HOA PHAT GROUP JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENT

THREE-MONTH PERIOD ENDED 30 JUNE 2026

JULY 2026

HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

Form B 01 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 Jun 2026

	Code	Note	30 Jun 2026 VND	01 Jan 2026 VND
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 150)	**100**		**1,073,141,808,706**	**1,383,355,031,957**
Cash and cash equivalents	**110**	**VI.1**	**547,385,259,764**	**484,137,929,006**
Cash	111		98,713,492,644	38,764,857,088
Cash equivalents	112		448,671,767,120	445,373,071,918
Short-term investments	**120**		**124,514,190,411**	**267,361,105,765**
Held-to-maturity investments	123		124,514,190,411	267,361,105,765
Accounts receivable – short-term	**130**		**346,119,448,772**	**597,532,351,527**
Accounts receivables from customers	131		316,563,453,012	225,070,769,168
Prepayments to suppliers	132		13,224,320,814	4,685,352,083
Other short-term receivables	135	VI.3	16,331,674,946	367,776,230,276
Inventory	**140**		**2,762,749,330**	**1,986,588,655**
Inventory	141		2,762,749,330	1,986,588,655
Other current assets	160		**52,360,160,429**	**32,337,057,004**
Short-term prepaid expenses	161		50,411,502,416	30,307,726,930
Deductible value added tax	162		801,548,211	882,220,272
Tax and other receivable from the State Treasury	163		1,147,109,802	1,147,109,802

HOA PHAT GROUP JOINT STOCK COMPANY
Address: Pho Noi A Industrial Zone, Nguyen Van Linh Ward, Hung Yen Province, Vietnam
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HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

Form B 01 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION - CONTINUED
As at 30 Jun 2026

	Code	Note	30 Jun 2026 VND	01 Jan 2026 VND
Non-current assets (200 = 210 + 220 + 230 + 250 + 260)	**200**		**102,853,923,423,140**	**97,287,423,659,648**
Accounts receivables – long-term	**210**		**1,996,218,461,019**	**4,195,000,000**
Other long-term receivables	215	VI.3	1,996,218,461,019	4,195,000,000
Fixed assets	**220**		**29,822,052,517**	**38,934,232,937**
Tangible fixed assets	221	VI.5	24,648,270,365	32,832,232,331
Cost	*222*		186,555,359,428	187,305,906,852
Accumulated depreciation	*223*		(161,907,089,063)	(154,473,674,521)
Intangible fixed assets	227	VI.6	5,173,782,152	6,102,000,606
Cost	*228*		29,662,833,440	29,662,833,440
Accumulated amortisation	*229*		(24,489,051,288)	(23,560,832,834)
Investment properties	**240**	**VI.7**	**73,001,017,186**	**79,481,693,590**
Cost	*241*		259,227,056,200	259,227,056,200
Accumulated depreciation	*242*		(186,226,039,014)	(179,745,362,610)
Long-term assets in progress	**250**		**7,840,967,750**	**7,840,967,750**
Construction in progress	252		7,840,967,750	7,840,967,750
Long-term financial investments	**260**		**100,701,538,052,366**	**97,117,749,440,000**
Investment in subsidiaries	261	VI.2	100,621,138,052,366	97,018,349,440,000
Held-to-maturity investments	265		80,400,000,000	99,400,000,000
Other long-term assets	**270**		**45,502,872,302**	**39,222,325,371**
Long-term prepaid expense	271	VI.8	45,502,872,302	39,222,325,371
TOTAL ASSETS (270 = 100 + 200)	**280**		**103,927,065,231,846**	**98,670,778,691,605**

HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

Form B 01 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF FINANCIAL POSITION - CONTINUED

As at 30 Jun 2026

	Code	Note	30 Jun 2026 VND	01 Jan 2026 VND
RESOURCES				
LIABILITIES (300 = 310 + 330)	**300**		**3,732,354,010,804**	**4,239,852,223,395**
Short-term liabilities	**310**		**3,442,354,010,804**	**1,380,352,223,395**
Accounts payable to suppliers	311		35,127,089,178	38,729,574,662
Dividend Payable	313		1,378,434,131	717,420,631
Tax and other payables to the State Treasury	314	VI.9	152,729,821,635	5,336,528,393
Payables to employees	315		2,256,471,800	12,474,675,078
Short-term accrual expenses	316		19,308,014,959	17,879,140,141
Short-term unearned revenues	319		26,428,886,539	3,912,768,409
Other short-term payables	320	VI.10	13,584,229,658	22,464,299,289
Short-term borrowings and finance lease liabilities	321		2,482,000,000,000	400,000,000,000
Bonus and welfare fund	323		709,541,062,904	878,837,816,792
Long term liabilities	**330**		**290,000,000,000**	**2,859,500,000,000**
Long-term borrowings	339		290,000,000,000	2,859,500,000,000
EQUITY	**400**		**100,194,711,221,042**	**94,430,926,468,210**
Owner's equity	411	VI.11	76,754,658,550,000	76,754,658,550,000
Ordinary shares with voting right	*411a*		*76,754,658,550,000*	*76,754,658,550,000*
Investment and development fund	418		7,674,986,650,000	-
Other equity	414		1,388,437,800,829	1,388,437,800,829
Retained profits	420		14,376,628,220,213	16,287,830,117,381
- *Retained profit brought forward*	*420a*		9,598,377,264,103	*2,213,660,502,223*
- *Retained profit for the current period*	*420b*		4,778,250,956,110	*14,074,169,615,158*
TOTAL RESOURCES (440 = 300 + 400)	**440**		**103,927,065,231,846**	**98,670,778,691,605**

Hung Yen, 30 July 2026

General Accountant	Chief Accountant	General Director
Nguyen Dieu Linh	Pham Thi Kim Oanh	Nguyen Viet Thang

CÔNG TY CỔ PHẦN TẬP ĐOÀN HÒA PHÁT
M.S.D.N: 0900189284 - C.T.C.P
TỈNH HƯNG YÊN

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HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

Form B 02 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF INCOME
For the three-month period ended 30 Jun 2026

	Code	Note	Three-month period ended 30 Jun 2026 VND	Three-month period ended 30 Jun 2025 VND	Six-month period ended 30 Jun 2026 VND	Six-month period ended 30 Jun 2025 VND
Revenue from sales of goods and provision of services	01	VII.1	133,897,546,249	139,115,412,599	172,579,139,181	177,662,880,141
Revenue deductions	02		-	-	-	1,460,500
Net revenue (10 = 01 - 02)	10		133,897,546,249	139,115,412,599	172,579,139,181	177,661,419,641
Cost of sales	11	VII.2	104,989,144,127	103,317,815,582	129,433,342,364	126,525,372,761
Gross profit (20 = 10 - 11)	20		28,908,402,122	35,797,597,017	43,145,796,817	51,136,046,880
Profit/loss on disposal of investment property	21					
Financial income	22	VII.3	4,816,864,243,619	2,378,847,572,259	9,975,683,944,853	5,499,712,962,181
In which: Profits transferred from subsidiaries			*4,806,064,597,000*	*2,364,062,239,420*	*9,894,708,446,834*	*5,472,496,332,151*
Financial expenses	23	VII.4	18,121,568,494	54,651,901,114	45,931,157,532	62,018,961,390
In which: Interest expense	*24*		*18,121,568,494*	*54,651,098,630*	*45,931,157,532*	*62,018,158,906*
Selling expenses	25		-	-	-	10,709,626
General and administration expenses	26	VII.5	49,582,758,613	27,771,268,365	112,394,505,190	108,802,204,269
Net operating profit (30 = 20 + 21 – 22 – 26)	30		4,778,068,318,634	2,332,221,999,797	9,860,504,078,948	5,380,017,133,776
Other income	31		237,050,000	30,016,423	237,050,000	30,082,136
Other expenses	32		54,412,524	375	54,448,616	51,027,882,0
Other profit (40 = 31 - 32)	40		182,637,476	30,016,048	182,601,384	(20,945,746)
Accounting profit before tax (50 = 30 + 40)	50		4,778,250,956,110	2,332,252,015,845	9,860,686,680,332	5,379,996,188,030
Current income tax expense	51		-	-	-	-
Net profit after tax (60 = 50 - 51)	60		4,778,250,956,110	2,332,252,015,845	9,860,686,680,332	5,379,996,188,030

Hung Yen, 30 July 2026

General Accountant	Chief Accountant	General Director
Nguyen Dieu Linh	Pham Thi Kim Oanh	Nguyen Viet Thang

M.S.D.N: 0900189284 - C.T.C.P CÔNG TY CỔ PHẦN TẬP ĐOÀN HÒA PHÁT TỈNH HƯNG YÊN

HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

Form B 03 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF CASH FLOWS

(Indirect method)

For the three-month period ended 30 Jun 2026

	Code	Note	Three-month period ended 30 Jun 2026 VND	Three-month period ended 31 Jun 2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	**01**		**9,860,686,680,332**	**5,379,996,188,030**
Adjustments for:				
Depreciations and amortisations	02		16,611,990,786	23,549,802,713
Foreign exchange gains/losses arising from the revaluation of foreign currency-denominated monetary items	04		63,360	802,484
(Gains)/loss from investments	05		(9,940,006,971,350)	(5,499,334,194,910)
Interest expense	06		45,931,157,532	62,018,158,906
Operating profit before change in working capital	**08**		**(16,777,079,340)**	**(33,769,242,777)**
Change in receivables	09		(1,728,529,886,203)	(102,142,167,576)
Change in inventory	10		(776,160,675)	(1,070,199,987)
Change in payables and other liabilities (Excluding interest payable, corporate income tax)	11		151,402,690,465	(28,068,556,847)
Change in prepaid expenses	12		(26,384,322,417)	(33,529,539,348)
Interest paid	14		(48,696,383,560)	(44,072,180,824)
Other payments for operating activities	17		(785,831,528,888)	(270,209,062,848)
Net cash flows from operating activities	**20**		**(2,455,592,670,618)**	**(512,860,950,207)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(707,018,939)	(850,625,713)
Cash proceeds from disposal of fixed assets and other long-term assets.	22		237,050,000	375,840,000
Payments for purchase of debt instruments of other entities	23		(1,035,000,000,000)	(588,767,090,411)
Receipts from collecting loans, sales of debt instruments of other entities	24		1,189,767,090,411	357,546,575,342
Payments for investments in other entities	25		(3,616,000,000,000)	(9,430,000,000,000)
Proceeds from recovery of investments in other entities	26		13,211,387,634	249,997,980,000
Receipts of interests on term deposits and loans, dividend & distributed profit received	27		10,291,903,406,270	5,504,609,561,375
Net cash flows from investing activities	**30**		**6,843,411,915,376**	**(3,907,087,759,407)**

HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

Form B 03 - DN
(Issued under Circular No. 9/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

SEPARATE STATEMENT OF CASH FLOWS - CONTINUED

(Indirect method)

For the three-month period ended 30 Jun 2026

	Code	Note	Three-month period ended 31 Jun 2026 VND	Three-month period ended 31 Jun 2025 VND
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		3,162,000,000,000	5,024,500,000,000
Payments to settle loan principals	34		(3,649,500,000,000)	(102,000,000,000)
Payments of dividends	36		(3,837,071,914,000)	-
Net cash flows from financing activities	**40**		**(4,324,571,914,000)**	**4,922,500,000,000**
Net cash flows during the period (50 = 20 + 30 + 40)	**50**		**63,247,330,758**	**502,551,290,386**
Cash and cash equivalents at the beginning of the year	**60**		**484,137,929,006**	**319,257,876,941**
Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)	**70**	**VI.1**	**547,385,259,764**	**821,809,167,327**

Hung Yen, 30 July 2026

General Accountant	Chief Accountant	General Director
Nguyen Dieu Linh	Pham Thi Kim Oanh	Nguyen Viet Thang

M.S.D.N.: 0900189284 C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN HÒA PHÁT
TỈNH HƯNG YÊN

HARMONY FOR JOINT DEVELOPMENT

Form B 09 - DN
(Issued under Circular No. 99/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

I. Reporting entity's features

1. Form of ownership

Hoa Phat Group Joint Stock Company ("the Company") is incorporated as a joint stock company in Vietnam.

2. Principal activities

- Office leasing;
- Financial investments;

3. Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

4. Group structure

	• **Subsidiaries Tier 1**	Rate of direct interest	Rate of voting rights
1	**Hoa Phat Iron and Steel Joint Stock Company** Address: No 66 Nguyen Du, Nguyen Du ward, Hai Ba Trung district, Hanoi city, Vietnam	99,9990%	99,9989%
2	**Hoa Phat Steel Products Joint Stock Company** Address: No 39 Nguyen Dinh Chieu, Le Dai Hanh ward, Hai Ba Trung district, Hanoi city, Vietnam	99,9960%	99,9960%
3	**Hoa Phat Agriculture Development Joint Stock Company** Address: Pho Noi A industial zone, Giai Pham commune, Yen My district, Hung Yen province, Vietnam	84,5357%	84,9992%
4	**Hoa Phat Real Estate Development Joint Stock Company** Address: No 66 Nguyen Du, Nguyen Du ward, Hai Ba Trung district, Hanoi city, Vietnam	99,9811%	99,9811%
5	**Hoa Phat Home Appliances Joint Stock Company** Address: No 39 Nguyen Dinh Chieu, Le Dai Hanh ward, Hai Ba Trung district, Hanoi city, Vietnam	99,9167%	99,9167%

- **Subordinator:**

Branch of Hoa Phat Group Joint Stock Company in Hanoi
Address: No 66 Nguyen Du, Hai Ba Trung district, Hanoi city, Vietnam

Branch of Hoa Phat Group Joint Stock Company in Danang
Address: No 171 Truong Chinh street, Thanh Khe district, Danang city, Vietnam

Branch of Hoa Phat Group Joint Stock Company in Ho Chi Minh city
Address: No 22 Vo Van Kiet, Nguyen Thai Binh Ward, 1 District, Ho Chi Minh City, Vietnam

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

II. Accounting period and currency.

1. Annual accounting period of the Company is from 1 January to 31 December.

2. Accounting currency of the Company is Vietnam Dong ("VND").

III. Underlying reporting standards and policies.

1. Accounting policies

The Company applies Circular 99/2026/TT-BTC dated 27 October 2026 by MOF on guidelines for accounting system for enterprise.

2. Declaration of compliance with Accounting Standards and System.

The separate financial statements are prepared in accordance with Vietnamese Accounting Standards, Vietnamese Accouting System for Enterprises and relevant statutory requirement applicable to preparation and presentation of financial statement.

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

IV. Applicable accounting policies.

1. Foreign currency transactions

Transactions in currencies other than VND during the year have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rates (for assets) and selling rates (for liabilities) at the end of the annual accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

All foreign exchange differences are recorded in the separate statement of income.

2. Principles of recognition of cash and cash equivalents

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

3. Investments

(a) Investment held-to-maturity

Investments held-to-maturity are those that the Company's Board of Directors has intention and are able to hold to maturity. Investments held to maturity include term bank deposits. These investments are carried at cost less any allowance for doubtful debts.

(b) Investment in subsidiaries and associates

For the purposes of this interim separate financial statement, investments in subsidiaries and associates are initially recorded at cost, including acquisition cost and any directly attributable acquisition costs. Subsequent to initial recognition, these investments are stated at cost less any allowance for impairment. An allowance is made when the investee has suffered a loss, except where such the loss is anticipated by the Company's management before making the investment. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount would have been determined if no allowance had been recognized.

(c) Investments in equity instruments of other entities

Investment in equity instruments of other entities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment values if the investee has suffered a loss, except where such a loss was anticipated by the Company's management before making the investment. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount would have been determined if no allowance had been recognized.

4. Principles of recognition of receivables

Trade and other receivables are stated at cost less allowance for doubtful debts.

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

Allowance for doubtful debts is established for amount of outstanding receivables at the balance sheet date which are overdue more than 6 months or are doubtful of recovery. Increases and decreases to the allowance for doubtful debts balance are recorded as general and administration expense account in the separate statement of income.

5. Principles of recognition of inventories

Recognition principle: Inventories are recognised at the lower price between cost and net realisable value.

Measurement method: Weighted average method.

Recording method: Perpetual inventory system.

Method of allowance: Allowance for inventories is established for the estimated losses arising due to the impairment of value (through diminution, damage or obsolescence, etc.) of inventories owned by the Company, based on appropriate evidences of impairment available at the balance sheet date. Increases and decreases to the allowances for inventories balance are recorded as cost of goods sold account in the separate statement of income.

6. Principles of recognition of fixed assets

Recognition: Fixed assets are stated at cost less accumulated depreciation.

Depreciation method: Straight-line basis method.

7. Principles of recognition of investment properties

Recognition: Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its purchase price, cost of land use rights and any directly attributable expenditures of bringing the property to the condition necessary for it to be capable of operating in the manner intended by management.

Depreciation method: Straight-line basis method.

8. Principles of recognition of prepaid expenses

Prepaid expense: Prepaid expenses comprise short-term and long-term prepaid expenses stated in balance sheet. Prepaid expenses are allocated by time of prepayment corresponding to economic benefit generated from these expenses.

9. Principles of recognition of provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current Junket assessments of the time value of money and the risks specific to the liability.

10. Principles of recognition of equity

Ordinary shares: Ordinary shares are recognised at issuing price, net of incremental costs directly attributable to the issue of shares. Incremental costs directly attributable to the issue of shares, net of tax effects, are recognised as a deduction from captital surplus.

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

11. Principles of recognition of revenue and other incomes

(a) *Services rendered*

Revenue from services rendered is recognised in the separate statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(b) *Rental income*

Rental income from leased property is recognised in the separate statement of income on a straight-line basis over the term of the lease.

(c) *Interest income*

Interest income is recognised on a time basis with reference to the principal outstanding and the applicable interest rate.

(d) *Dividend income*

Dividend income is recognised when the right to receive dividend is established.

V. DISCLOSURE OF INFORMATION COMPARABILITY IN THE SEPARATE FINANCIAL STATEMENTS

Comparative figures are the figures of the audited financial statements for the year ended 31 December 2026.

Certain reclassifications have been made to the prior year's figures to changes in accounting policies, in accordance with the guidance provided in Circular 99/2026/TT-BTC. Details are as follows:

Item	Code	Previously reported amount VND	Adjustment VND	Amount after adjustment VND
Consolidated balance sheet as at 31 December 2025				
Cash and cash equivalents	110	481,464,857,088	2,673,071,918	484,137,929,006
Cash equivalents	112	442,700,000,000	2,673,071,918	445,373,071,918
Short-term investments	120	258,767,090,411	8,594,015,354	267,361,105,765
Held-to-maturity investments	123	258,767,090,411	8,594,015,354	267,361,105,765
Accounts receivable – short-term	130	608,799,438,799	(11,267,087,272)	597,532,351,527
Accounts receivables from customers	131	225,759,760,949	(688,991,781)	225,070,769,168

NOTES TO THE SEPARATE FINANCIAL STATEMENT - CONTINUED

Other short-term receivables	135	378,354,325,767	(10,578,095,491)	367,776,230,276
Accounts receivables – long-term	210	103,595,000,000	(99,400,000,000)	4,195,000,000
Long-term financial investments	260	97,018,349,440,000	99,400,000,000	97,117,749,440,000
Held-to-maturity investments	265	-	99,400,000,000	99,400,000,000
Dividend Payable	313	-	717,420,631	717,420,631
Short-term accrual expenses	316	2,528,188,086	15,350,952,055	17,879,140,141
Other short-term payables	320	38,532,671,975	(16,068,372,686)	22,464,299,289

VI. NOTES TO SEPARATE BALANCE SHEET

1. Cash and cash equivalents

	30 Jun 2026 VND	01 Jan 2026 VND
Cash on hand	608,201,059	820,836,566
Cash in banks	98,105,291,585	37,944,020,522
Cash equivalents	448,671,767,120	442,700,000,000
Total	**547,385,259,764**	**481,464,857,088**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

2. Investment in subsidiaries

Subsidiaries	30 Jun 2026 Cost VND	30 Jun 2026 Allowance VND	01 Jan 2026 Cost VND	01 Jan 2026 Allowance VND
• Hoa Phat Iron and Steel JSC	77,565,220,000,000	-	73,999,220,000,000	-
• Hoa Phat Steel Products JSC	8,849,650,000,000	-	8,799,650,000,000	-
• Hoa Phat Agriculture Development JSC	2,409,268,052,366	-	2,422,479,440,000	-
• Hoa Phat Real Estate Development JSC	10,598,000,000,000	-	10,598,000,000,000	-
• Hoa Phat Home Appliances JSC	1,199,000,000,000	-	1,199,000,000,000	-
	100,621,138,052,366	-	**97,018,349,440,000**	-

Form B 09 - DN
(Issued under Circular No. 99/2026/TT-BTC dated 27 October 2026 of the Ministry of Finance)

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

3. Other receivables

	30 Jun 2026		01 Jan 2026	
	Value VND	**Allowance VND**	**Value VND**	**Allowance VND**
Other receivables – short-term				
Interest receivables	-	-	-	-
Dividends and share of profit receivable	-	-	345,000,000,000	-
Receivable due from employees	598,705,856	-	628,704,227	-
Collaterals	18,285,332	-	18,285,332	-
Receivables under Jointly Controlled Business Cooperation Contracts	-	-	-	-
Others	15,714,683,758	-	22,129,240,717	-
Total	**16,331,674,946**	**-**	**367,776,230,276**	**-**
Other receivables – long-term				
Collaterals	361,195,000,000	-	4,195,000,000	-
Total	**361,195,000,000**	**-**	**4,195,000,000**	**-**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

4. Tangible fixed assets

	Buildings	Machinery and equipment	Motor vehicles	Office equipment	Total
	VND	VND	VND	VND	VND
Cost					
As at 1 Jan 2026	**5,687,295,643**	**7,422,420,999**	**79,181,378,429**	**95,014,811,781**	**187,305,906,852**
Purchase	-	473,361,360	-	233,657,579	707,018,939
Disposal	-	-	(966,254,545)	-	(966,254,545)
Write-Off	-	-	-	(491,311,818)	(491,311,818)
As at 30 Jun 2026	**5,687,295,643**	**7,895,782,359**	**78,215,123,884**	**94,757,157,542**	**186,555,359,428**
Accumulated depreciation					
As at 1 Jan 2026	**4,494,940,973**	**6,017,534,949**	**56,684,930,211**	**87,276,268,388**	**154,473,674,521**
Depreciation	284,365,224	390,999,317	4,701,792,904	3,460,163,483	8,837,320,928
Disposal	-	-	(912,594,568)	-	(912,594,568)
Write-Off	-	-	-	(491,311,818)	(491,311,818)
As at 30 Jun 2026	**4,779,306,197**	**6,408,534,266**	**60,474,128,547**	**90,245,120,053**	**161,907,089,063**
Net book value					
As at 1 Jan 2026	**1,192,354,670**	**1,404,886,050**	**22,496,448,218**	**7,738,543,393**	**32,832,232,331**
As at 30 Jun 2026	**907,989,446**	**1,487,248,093**	**17,740,995,337**	**4,512,037,489**	**24,648,270,365**

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

5. Intangible fixed assets

	Land use rights	Software	Total
	VND	VND	VND
Cost			
As at 1 Jan 2026	**2,755,408,500**	**26,907,424,940**	**29,662,833,440**
Purchase	-	-	-
As at 30 Jun 2026	**2,755,408,500**	**26,907,424,940**	**29,662,833,440**
Accumulated amortisation			
As at 1 Jan 2026	-	**23,560,832,834**	**23,560,832,834**
Amortisation	-	928,218,454	**928,218,454**
As at 30 Jun 2026	-	**24,037,801,287**	**24,037,801,287**
Net book value			
As at 1 Jan 2026	**2,755,408,500**	**3,346,592,106**	**6,102,000,606**
As at 30 Jun 2026	**2,755,408,500**	**2,418,373,652**	**5,173,782,152**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

6. Investment property

	Buildings VND
Cost	
As at 1 Jan 2026	**259,227,056,200**
As at 30 Jun 2026	**259,227,056,200**
Accumulated depreciation	
As at 1 Jan 2026	**179,745,362,610**
Depreciation	6,480,676,404
As at 30 Jun 2026	**186,226,039,014**
Net book value	
As at 1 Jan 2026	**79,481,693,590**
As at 30 Jun 2026	**73,001,017,186**

7. Long-term prepaid expense

	Tools and supplies	Office maintenance expenses	Others	Total
	VND	VND	VND	VND
Balance as at 1 Jan 2026	**500,864,341**	**21,072,943,340**	**17,648,517,690**	**39,222,325,371**
Additions	617,627,407	2,887,013,208	11,713,888,020	15,218,528,635
Allocation for the year	(332,600,675)	(4,980,377,203)	(3,625,003,826)	(8,937,981,704)
Balance as at 30 Jun 2026	**785,891,073**	**18,979,579,345**	**25,737,401,884**	**45,502,872,302**

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

8. Taxes and others payable to State Treasury

	01 Jan 2026 VND		Tax incurred VND	Tax paid VND	30 Jun 2026 VND	
	Receivable	Payable			Receivable	Payable
Value added tax	425,650,100	4,993,691,087	5,172,818,261	(6,278,061,836)	-	425,650,100
Profit tax	721,459,702	-	-	-	-	721,459,702
Personal income tax	-	342,837,306	169,227,302,682	(20,728,765,865)	-	-
Foreign withholding taxes	-	-	1,999,313	(1,999,313)	-	-
Land rent and land tax	-	-	256,319,147	(256,319,147)	-	-
Other taxes	-	-	-	-	-	-
Total	**1,147,109,802**	**5,336,528,393**	**174,658,439,403**	**(27,265,146,161)**	**-**	**1,147,109,802**

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HARMONY FOR JOINT DEVELOPMENT

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

9. Other payables

	30 Jun 2026 VND	01 Jan 2026 VND
Other short-term payables		
Others	13,584,229,658	22,464,299,289
Total	**13,584,229,658**	**22,464,299,289**

10. Dividend, profit payables

	30 Jun 2026 VND	01 Jan 2026 VND
Dividend, profit payables		
Dividend payables	1,378,434,131	717,420,631
Total	**1,378,434,131**	**717,420,631**

HÒA PHÁT
HARMONY FOR JOINT DEVELOPMENT

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

11. Equity

a. Changes in equity

	Share capital	Capital surplus	Retained Profit	Investment and development fund	Total
	VND	VND	VND	VND	VNĐ
As at 1 January 2026	**63,962,502,000,000**	-	**16,029,246,777,223**	**788,437,800,829**	**80,780,186,578,052**
Net profit for the period	-	-	14,074,169,615,158	-	**14,074,169,615,158**
Payment of dividends in the form of shares	12,792,156,550,000	-	(12,792,156,550,000)	-	-
Appropriation to Reward and welfare funds	-	-	(203,429,725,000)	-	**(203,429,725,000)**
Appropriation to bonus fund for Board of Directors and remuneration fund for Board of Managements	-	-	(220,000,000,000)	-	**(220,000,000,000)**
Appropriation to investment and development fund	-	-	(600,000,000,000)	600,000,000,000	-
As at 31 December 2025	**76,754,658,550,000**	-	**16,287,830,117,381**	**1,388,437,800,829**	**94,430,926,468,210**
As at 1 January 2026	**76,754,658,550,000**	-	**16,287,830,117,381**	**1,388,437,800,829**	**94,430,926,468,210**
Net profit for the period	-	-	9,860,686,680,332	-	9,860,686,680,332
Payment of dividends in the form of shares	7,674,986,650,000	-	(7,674,986,650,000)	-	-
Dividend payments in cash	-	-	(3,837,732,927,500)	-	(3,837,732,927,500)
Appropriation to Reward and welfare funds	-	-	(79,169,000,000)	-	(79,169,000,000)
Appropriation to bonus fund for Board of Directors and remuneration fund for Board of Managements	-	-	(180,000,000,000)	-	(180,000,000,000)
Appropriation to investment and development fund	-	-	-	-	-
As at 30 Jun 2026	**84,429,645,200,000**	-	**14,376,628,220,213**	**1,388,437,800,829**	**100,194,711,221,042**

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

b. Shares

	30 Jun 2026 Number of share	01 Jan 2026 Number of share
Authorised share capital	8,442,964,520	7,675,465,855
Issued share capital		
Ordinary shares	8,442,964,520	7,675,465,855
Treasury shares		
Shares in circulation		
Ordinary shares	*8,442,964,520*	*7,675,465,855*
** Par value*	*10,000*	*10,000*

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NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

VII. NOTES TO SEPARATE STATEMENT OF INCOME

1. Revenue

	Three-month period ended 30 Jun 2026 VND	Three-month period ended 30 Jun 2025 VND
Revenue from provision of services	133,897,546,249	139,115,412,599
Total	**133,897,546,249**	**139,115,412,599**

2. Cost of sales

	Three-month period ended 30 Jun 2026 VND	Three-month period ended 30 Jun 2025 VND
Cost of services provided	104,989,144,127	103,317,815,582
Total	**104,989,144,127**	**103,317,815,582**

3. Financial income

	Three-month period ended 30 Jun 2026 VND	Three-month period ended 30 Jun 2025 VND
Interest from deposits and loans	10,798,606,969	14,783,990,226
Dividend received from subsidiaries	4,806,064,597,000	2,364,062,239,420
Gain on disposal of investments	63,360	1,342,613
Others	976,290	-
Total	**4,816,864,243,619**	**2,364,062,239,420**

HOÀ PHÁT
HARMONY FOR JOINT DEVELOPMENT

NOTES TO THE SEPARATE FINANCIAL STATEMENTS - CONTINUED

4. Financial expense

	Three-month period ended 30 Jun 2026 VND	Three-month period ended 30 Jun 2025 VND
Borrowing cost	18,121,568,494	54,651,098,630
	-	802,484
Total	**18,121,568,494**	**54,651,901,114**

5. Other Income

	Three-month period ended 30 Jun 2026 VND	Three-month period ended 30 Jun 2025 VND
Proceeds from disposals of assets	237,050,000	-
Others	-	30,016,423
Total	**237,050,000**	**30,016,423**

6. Other Expenses

	Three-month period ended 30 Jun 2026 VND	Three-month period ended 30 Jun 2025 VND
Residual value from disposals of assets	53,659,977	-
Others	752,547	375
Total	**54,412,524**	**375**

7. General and administration expenses

	Three-month period ended 30 Jun 2026 VND	Three-month period ended 30 Jun 2025 VND
Staff costs	9,676,763,290	5,652,208,487
Amortisation and depreciation expenses	1,536,776,756	2,185,272,220
Outside services and other general and administration expenses	38,369,218,567	19,933,787,658
Total	**49,582,758,613**	**27,771,268,365**

VIII. STATEMENTS FOR PROFIT MOVEMENT EXCEEDING 10%

Profit after tax for three-month period ended 30 Jun 2026 gain VND 4,778 bil, the increase by VND 2,446 bil compared with corresponding period (three-month period ended 30 Jun 2025 gained VND 2,332 bil), explained by the increase in profit transferred from subsidiaries by VND 2,442 bil compared with corresponding period in 2025.

Hung Yen, 30 July 2026

General Accountant	Chief Accountant	General Director
Nguyen Dieu Linh	Pham Thi Kim Oanh	Nguyen Viet Thang

CÔNG TY CỔ PHẦN TẬP ĐOÀN HÒA PHÁT