VI NA TA BA TRADING & INVESTMENT JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS
QUARTER II/2026
Ended on June 30, 2026

VI NA TA BA TRADING & INVESTMENT JOINT STOCK COMPANY
No. 24, Alley 1, Lane 46, Pham Ngoc Thach, Phuong Lien,
Dong Da, Hanoi

Separate Financial Statements

SEPARATE BALANCE SHEET
As at June 30, 2026

Form B 01-DN
Unit: VNd

ITEMS	Code	Note	30-06-26	01-01-26
A - CURRENT ASSETS	**100**		**1,065,882,562**	**1,451,280,211**
I. Cash and cash equivalents	**110**		**542,854,605**	**775,833,928**
1. Cash	111	V.1	542,854,605	775,833,928
III. Short-term receivables	**130**		**494,380,240**	**652,475,520**
1. Short-term trade receivables	131	V.2	487,380,240	652,475,520
5. Other short-term receivables	135	V.3	7,000,000	
V. Other short-term assets	**160**		**28,647,717**	**22,970,763**
2. Deductible VAT	162		28,647,717	22,970,763
B. NON-CURRENT ASSETS	**200**		**101,217,241,890**	**100,838,797,656**
II. Fixed assets	**220**			
1. Tangible fixed assets	221			
- Historical costs	222		157,000,000	157,000,000
- Accumulated depreciation	223		(157,000,000)	(157,000,000)
III. Non-current biological assets	**230**			
V. Long-term assets in progress	**250**		**4,958,635,200**	**4,958,635,200**
2. Construction in progress	252		4,958,635,200	4,958,635,200
VI. Long-term investments	**260**	**V.4**	**96,258,606,690**	**95,880,162,456**
1. Investments in subsidiaries	261		49,000,000,000	49,000,000,000
2. Investments in joint ventures and associates	262		39,200,000,000	39,200,000,000
3. Equity investments in other entities	263		30,000,000,000	30,000,000,000
4. Provision for devaluation of long-term investments	264		(21,941,393,310)	(22,319,837,544)
TOTAL ASSETS	**280**		**102,283,124,452**	**102,290,077,867**

VI NA TA BA TRADING & INVESTMENT JOINT STOCK COMPANY
No. 24, Alley 1, Lane 46, Pham Ngoc Thach, Phuong Lien,
Dong Da, Hanoi

Separate Financial Statements

SEPARATE BALANCE SHEET
As at June 30, 2026

Form B 01-DN
Unit: VNd

ITEMS	Code	Note	30-06-26	01-01-26
C - LIABILITIES	**300**		**2,436,380,995**	**2,538,484,795**
I. Current liabilities	**310**		**2,436,380,995**	**2,538,484,795**
1. Short-term trade payables	311	V5	479,567,121	642,045,921
4. Taxes and other payables to State budget	314	V6	8,800,000	9,150,000
5. Payables to employees	315	V7	20,000,000	17,500,000
6. Short-term accrued expenses	316	V8	10,000,000	(48,500,000)
10. Other short-term payments	320	V9	1,870,010,000	1,870,285,000
13. Bonus and welfare fund	323		48,003,874	48,003,874
II. Non-current liabilities	**330**			
D - OWNER'S EQUITY	**400**	**V10**	**99,846,743,457**	**99,751,593,072**
1. Contributed capital	411		114,000,000,000	114,000,000,000
- Ordinary shares with voting rights	411A		114,000,000,000	114,000,000,000
8. Development and investment funds	418		497,638,934	497,638,934
9. Other reserves	419		472,910,044	472,910,044
10. Retained earnings	420		(15,123,805,521)	(15,218,955,906)
- Retained earnings accumulated till the end of the previous year	420A		(15,218,955,906)	(15,303,373,650)
- Retained earnings of the current year	420B		95,150,385	84,417,744
TOTAL CAPITAL RESOURCES	**440**		**102,283,124,452**	**102,290,077,867**

Hanoi, July 30, 2026

Preparer	Chief Accountant	Chairman
NGUYEN THI THUY DUYEN	NGUYEN THI THUY DUYEN	LE CHI LONG

M.S.D.N: 0305020995-C.T.C
CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ ĐẦU TƯ VI NA TA BA
Q. ĐỐNG ĐA - TP HÀ NỘI

SEPARATE BUSINESS RESULTS REPORT
January 1, 2026 to June 30, 2026

Form B 02-DN
Unit: VNd

ITEMS	Code	Note	QUARTER II		CUMULATIVE FROM THE BEGINNING OF THE YEAR TO THE END OF THE QUARTER	
			2026	2025	2026	2025
1.Revenue from sales of goods and rendering of services	01	VI.1	2,215,154,000	3,313,581,000	3,225,680,000	3,313,581,000
2.Revenue deductions	02					
3.Net revenue from sales of goods and rendering of services	10		2,215,154,000	3,313,581,000	3,225,680,000	3,313,581,000
4.Cost of goods sold and services rendered	11	VI.2	2,178,840,000	3,259,260,000	3,172,800,000	3,259,260,000
5.Gross profit from sales of goods and rendering of services	20		36,314,000	54,321,000	52,880,000	54,321,000
7.Financial income	21					
8.Financial income	22	VI.3	310,311	469,998	637,194	544,429
7.Financial expenses	23		(378,444,234)	(377,156,960)	(378,444,234)	(377,156,960)
In which: Interest expenses	24					
9.Selling expenses	25					
10.General and administrative expense	26	VI.4	222,090,122	103,024,236	336,811,043	219,253,082
11.Net profit from operating activities	30		192,978,423	328,923,722	95,150,385	212,769,307
12.Other income	31					
13.Other expense	32					
14.Other profit	40					
15.Total net profit before tax	50		192,978,423	328,923,722	95,150,385	212,769,307
16.Current corporate income tax expenses	51					
17.Deferred corporate income tax expenses	52					
18. Net profit after corporate income tax	60	VI.5	192,978,423	328,923,722	95,150,385	212,769,307
19. Basic earnings per share (EPS)	70					
20. Diluted earnings per share (DEPS)	71					

Hanoi, July 30, 2026

Preparer	Chief Accountant	Chairman
NGUYEN THI THUY DUYEN	NGUYEN THI THUY DUYEN	LE CHI LONG

M.S.D.N: 0305020995-C.T.C.P CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ ĐẦU TƯ VI NA TA BA Q.ĐỐNG ĐA - T.P HÀ NỘI

VI NA TA BA TRADING & INVESTMENT JOINT STOCK COMPANY
No. 24, Alley 1, Lane 46, Pham Ngoc Thach, Phuong Lien,
Dong Da, Hanoi

Separate Financial Statements

CASH FLOW STATEMENT
January 1, 2026 to June 30, 2026

Form B 01-DN
Unit: VNd

No	ITEMS	Code	CUMULATIVE FROM THE BEGINNING OF THE YEAR TO THE END OF THE QUARTER	
			2026	2025
I	CASH FLOWS FROM OPERATING ACTIVITIES			
1	Profit before tax	1	95,150,385	212,769,307
2	Adjustments for		-	-
	Gains/losses from investment	5	(637,194)	(542,128)
3	Operating profit before changes in working capital	8	94,513,191	212,227,179
	Increase or decrease in receivable	9	158,095,280	(692,150,400)
	Increase or decrease in payable (excluding interest payable/ corporate income tax payable)	11	(486,224,988)	2,259,982,000
	Other receipts from operating activities	16	-	170,916,753
	Other payments on operating activities	17	-	(443,016,574)
	Net cash flows from operating activities	20	(233,616,517)	1,507,958,958
II	CASH FLOWS FROM INVESTING ACTIVITIES		-	-
7	Interest and dividend received	27	637,194	544,429
	Net cash flows from investing activities	30	637,194	544,429
III	CASH FLOWS FROM FINANCING ACTIVITIES		-	-
	Net cash flows in the year	50	(232,979,323)	1,508,503,387
	Net cash flows in the year	60	775,833,928	61,267,523
	Cash and cash equivalents at end of the year	70	542,854,605	1,569,770,910

Hanoi, July 30, 2026

Preparer	Chief Accountant	Chairman
NGUYEN THI THUY DUYEN	NGUYEN THI THUY DUYEN	LE CHI LONG

M.S.D.N:0305020995-C.T.C.P
CÔNG TY CỔ PHẦN THƯƠNG MẠI VÀ ĐẦU TƯ VI NA TA BA
Q.ĐỐNG ĐA - T.P HÀ NỘI

NOTES TO SEPARATE FINANCIAL STATEMENTS

For the accounting period from January 1, 2026 to June 30, 2026

Form No. B 09-DN
Unit: VND

I. CORPORATE INFORMATION

Vi Na Ta Ba Trading & Investment Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company duly incorporated under Business Registration Certificate No. 4103006943 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on June 7, 2007.

Currently, the Company operates under Business Registration Certificate No. 0305020995, 17th certification for changes on October 5, 2023 issued by the Hanoi Authority for Planning & Investment (HAPI)

The Company's head office is located at No. 24, Alley 1, Lane 46, Pham Ngoc Thach Street, Kim Lien Ward, Hanoi.

II. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

1. Basis of preparation

The accompanying financial statements have been prepared in Vietnamese Dong (VND), using the historical cost principle and in compliance with Vietnam Accounting Standards, the Vietnam Accounting System and other applicable accounting regulations in Vietnam.

2. Fiscal year

The Company's fiscal year begins on January 1 and ends on December 31 then.

III. APPLICABLE ACCOUNTING STANDARDS AND POLICIES

1. Applicable accounting policies

The Company applies the Vietnamese Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, the Vietnamese Accounting Standards issued by the Ministry of Finance, and relevant amendments, supplements, and implementation guidance thereto

2. Applicable format of books of accounts

Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on October 27, 2025 provides guidance on the new Enterprise Accounting Regime, effective from January 1, 2026, and fully supersedes Circular No. 200/2014/TT-BTC.

3. Application of new accounting policies

On 22 December 2014, the Ministry of Finance issued the Circular No. 200/2014/TT-BTC guiding the Corporate Accounting Standards ("Circular 200") replacing the Decision No. 15/2006/QD-BTC dated 20 March 2006 ("Decision 15") and the Circular No. 202/2014/TT-BTC on guidance on preparing Financial Statements replacing the guidance related to preparing Financial Statements stated in the Circular No. 161/2007/TT-BTC dated 31 December 2007 of the Ministry of Finance, effective for fiscal years starting from or after 01 January 2015 onwards.

IV. APPLICABLE ACCOUNTING POLICIES

1. Cash and cash equivalents

Cash and cash equivalents include cash on hand; bank deposits; short-term investments with a maturity of no more than 3 months that are readily convertible to a known amount of cash and are subject to no risk of conversion to cash since the date of purchase of investment as at the reporting date.

2. Receivables and provision for doubtful debts

Receivables are presented at book value less provisions for doubtful debts.

The provision for doubtful debts represents the value of receivables that the Company expects to be unable to collect at the end of the accounting period. Increases or decreases in the provision account balance are recognized in the administrative expenses of the period

3. Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventories includes direct materials, direct labor and those overheads, if any, that have been incurred in bringing the inventories to their present location and condition. The cost of inventories is determined by the weighted average method. Net realisable value is determined as the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Provision for inventories is created for the estimated loss due to impairment (due to depreciation, damage, deterioration and obsolescence, etc.) that may occur to raw materials, finished goods, and inventories owned by the Company based on reasonable evidence of impairment at the end of the accounting period. The increase or decrease in the provision for impairment of inventories is recorded in the cost of goods sold during the period.

4. Tangible non-current assets

Tangible non-current assets are stated at cost less accumulated depreciation.

Original cost

The cost of purchased non-current fixed assets includes the purchase price and all other costs directly related to bringing the asset to a state of readiness for use.

The cost of self-made or self-constructed tangible non-current assets includes construction costs, actual production costs incurred plus installation and testing costs.

Expenditures incurred after the initial recognition of tangible assets are recorded as an increase in the original cost of the asset if it is certain that these costs will increase future economic benefits from the use of the asset. Expenditures incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.

Depreciation

Tangible non-curent assets are depreciated using the straight-line method over their estimated useful lives, specifically:

	Years
Plant, equipment	06- 12
Transmission vehicles	10

5. Intangible current assets

Any actual cost that a company has spent that satisfies all of the following criteria without forming tangible current assets is considered an intangible current asset: (i) It is certain that future economic benefits will be obtained from the use of the asset; (ii) It has a usage period of more than 1 year; (iii) The original cost of the asset must be reliably determined and has a value of VND 30,000,000 or more.

Intangible current assets are presented at original cost less accumulated depreciation.

Original cost

The cost of separately purchased intangible current assets includes the purchase price and costs directly related to putting the asset into use as expected.

The cost of intangible current assets formed during the process of business mergers with the nature of acquisitions is the fair value of that asset on the date of purchase.

Depreciation

The Company's intangible current assets are long-term land use rights; the Company does not depreciate these assets.

6. Financial investments

Investments in securities and other investments

Investments in securities and other investments are recorded at actual purchase price and expenses related to the purchase of investments.

Provision for Impairment of financial investments

Provision for Impairment of financial investments is made in accordance with the applicable accounting regulations. Accordingly, the Company is allowed to make provisions for freely traded securities investments whose book value is higher than the market price at the end of the accounting period. For non-current financial investments, the Company makes provisions if the economic organization in which the Company is investing is making a loss, except for the case of planned losses determined in the business plan before the investment.

7. Prepaid expenses

Prepaid expenses include current or non-current prepaid expenses on the balance sheet and are allocated over the period for which the expenses are paid in advance to the extent that economic benefits are generated from these expenses.

8. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future for goods and services received, whether the Company has received invoices from suppliers or not.

9. Equity

Shareholder's investment capital is recognized at the actual amount contributed by the shareholders.

Undistributed profit after tax refers the profit from the Company's activities after deducting adjustments due to retrospective application of changes in accounting policies and retrospective adjustment of material errors of previous periods.

10. Revenue

Revenue is recognised when it is probable that the economic benefits will flow into the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, net of any trade discounts, rebates and sales returns.

Revenue from sale of goods

Revenue from sale of goods is recognised when all of the following conditions are satisfied: (i) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods; (ii) The Company no longer retains any managerial involvement to the scope usually associated with ownership or effective control over the goods; (iii) The revenue can be measured reliably; (iv) It is probable that the economic benefits associated with the transaction will flow into the Company; and (v) The costs incurred or to be incurred in respect of the transaction can be reliably measured.

Revenue from provision of services

Revenue from provision of service transaction is recognized when the outcome of that transaction can be reliably determined. The outcome of a transaction involving the provision of services is recognised when all of the following conditions are satisfied: (i) The revenue can be measured reliably; (ii) It is probable that the economic benefits associated with the transaction will flow into the Company; (iii) The stage of completion of the transaction at the balance sheet date can be measured reliably; and (iv) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably

Revenue from interest, royalties, dividends and shared profits

Revenue from the Company's interest, royalties, dividends and shared profits is recognised when all of the following conditions are satisfied: (i) It is probable that the economic benefits associated with the transaction will flow into the Company; and (ii) The revenue can be measured reliably.

11. Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of 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 when the assets are substantially ready for their intended use or sale. Income from the temporary investment of borrowings is deducted from the cost of the assets concerned. All other borrowing costs are recognised in the Company's income statement for the period.

Borrowings during the period are paid directly to the suppliers. Therefore, cash flows from borrowings paid directly are not presented in Financing Cash Flow.

12. Taxes

Current income tax

The current tax payable is calculated on basis of taxable income for the period. Taxable income differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including losses carried forward, if any) and furthermore excludes items that are not taxable or deductible.

The determination of the Company's income tax is based on applicable tax regulations. However, these regulations are subject to change from time to time and ultimate determination of corporate income tax depends on the results of the examination by the competent tax authority.

Deferred income tax

Deferred income tax is calculated on the difference between the book value and the tax base of assets or liabilities in the financial statements and is recognised using the balance sheet method. Deferred tax liabilities must be recognized for all temporary differences while deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be discounted.

Deferred income tax is determined at the tax rate that is expected to apply in the year which the asset is realized or the liability is settled. Deferred income tax is recognised in the income statement, except when it relates to items recognised directly to equity. In this case, the deferred tax is also recognised in equity.

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

Other taxes

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

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

1	**Cash and cash equivalents**	**30-06-26**	**01-01-26**
	Cash	3,952,494	3,952,494
	Bank deposits	538,902,111	771,881,434
	Cash equivalents		
	Total	**542,854,605**	**775,833,928**

2	**Short-term trade receivables**	**30-06-26**	**01-01-26**
	Short-term trade receivables	487,380,240	652,475,520
	Total	**487,380,240**	**652,475,520**

3	**Other short-term receivables**	**30-06-26**	**01-01-26**
	Other short-term receivables	7,000,000	-
	Total	**7,000,000**	**0**

4	**Long-term investments**	**30-06-26**	**01-01-26**
	Investing in a subsidiary (VTJ Vietnam Trading and Services Company Limited)	49,000,000,000	49,000,000,000
	Investing in an affiliated company (Thai Son High Technology Application Production Joint Stock Company)	39,200,000,000	39,200,000,000
	Investing in an affiliated company (Thai Son High Technology Application Production Joint Stock Company)	30,000,000,000	30,000,000,000
	Financial investment provisions	(21,941,393,310)	(22,319,837,544)
	Total	**96,258,606,690**	**95,880,162,456**

5	**Short-term trade payables**	**30-06-26**	**01-01-26**
	Short-term trade payables	479,567,121	642,045,921
	Total	**479,567,121**	**642,045,921**

6	**Taxes and other payables to State budget**	**30-06-26**	**01-01-26**
	Personal Income Tax	8,800,000	9,150,000
	Corporate Income Tax		
	Total	**8,800,000**	**9,150,000**

7	**Payables to employees**	**30-06-26**	**01-01-26**
	salary	20,000,000	17,500,000
	Total	**20,000,000**	**17,500,000**

8	**Short-term accrued expenses**	**30-06-26**	**01-01-26**
	Short-term accrued expenses	10,000,000	(48,500,000)
	Cộng	**10,000,000**	**(48,500,000)**

9	**Other short-term payments**	**30-06-26**	**01-01-26**
	Other short-term payments	1,870,010,000	1,870,285,000
	Total	**1,870,010,000**	**1,870,285,000**

10	**Owner's equity**	**30-06-26**	**01-01-26**
	Contributed capital	114,000,000,000	114,000,000,000
	Development and investment funds	497,638,934	497,638,934
	Other reserves	472,910,044	472,910,044
	Retained earnings	(15,123,805,521)	(15,218,955,906)
	Total	**99,846,743,457**	**99,751,593,072**

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1	**Revenue from sales of goods and rendering of services**	**QUARTER II**		**CUMULATIVE FROM THE BEGINNING OF THE YEAR TO THE END OF THE QUARTER**	
		2026	**2025**	**2026**	**2025**
	Revenue from sales of goods and rendering of services	2,215,154,000	3,313,581,000	3,225,680,000	3,313,581,000
	Total	**2,215,154,000**	**3,313,581,000**	**3,225,680,000**	**3,313,581,000**

2	**Cost of goods sold and services rendered**	**QUARTER II**	**CUMULATIVE FROM THE BEGINNING OF THE**

			YEAR TO THE END OF THE QUARTER	
	2026	**2025**	**2026**	**2025**
Cost of goods sold and services rendered	2,178,840,000	3,259,260,000	3,172,800,000	3,259,260,000
Total	**2,178,840,000**	**3,259,260,000**	**3,172,800,000**	**3,259,260,000**

3	**Financial income**	**QUARTER II**		**CUMULATIVE FROM THE BEGINNING OF THE YEAR TO THE END OF THE QUARTER**	
		2026	**2025**	**2026**	**2025**
	Deposit interest	310,311	469,998	637,194	544,429
	Total	**310,311**	**469,998**	**637,194**	**544,429**

4	**Financial expenses**	**QUARTER II**		**CUMULATIVE FROM THE BEGINNING OF THE YEAR TO THE END OF THE QUARTER**	
		2026	**2025**	**2026**	**2025**
	Financial expenses	(378,444,234)	(377,156,960)	(378,444,234)	(377,156,960)
	Loan interest	-	-	-	-
	Total	**(378,444,234)**	**(377,156,960)**	**(378,444,234)**	**(377,156,960)**

5	**Selling expenses**	**QUARTER II**		**CUMULATIVE FROM THE BEGINNING OF THE YEAR TO THE END OF THE QUARTER**	
		2026	**2025**	**2026**	**2025**
	Selling expenses	222,090,122	103,024,236	336,811,043	219,253,082
	Total	**222,090,122**	**103,024,236**	**336,811,043**	**219,253,082**

Hanoi, July 30, 2026

Preparer	Chief Accountant	Chairman
NGUYEN THI THUY DUYEN	NGUYEN THI THUY DUYEN	LE CHI LONG

M.S.D.N: 0305020995-C.T.C
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Q. ĐỐNG ĐA - T.P HÀ NỘI