Can	Vice Chairman of the BOM and General Director	636,766,840	230,856,000
Mrs. Duong Thi Van Anh	Member of the BOM (Resigned on May 28, 2025)	-	25,000,000
Mr. Do Thanh Nghi	Member of the BOM	30,000,000	5,000,000
Mr. Ngo Viet Hung	Member of the BOM	30,000,000	30,000,000
Mr. Chu Van Khanh	Deputy General Director	252,447,067	-
Mr. Le Dinh Tuan	Deputy General Director	240,000,000	149,187,000
Mrs. Nguyen Thu Ngan	Chief Accountant	227,393,606	-
Mr. Pham Van Trong	Chief Accountant (Resigned on October 9, 2025)	-	108,594,000
Board of Supervisors		**66,000,000**	**66,000,000**
Mrs. Cao Thi Hoa	Head of the BOS	30,000,000	30,000,000
Mr. Nguyen Ha Nguyen	Member of the BOS	18,000,000	18,000,000
Mrs. Vu Minh Hue	Member of the BOS	18,000,000	18,000,000
		1,542,607,513	**674,637,000**

Transactions with key management personnel and individuals related to key management personnel.

The Company did not have any transactions involving the sale of goods and rendering of services to key management personnel and individuals related to key management personnel.

Balances with key management personnel and individuals related to key management personnel.

As at the end of the accounting period, the Company had no outstanding balances with key management personnel and individuals related to key management personnel.

7.3.2. Transactions and balances with other related parties

Other related parties of the Company include enterprises and individuals that directly or indirectly have control over, are controlled by, or are under common control with the Company, including the parent company and companies within the same group.

List of other related parties

Other related party	Relationship	Address
Vietthink Law Company Limited	Under common legal representative	3rd Floor, 97-99 Lang Ha Building, Dong Da Ward, Hanoi, Vietnam
Everland Phu Yen Joint Stock Company	Subsidiary	3rd Floor, 97-99 Lang Ha Building, Dong Da Ward, Hanoi, Vietnam
Everland Van Don Joint Stock Company	Subsidiary	Lot M1, Ao Tien high-end urban tourism and port area, Van Don
Meta Tour Joint Stock Company	Subsidiary	3rd Floor, 97-99 Lang Ha Building, Dong Da Ward, Hanoi, Vietnam
Kingsun Vietnam Joint Stock Company	Subsidiary	3rd Floor, 97-99 Lang Ha Building, Dong Da Ward, Hanoi, Vietnam
Everland Dong Bac Joint Stock Company	Other investment	3rd Floor, 97-99 Lang Ha Building, Dong Da Ward, Hanoi, Vietnam
CRH International Investment and Services Joint Stock Company	Other investment	9th Floor, Eurowindow Office Building, No. 02 Ton That Tung

Transactions with other related parties

Related party	Description	Current period VND	Previous period VND
Vietthink Law Company Limited			
	+ Office rental services and other services	2,035,122,668	1,817,937,417
Everland Phu Yen Joint Stock Company			
	+ Office rental services and other services	258,537,596	230,484,086

Related party	Description	Current period VND	Previous period VND
Everland Van Don Joint Stock Company			
	+ Office rental services and other services		396,262,394
Meta Tour Joint Stock Company			
	+ Office rental services and other services	2,146,796,653	2,222,254,127
	+ Disposal of tools and equipment		242,022,206
Xuan Dai Bay Joint Stock Company			
	+ Revenue from office rental and other services	296,257,253	263,073,082
Everland Dong Bac Joint Stock Company			
	+ Revenue from office rental and other services	111,158,974	98,711,431
Kingsun Vietnam Joint Stock Company			
	+ Revenue from office rental and other services	104,355,629	97,766,989
		4,952,228,773	**5,368,511,732**

Balances with related parties

	Closing balance VND	Opening balance VND
Trade receivables	**730,684,488**	**2,847,599,830**
Vietthink Law Company Limited	-	687,599,830
Meta Tour Joint Stock Company	730,684,488	2,160,000,000
Other receivables	**88,888,889**	-
Meta Tour Joint Stock Company	88,888,889	96,774,193
Advances from customers	**4,214,205**	-
Kingsun Vietnam Joint Stock Company	4,214,205	-
Total	**823,787,582**	**2,944,374,023**

7.4. Segment information

Segment information is presented by geographical area and business line.

Geographical segment reporting (Classification of domestic and overseas operations)
The Company operates solely within the geographical area of Vietnam.

Business segment reporting

The Company's principal business segments are as follows:

Item	Sale of goods	Rendering of services	Total
Segment revenue	290,087,042,481	10,615,849,009	300,702,891,490
Segment expenses	270,966,012,492	2,634,522,872	273,600,535,364
Segment results	**19,121,029,989**	**7,981,326,137**	**27,102,356,126**
Unallocated expenses			8,067,101,965
Profit from business activities			**19,035,254,161**
Finance income			36,670,736,783
Finance expenses			5,581,950,732
Other income			14,571
Other expenses			336,379,759
Current corporate income tax			4,600,131,752
Profit after tax			**45,187,543,272**

7.5. Comparative information

The comparative figures in the interim combined statement of financial position are the figures presented in the Company's audited combined financial statements for the financial year ended December 31, 2025, which were audited by International Auditing and Valuation Co., Ltd. The comparative figures in the interim combined statement of comprehensive income and interim combined statement of cash flows are the figures presented in the Company's reviewed interim combined financial statements for the six-month accounting period ended June 30, 2025, which were reviewed by International Auditing and Valuation Co., Ltd.

As presented in Note 2.4, effective from January 1, 2026, the Company has applied Circular 99 retrospectively. Certain comparative information has also been reclassified to conform with the requirements of Circular 99 regarding the presentation of financial statements, as follows :

Effects on the interim combined statement of financial position

	ASSETS	Code	Opening balance (restated) VND	Opening balance (as reported) VND	Difference VND
II.	**Short-term financial investments**	**120**	**85,867,952,931**	**36,040,000,000**	**49,827,952,931**
1.	Short-term held-to-maturity investments	123	85,867,952,931	36,040,000,000	49,827,952,931
III.	**Short-term receivables**	**130**	**280,938,912,423**	**330,766,865,354**	**(49,827,952,931)**
3.	Other short-term receivables	135	164,037,815,287	166,365,768,218	(2,327,952,931)
4.	Short-term loans receivable	135	-	47,500,000,000	(47,500,000,000)

Preparer	Chief Accountant	General Director
Mai Thi Kim Dung	**Nguyen Thu Ngan**	**Nguyen Thuc Can**
		Ha Noi, Viet Nam
		August 28, 2026