Người ký:
CÔNG TY
CỔ PHẦN
TẬP ĐOÀN
COTANA
Thời gian ký:
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COTANA GROUP JOINT STOCK COMPANY

SEPARATED FINANCIAL STATEMENT

QUARTER II 2026

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Form No. B01a - DN

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

ASSET	Code	Note	June 30, 2026	January 1, 2026
A. CURRENT ASSETS	**100**		**306.150.300.075**	**300.895.937.808**
I. Cash and cash equivalents	**110**		**28.328.616.533**	**75.454.977.942**
1. Cash	111	V.1.	13.328.616.533	35.366.758.764
2. Cash equivalents	112		15.000.000.000	40.088.219.178
II. Short-term financial investment	**120**	**V.2.**	**43.088.228.768**	**9.590**
1. Trading securities	121		60.428	60.428
2. Provision for davaluation of trading securities	122		(50.838)	(50.838)
3. Investment held to maturity date	123		43.088.219.178	-
III. Short-term receivables	**130**		**199.695.084.340**	**198.754.729.533**
1. Short-term trade accounts receivables	131	V.3.	137.479.920.212	154.025.348.769
2. Short-term advance payments to suppliers	132	V.4.	78.871.975	268.022.999
3. Other short-term receivables	135	V.5.	77.524.122.039	58.389.093.703
4. Provision for short-term doubtful debt	136		(15.387.829.886)	(13.927.735.938)
IV. Inventories	**140**	**V.7.**	**34.980.522.235**	**26.568.207.161**
1. Inventories	141		34.980.522.235	26.568.207.161
V. Short-term biological assets	**150**		-	-
VI. Other current assets	**160**		**57.848.199**	**118.013.582**
1. Short-term prepaid expenses	161	V.8.	18.959.872	42.049.528
2. Deductible value-added tax	162		-	-
3. Taxes and receivables from the State budget	163	V.13.	38.888.327	75.964.054
B. NON-CURRENT ASSETS	**200**		**356.220.721.776**	**357.344.736.595**
I. Long-term receivables	**210**		-	-
II. Fixed assets	**220**		**27.711.625.254**	**28.353.361.555**
1. Tangible fixed assets	221	V.9.	24.558.125.255	25.199.861.556
- *Historical cost*	*222*		*57.141.817.269*	*57.689.284.575*
- *Accumulated depreciation value*	*223*		*(32.583.692.014)*	*(32.489.423.019)*
2. Intangible fixed assets	227	V.10.	3.153.499.999	3.153.499.999
- *Historical cost*	*228*		*3.297.468.989*	*3.297.468.989*
- *Accumulated depreciation value*	*229*		*(143.968.990)*	*(143.968.990)*
III. Long-term biological assets	**230**		-	-
IV. Investment properties	**240**		-	-
V. Long-term work in progress	**250**		-	-
VI. Long-term financial investments	**260**	**V.2.**	**327.377.488.344**	**327.368.104.105**
1. Investments in subsidiaries	261		318.000.797.444	318.000.797.444
2. Investments in associates and joint ventures	262		10.911.878.500	10.911.878.500
3. Investments in other entities	263		1.984.017.688	1.984.017.688
4. Provision for impairment of long-term investments	264		(3.519.205.288)	(3.528.589.527)
VII. Other non-current assets	**270**		**1.131.608.178**	**1.623.270.935**
1. Long-term prepaid expenses	271	V.8.	1.131.608.178	1.623.270.935
TOTAL ASSETS (280=100+200)	**280**		**662.371.021.851**	**658.240.674.403**

Form No. B01a - DN

STATEMENT OF FINANCIAL POSITION

As of June 30, 2026
(continued)

Unit: VND

RESOURCES	Code	Note	June 30, 2026	January 1, 2026
C. LIABILITIES	**300**		**117.795.513.636**	**133.119.652.130**
I. Short-term liabilities	**310**		**97.149.479.658**	**112.473.618.152**
1. Short-term trade payables	311	V.11.	29.368.511.918	38.036.722.165
2. Short-term advances from customers	312	V.12.	66.397.157	111.933.832
3. Short-term taxes and other payables to the State	314	V.13.	837.449.488	3.074.118.302
4. Payables to employees	315		1.478.050.901	2.286.902.201
5. Short-term accrued expenses	316	V.14.	167.220.342	535.932.893
6. Short-term deferred revenue	319	V.16.	1.048.327.849	1.396.734.770
7. Other short-term payables	320	V.15.	32.903.181.627	34.677.539.812
8. Short-term borrowings and finance lease liabilities	321	V.17.	-	3.005.320.062
9. Short-term provisions	322		217.244.931	566.666.667
10. Bonus and welfare funds	323		31.063.095.445	28.781.747.448
II. Long-term liabilities	**330**		**20.646.033.978**	**20.646.033.978**
1. Long-term deferred revenue	337	V.16.	18.159.123.266	18.159.123.266
2. Other long-term payables	338	V.15.	2.486.910.712	2.486.910.712
D. OWNERS' EQUITY	**400**		**544.575.508.215**	**525.121.022.273**
I. Owners' equity	**410**	**V.18.**	**544.575.508.215**	**525.121.022.273**
1. Owners' contributed capital	411		411.492.640.000	411.492.640.000
- *Ordinary shares with voting rights*	*411a*		*411.492.640.000*	*411.492.640.000*
2. Share surplus	412		509.724.891	509.724.891
3. Development and investment fund	418		40.088.588.715	37.023.101.829
4. Retained earnings	420		92.484.554.609	76.095.555.553
- *Retained earnings accumulated as of the end of the previous period*	*420a*		*69.964.581.781*	*45.440.686.693*
- *Retained earnings of the currernt period*	*420b*		*22.519.972.828*	*30.654.868.860*
TOTAL RESOURCES (440=300+400)	**440**		**662.371.021.851**	**658.240.674.403**

Hanoi, July 30, 2026

COTANA GROUP JOINT STOCK COMPANY

Prepared by	**Chief Accountant**	**Legal representative**
Vu Anh Quy	**Tran Trong Dai**	**Nguyen Ngoc Tien**
		(Pursuant to Power of Attorney No. 12/2026/UQ-CNG)

Form No. B02a - DN

INTERIM INCOME STATEMENT

Accounting period from January 01, 2026 to June 30, 2026

Unit: VND

Item	Code	Note	QUARTER II		ACCUMULATED FROM THE BEGINNING OF THE YEAR TO THE END OF THIS PERIOD	
			Current year	Previous year	Current year	Previous year
1 **Revenue from sales of goods and provision of services**	01	VI.1.	**33.597.121.162**	**38.004.273.016**	**62.870.177.984**	**53.633.811.296**
2 **Revenue deductions**	02		-	-	-	-
3 **Net revenue from sales of goods and provision of services (10=01-02)**	10		**33.597.121.162**	**38.004.273.016**	**62.870.177.984**	**53.633.811.296**
4 Cost of goods sold	11	VI.2.	30.394.295.274	36.448.439.768	56.648.673.694	48.527.413.038
5 **Gross profit from sales of goods and provision of services (20=10-11)**	20		**3.202.825.888**	**1.555.833.248**	**6.221.504.290**	**5.106.398.258**
7 Finance income	22	VI.3.	20.563.532.459	27.842.257.242	22.753.071.582	27.847.146.213
8 Finance costs	23	VI.4.	47.156.248	249.412.266	99.056.907	1.298.875.862
Of which: Interest expense	*24*		56.540.487	689.087.500	*108.441.146*	*1.738.551.096*
9 General and administrative expenses	26	VI.7.	2.850.867.914	5.104.843.160	5.734.773.396	6.552.415.295
10 **Operating profit {30=20+(21-22)-(25+26)}**	30		**20.868.334.185**	**24.043.835.064**	**23.140.745.569**	**25.102.253.314**
11 Other income	31	VI.5.	90.909.091	777.017.860	90.909.091	1.833.017.860
12 Other expense	32	VI.6.	17.803.314	(56.087.205)	24.147.166	213.908.074
13 **Other profits (40=31-32)**	40		**73.105.777**	**833.105.065**	**66.761.925**	**1.619.109.786**

INTERIM INCOME STATEMENT

Accounting period from January 01, 2026 to June 30, 2026

(continued)

14	**Accounting profit before tax (50=30+40)**	**50**		**20.941.439.962**	**24.876.940.129**	**23.207.507.494**	**26.721.363.100**
15	Current corporate income tax expense	51	VI.9.	188.305.692	66.866.886	687.534.666	758.108.480
16	**Net profit after tax** (60=50-51-52)	**60**		**20.753.134.270**	**24.810.073.243**	**22.519.972.828**	**25.963.254.620**

Hanoi, July 30, 2026

Prepared by	Chief Accountant	COTANA GROUP JOINT STOCK COMPANY Legal Representative
Vu Anh Quy	Tran Trong Dai	Nguyen Ngoc Tien *(Pursuant to Power of Attorney No. 12/2026/UQ-CNG)*

CÔNG TY CỔ PHẦN TẬP ĐOÀN COTANA
M.S.D.N: 010148298 ★ C.T.C.P ★ P. HOÀNG LIỆT - TP. HÀ NỘI

Form No. B03a - DN

INTERIM SEPARATE CASH FLOW STATEMENT

(Using the indirect method)

Accounting period from January 01, 2026 to June 30, 2026

Unit: VND

ITEM	Code	Note	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
I. Cash flows from operating activities				
1. Profit before tax	***01***		***23.207.507.494***	***26.721.363.100***
2. Adjustments for:				
- Depreciation of fixed assets and investment	02		673.634.450	849.340.633
- Provisions	03		1.450.709.709	1.052.898.287
- Foreign exchange gains/losses from revaluation of items denominated in foreign currencies	04		-	(374.338)
- Gains/losses from investing and financing activities	05		(22.819.833.507)	(29.010.237.735)
- Interest expense	06		108.441.146	1.738.551.096
3. Operating profit before changes in working	***08***		***2.620.459.292***	***1.351.541.043***
- Increase/decrease in receivables	09		16.646.309.336	33.710.609.359
- Increase/decrease in inventories	10		(8.412.315.074)	(3.529.204.493)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(12.835.160.323)	3.895.393.406
- Increase/decrease in prepaid expenses	12		514.752.413	(274.002.492)
- Interest paid	14		(108.441.146)	(1.738.551.096)
- Corporate income tax paid	15		(2.452.540.772)	(359.208.363)
- Other cash payments from operating activities	17		(808.286.055)	(909.122.573)
Net cash flows from operating activities	***20***		***(4.835.222.329)***	***32.147.454.791***
II. Cash flows from investing activities				
1. Payments for acquisitions, construction of fixed assets and other long-term assets	21		(31.898.149)	(35.836.000)
2. Proceeds from liquidation, disposal of fixed assets and other long-term assets	22		90.909.091	1.281.000.000
3. Loans granted and purchases of debt instruments of other entities	23		(43.088.219.178)	-
4 Payments for investments in other entities	25		-	(27.352.300.000)
5. Proceeds from recovery of investments in other entities	26		-	414.360.200
5. Interest received, dividends and profits received	27		3.743.389.218	27.846.771.875
Net cash flows from investing activities	***30***		***(39.285.819.018)***	***2.153.996.075***
III Cash flows from financing activities				
1. Proceeds from borrowings	33		-	29.087.106.567
2. Repayment of borrowings	34		(3.005.320.062)	(39.552.926.030)
Net cash flows from financing activities	***40***		***(3.005.320.062)***	***(10.465.819.463)***

Form No. B03a - DN

INTERIM SEPARATE CASH FLOW STATEMENT

(Using the indirect method)

Accounting period from January 01, 2026 to June 30, 2026

(continued)

Unit: VND

ITEM	Code	Note	From January 1, 2026 to June 30, 2026	From January 1, 2025 to June 30, 2025
Net cash flows during the period (50=20+30+40)	**50**		**(47.126.361.409)**	**23.835.631.403**
Cash and cash equivalents at the beginning of the	**60**		**75.454.977.942**	**9.840.821.315**
Effect of changes in foreign exchange rates on cash and cash equivalents	61		-	374.338
Cash and cash equivalents at the end of the period	**70**	**V.1.**	**28.328.616.533**	**33.676.827.056**

Hanoi, July 30, 2026

COTANA GROUP JOINT STOCK COMPANY

Prepared by	Chief Accounntant	Legal representative
Vu Anh Quy	Tran Trong Dai	Nguyen Ngoc Tien
		(Pursuant to Power of Attorney No. 12/2026/UQ-CNG)

M.S.D.N: 0101482984 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN COTANA
P. HOÀNG LIỆT - TP. HÀ NỘI

Form no. B09a - DN

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

I. General information

1. Structure of ownership

COTANA Group Joint Stock Company (referred to as "the Company") was formerly known as Thanh Nam Construction Co., Ltd., established on June 1, 1993, under Decision No. 2162/QĐ-UB issued by the Chairman of the Hanoi People's Committee. The Company was subsequently converted into Thanh Nam Investment and Construction Joint Stock Company and operated under the initial Certificate of Business Registration No. 0103003621 dated February 4, 2004, issued by the Hanoi Department of Planning and Investment. On August 31, 2017, the Company was renamed COTANA Group Joint Stock Company pursuant to Resolution No. 02/2017/NQ-ĐHĐCĐ-CNG of the General Meeting of Shareholders of Thanh Nam Investment and Construction Joint Stock Company. The Company has amended its Business Registration Certificate 27 times.

According to the Business Registration Certificate No. 0101482984 (27th amendment) dated January 19, 2026, regarding the increase in charter capital and change of the legal representative, the Company's charter capital is **VND 411.492.640.000** *(Vietnamese dong four hundred eleven billion, four hundred ninety-two million, six hundred forty thousand),* with a total of 41.149.264 outstanding shares.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) with the stock code CSC.

2. Operating industry

The Company operates in the construction industry, real estate business.

3. Principal activities

- Construction project finishing; Rental services for motor vehicles;
- Real Estate Services: Real estate consulting services; real estate advertising services; real estate management services; real estate brokerage services; real estate auction services; real estate valuation services; real estate trading floor services; rental of construction machinery and equipment;
- Agency services for purchasing, selling, and consignment of goods; real estate business operations;
- Installation of power lines and substations up to 35KV; installation of electrical systems, water systems, air conditioning systems, and interior/exterior decoration for construction projects;
- Construction of residential buildings, industrial facilities, transportation works, irrigation projects, and infrastructure engineering.
- For conditional business lines, the enterprise shall only operate when it fully satisfies the conditions as prescribed by law.

The Company's head office: Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi, Vietnam.

Form no. B09a - DN

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

4. Normal production and business cycle

The company's normal production and business cycle is completed within a period of no more than 12 months.

5. The Company's structure

a) List of directly controlled subsidiaries:

No.	Name of the company	Address	Voting rights percentage	Ownership interest percentage
1.	Cotana Infrastructure Construction Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	51%	51%
2.	Cotana Consultant Construction Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	51%	51%
3.	Cotana Investment Consultancy and Trading Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	51%	51%
4.	Cotana Capital Housing Investment and Development Joint Stock Company (i)	CM3-03 Camellia, An Van Duong Urban Area, Vy Da Ward, Hue City	71.12%	65.60%
5.	Cotana Ecolife urban Development joint stock company (ii)	DAH2-03A Dahlia, An Van Duong Urban Area, Vy Da Ward, Hue City	64.71%	62.98%

(i) The Company's ownership interest in Cotana Capital Housing Investment and Development Joint Stock Company is 65.60%, comprising: a direct ownership interest of 59.85%; an indirect ownership interest of 1.632% through Cotana Investment Consultancy and Trading Joint Stock Company; an indirect ownership interest of 2.423% through Cotana Construction Consultancy Joint Stock Company; and an indirect ownership interest of 1.694% through Cotana Infrastructure Construction Joint Stock Company.

The Company's voting rights in Cotana Capital Housing Investment and Development Joint Stock Company amount to 71.12%, including: direct voting rights of 59.85%; indirect voting rights of 3.20% through Cotana Investment Consultancy and Trading Joint Stock Company; indirect voting rights of 4.75% through Cotana Construction Consultancy Joint Stock Company; and indirect voting rights of 3.32% through Cotana Infrastructure Construction Joint Stock Company.

(ii) The Company's ownership interest in Cotana Ecolife Urban Joint Stock Company is 62.98%, of which: the Company's direct ownership interest in Cotana Ecolife Urban Joint Stock Company is 61.18%, and the indirect ownership interest through Cotana Construction Consultancy Joint Stock Company is 1.80%.

The Company's voting rights in Cotana Ecolife Urban Joint Stock Company are 64.71%, of which: the Company's direct voting rights in Cotana Ecolife Urban Joint Stock Company are 61.18%, and the indirect voting rights through Cotana Construction Consultancy Joint Stock Company are 3.53%.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

b) List of associates:

No.	Name of the company	Head Office Address	Principal Business Activities	Ownership Interest (%)	Voting Rights (%)
1.	BMS - Thanh Nam Company Limited	Ngoc Liep Industrial Cluster, Kieu Phu Commune, Hanoi	Rebar production	25.09%	25.09%
2.	Cotana Green Landscape Architecture Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	Landscape architecture	20.68%	20.68%
3.	Green Garden Urban Service Joint Stock Company	2nd Floor, CM3-21 Camellia, An Van Duong Urban Area, Vy Da Ward, Hue City	Urban area management services	30%	30%
4.	Cotana Construction Joint Stock Company	Lot CC5A, Linh Dam Peninsula, Hoang Liet Ward, Hanoi	Construction and installation	45%	45%

List of independent accounting units:

The Company has one branch, namely the Branch of COTANA Group Joint Stock Company, located at No. 2-4-6 Street No. 7, Conic Residential Area, Nguyen Van Linh Street, Binh Hung Commune, Ho Chi Minh City, Vietnam. On September 4, 2025 and March 16, 2026, the Company's Board of Directors issued Decisions No. 07/2025/QĐ/CNG and No. 01/2026/QĐ/HĐQT-CNG regarding the termination of operations of the Branch of COTANA Group Joint Stock Company. However, as of the date of issuance of this Report, the Branch is still in coordination with the tax authorities to complete procedures for the termination of the validity of its tax identification number.

6. Explanation on the Comparability of Information in the Interim Separate Financial Statements

The corresponding information, data, and figures presented in the Company's separate interim financial statements for the accounting period from January 1, 2026 to June 30, 2026 are provided for comparative purposes.

7. Number of employees

The number of employees as at June 30, 2026 was 52 (as at December 31, 2025: 49).

II. Accounting period, accounting currency

1. Accounting period

The Company's annual accounting period follows the calendar year, commencing on January 1 and ending on December 31 each year. The Company's interim accounting period commenced on January 1, 2026 and ended on June 30, 2026.

2. Accounting currency

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

The currency used in accounting is Vietnam dong ("VND") accounted under the principle of historical cost, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and the legal regulations related to the preparation and presentation of separate Financial Statements.

III. Applied accounting regime and standards

1. Applied accounting regime and standards

The Company applies the Vietnamese Accounting Standards and the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, which replaces Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the Corporate Accounting Regime.

2. Statement on the compliance to Accounting Standards and Accounting regime

The Company's Separate Financial Statements are prepared and presented in accordance with Vietnamese Accounting Standards and current Vietnamese Accounting regime for enterprises and the laws and regulations in relation to the preparation and presentation of the Separate Financial Statements.

IV. Significant accounting policies

1. Basis and Purpose of Preparation of the Separate Financial Statements

The financial statements prepared are the separate financial statements of the Company's head office and do not include the figures of its branch. The Company prepares these separate financial statements to meet information disclosure requirements, specifically in accordance with Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market. In addition, the Company also prepares consolidated financial statements of the Company and its subsidiaries for the accounting period from January 1, 2026 to June 30, 2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and relevant legal regulations governing the preparation of consolidated financial statements.

Users of the separate financial statements are advised to read these statements in conjunction with the consolidated financial statements in order to obtain comprehensive information on the Company's consolidated financial position, consolidated results of operations, and consolidated cash flows.

2. Estimates

The preparation of the Separate Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim separate financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the disclosure of contingent liabilities and assets as at the date of the interim separate financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Although such accounting estimates are made based on the best knowledge and judgment of the Board of Management, actual results may differ from those estimates and assumptions.

3. Recognition Principles for Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term investments (with maturities not exceeding three months) that are highly liquid, readily convertible into known amounts of cash, and subject to an insignificant risk of changes in value.

4. Accounting Principles for Financial Investments

Trading securities

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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

Trading securities are recognized from the date on which the Company obtains ownership rights and are initially measured at the fair value of the consideration paid at the transaction date, plus transaction costs directly attributable to the acquisition of such securities.

In subsequent accounting periods, investments in securities are measured at cost less any provision for diminution in value of trading securities.

A provision for diminution in value of trading securities is recognized when there is objective evidence that the market value of the securities has declined below their cost, in accordance with prevailing accounting regulations.

Investments in Subsidiaries and Associates

Investment in Subsidiaries

A subsidiary is an entity that is controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee in order to obtain benefits from its activities.

Investment in Associates

An associate is a company over which the Company has significant influence but does not have control over its financial and operating policies, and it 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.

Investments in subsidiaries and associates are initially recognized at cost, which includes the purchase price or capital contribution plus directly attributable costs of the investment. In cases where the investment is made in the form of non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the transaction date.

Dividends and profits from periods prior to the acquisition of the investment are recorded as a reduction of the carrying amount of the investment. Dividends and profits from periods after the acquisition are recognized as income.

Dividends received in the form of shares are only tracked by the increased number of shares; the value of such shares is not recognized.

Provision for impairment of investments in subsidiaries and associates is made at the time of preparing the interim financial statements if the investments have decreased in value compared to their original cost. The provision is calculated as follows:

- For investments whose fair value cannot be determined at the reporting date, the provision is made based on the difference between the actual contributed capital of the parties in the subsidiary or associate and the actual owner's equity, multiplied by the Company's ownership percentage over the total actual contributed capital of all parties in the subsidiary or associate.

Increases or decreases in the required provision for impairment of investments in subsidiaries or associates as of the interim financial reporting date are recognized in financial expenses.

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities refer to investments in equity instruments in which the Company does not have control, joint control, or significant influence over the investee.

These investments are initially recognized at cost, which includes the purchase price or capital contribution plus directly attributable transaction costs. Dividends and profits related to periods prior to the acquisition of the investment are recorded as a reduction in the carrying amount of the investment. Dividends and profits related to periods after the acquisition are recognized as income. Dividends received in the form of shares are only tracked by the increase in the number of shares and are not recognized in value.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

Provision for impairment of investments in equity instruments of other entities is made at the time of preparing the separate interim financial statements if the investments have declined in value compared to their original cost. The provision is determined as follows:

- For investments whose fair value cannot be determined at the reporting date, the provision is calculated based on the difference between the actual contributed capital of the parties in the investee and the actual owner's equity, multiplied by the Company's ownership percentage over the total contributed capital of all parties in the investee.

Increases or decreases in the required provision for impairment of investments in equity instruments of other entities as of the interim financial reporting date are recognized in financial expenses.

5. Accounting Principles for Receivables

Receivables are presented at carrying amount less allowance for doubtful debts.

Receivables are classified based on the following principles:

- Trade receivables represent amounts arising from commercial transactions involving the sale of goods or services between the Company and independent customers.
- Other receivables represent non-commercial amounts not related to sales or purchase transactions.

Allowance for doubtful debts is made for each doubtful receivable based on the aging of overdue debts or the estimated loss that may occur due to the debtor being under liquidation, bankruptcy, or facing similar financial difficulties.

Increases or decreases in the allowance for doubtful debts as of the closing date of the separate interim financial statements are recognized in administrative expenses.

6. Inventory Recognition Principles

Inventories are measured at the lower of cost and net realizable value. The cost of inventories comprises purchase costs, conversion costs, and other directly attributable costs incurred (if any) in bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories is determined using the specific identification method and is accounted for under the perpetual inventory system.

Method for provision for inventory impairment: A provision for inventory impairment is recognized for each inventory item that has suffered a decline in value (i.e., where cost exceeds net realizable value). Increases or decreases in the required provision balance at the reporting date for the preparation of the separate financial statements are recognized in cost of goods sold.

The Company's provision for inventory impairment is made in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to recognize provisions for obsolete, damaged, or substandard inventories, and in cases where the cost of inventories exceeds their net realizable value at the end of the financial year.

As at June 30, 2026, the Company has no inventories requiring a provision for impairment.

7. Principles of Fixed Assets Recognition and Depreciation

7.1 Principles of Tangible Fixed Assets Recognition and Depreciation

Tangible fixed assets are recognized at historical cost and presented on the separate interim balance sheet under the headings of cost, accumulated depreciation, and carrying amount.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

The historical cost of tangible fixed assets purchased includes the purchase price (less trade discounts or rebates), taxes, and directly attributable costs incurred to bring the asset to its intended use.

The historical cost of tangible fixed assets constructed by contractors includes the value of the completed construction works handed over, directly related costs, and registration fees.

Subsequent expenditures after initial recognition of tangible fixed assets are added to the cost of the asset when it is certain that such costs will increase future economic benefits. Costs that do not meet this condition are recognized as production and business expenses in the period incurred.

The Company applies the straight-line depreciation method to tangible fixed assets. Tangible fixed assets are classified into groups based on similar nature and usage purpose in the Company's production and business activities, including:

Type of Fixed Asset	*Depreciation Period (years)*
- Buildings and structures	15 – 49
- Machinery and equipment	05 – 10
- Transportation vehicles	06 – 07
- Management equipment and tools	03 – 06
- Other fixed assets	03

Gains or losses arising from the disposal or sale of assets are the difference between the proceeds from disposal and the carrying amount of the assets and are recognized in the income statement.

7.2 *Principles of Intangible Fixed Assets Recognition and Depreciation*

Intangible fixed assets are recognized at cost and presented on the separate interim balance sheet under the headings of cost, accumulated amortization, and carrying amount.

The cost of intangible fixed assets includes all expenses incurred by the Company to acquire the asset up to the date the asset is ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period, unless these costs are directly attributable to a specific intangible fixed asset and increase the economic benefits from that asset.

When intangible fixed assets are sold or disposed of, their cost and accumulated amortization are written off, and any gain or loss arising from the disposal is recognized in income or expense in the period.

The Company’s intangible fixed assets consist of accounting software and land use rights with indefinite terms.

Costs related to computer software programs that are not an integral part of related hardware are capitalized. The cost of computer software includes all expenses incurred by the Company up to the time the software is put into use. Computer software is amortized on a straight-line basis over three years.

Land use rights with indefinite useful lives are not amortized.

8. Principles of Prepaid Expenses Recognition and Allocation

Prepaid expenses include actual costs incurred that relate to the operating results of multiple accounting periods. Prepaid expenses consist of supplies used awaiting allocation and other prepaid costs.

Supplies: Supplies that have been put into use are allocated to expenses on a straight-line basis over a period ranging from one to three years.

9. Accounting Principles for Payables

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

Payables are amounts payable to suppliers and other parties. Payables include amounts payable to sellers and other payables. Payables are not recognized at amounts lower than the obligations to be paid.

The classification of payables is carried out according to the following principles:

- Accounts payable to sellers include amounts arising from commercial transactions for the purchase of goods, services, and assets where the seller is an independent entity from the buyer, including amounts payable between the parent company and its subsidiaries;
- Other payables include amounts payable that are non-commercial and not related to purchase, sale, or provision of goods and services transactions.

Payables are monitored in detail by each party and payment term.

10. Principles of Loan Recognition

Loans are recognized based on receipts, bank documents, loan agreements, and finance lease contracts.

Loans and finance leases are tracked by each borrower, maturity.

11. Principles of Accrued Expenses Recognition

The company's accrued expenses include amounts estimated in advance for completed work volume, representing actual costs incurred during the reporting period but not yet paid due to the absence of invoices or incomplete accounting documents. These costs are recorded as production and business expenses for the reporting period.

The estimation of production and business expenses in the period is calculated carefully with reasonable and reliable evidence regarding the expenses to be accrued, ensuring that the amount recorded in this account corresponds appropriately to the actual costs incurred.

12. Principles of Unearned Revenue Recognition

The company's unearned revenue during the accounting period is the amount of revenue received in advance from customers for one or more periods related to office rental at Cotana Building, Lot CC5A Linh Dam Peninsula, Hoang Liet Ward, Hanoi City.

13. Principles of Owner's Equity Recognition

Owners' equity contributions are recognized based on the actual amounts contributed by shareholders.

Share premium is recognized as the difference between the issuance price and the par value of shares upon initial issuance and subsequent issuances.

Undistributed earnings represent the profit generated from the Company's operations after deducting corporate income tax expenses for the current year and adjustments arising from the retrospective application of changes in accounting policies and the retrospective correction of material prior-period errors.

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws and regulations, and upon approval by the General Meeting of Shareholders.

Dividends are recognized as liabilities in the Company's separate balance sheet after the issuance of the dividend declaration by the Board of Directors, the announcement of the record date, and the confirmation of the list of securities holders entitled to receive dividends by the Vietnam Securities Depository and Clearing Corporation.

14. Principles and Methods of Revenue and Other Income Recognition

The Company's revenue comprises construction revenue, equipment and office leasing revenue, and revenue from the provision of other services.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (Continued)

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

Revenue from rendering of services

Revenue from service transactions is recognized when the outcome of such transactions can be measured reliably. Where a service transaction relates to multiple accounting periods, revenue is recognized in each period based on the stage of completion of the transaction at the reporting date of that period's separate financial statements. The outcome of a service transaction is considered reliably measurable when all of the following four (4) conditions are satisfied:

- Revenue can be measured with reasonable certainty. Where a contract provides the buyer with the right to return the purchased services under specified conditions, revenue is recognized only when such conditions no longer exist and the buyer no longer has the right to return the services rendered;
- 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 reporting date can be reliably determined; and
- The costs incurred for the transaction and the costs to complete the transaction can be reliably measured.

Revenue from real estate sales

Revenue from real estate sales, where the Company acts as the developer, is recognized when all of the following five (5) conditions are simultaneously satisfied:

- The real estate has been fully completed and handed over to the buyer, and the Company has transferred the significant risks and rewards of ownership to the buyer;
- The Company no longer retains managerial involvement to the degree usually associated with ownership nor effective control over the real estate;
- Revenue can be measured with reasonable certainty;
- The Company has received or will receive economic benefits from the real estate sale transaction; and
- The costs related to the real estate sale transaction can be reliably determined.

Construction revenue

Where the outcome of a construction contract can be reliably estimated:

+ For construction contracts under which contractors are entitled to payments based on progress schedules, revenue and related costs are recognized in proportion to the stage of completion of the contract work, as determined by the Company at the end of the financial year;
+ For construction contracts under which contractors are entitled to payments based on the value of work performed, revenue and related costs are recognized in proportion to the completed work volume as confirmed by the customer and reflected in the issued invoices.

Variations in construction volumes, compensation claims, and other income are recognized as revenue only when they have been agreed upon with the customer.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

When the outcome of a construction contract cannot be estimated reliably:
+ Revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.
+ Contract costs are recognised as expenses in the period in which they are incurred.

The difference between the cumulative revenue of a construction contract recognised and the cumulative amount billed according to the contract's planned progress is recognised as amounts due from or due to customers for contract work in progress.

Interest income

Interest income is recognised on an accrual basis and is determined based on the balance of deposit accounts and the applicable interest rates for each period.

Dividends and profit distributions

Dividends and profit distributions are recognised when the Company obtains the right to receive dividends or profits from its capital contributions. Dividends received in the form of shares are only tracked in terms of the additional number of shares received and are not recognised as the value of the shares received.

Advances received from customers are not recognised as revenue in the period.

15. Accounting principles for financial expenses

Financial expenses recognised in the separate statement of profit or loss represent the total financial expenses incurred during the year, not offset against financial income, including interest expenses and provisions for impairment of financial investments.

16. Other accounting principles and methods

Tax obligations

Value Added Tax (VAT)

The Company applies VAT declaration and calculation in accordance with current tax regulations.

Corporate Income Tax (CIT)

Corporate income tax represents the total amount of current tax payable.

Current tax payable is calculated based on taxable income for the year. Taxable income differs from the net profit presented in the separate statement of profit or loss because taxable income excludes income or expenses that are taxable or deductible in other years (including carried-forward losses, if any), and also excludes items that are non-taxable or non-deductible.

The Company applies a corporate income tax rate of 20% on taxable profit.

The determination of the Company's corporate income tax is based on current 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 outcome of an inspection by the competent tax authorities.

Other taxes

Other taxes and fees are declared and paid by the Company to the local tax authorities in accordance with applicable State regulations.

V. Supplementary information on items presented in Separate statement of financial position

1. Cash

	June 30, 2026 VND	January 1, 2026 VND
Cash on hand	438.197.359	416.943.873
Bank deposits	12.890.419.174	34.949.814.891
Cash equivalents	15.000.000.000	40.088.219.178
Bank deposits with original maturities of no more than 3 months	*15.000.000.000*	*40.088.219.178*
Total	**28.328.616.533**	**75.454.977.942**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

2. Financial Investments

a) Short-term Financial Investments

a) Trading securities

Unit: VND

	June 30, 2026			January 1, 2026		
	Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
Total share value	60.428	9.590	(50.838)	60.428	9.590	(50.838)
GTA: Thuan An Wood Processing Joint Stock	*60.428*	*9.590*	*(50.838)*	*60.428*	*9.590*	*(50.838)*
Total	**60.428**	**9.590**	**(50.838)**	**60.428**	**9.590**	**(50.838)**

b) Held-to-maturity investments

	Term	Maturity date	Ammount	Interest rate
Deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam – Nam Hanoi Branch			***40.088.219.178***	
	6 months	05/09/2026	10.000.000.000	6.5%
	6 months	27/07/2026	10.088.219.178	4,75%
	6 months	17/10/2026	20.000.000.000	7,10%
Deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam			***3.000.000.000***	
	6 months	05/11/2026	3.000.000.000	7,50%
	Total		**43.088.219.178**	

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

c) Long-term financial investments

	June 30, 2026			January 1, 2026		
	Historical cost	Provision	Carrrying amount	Historical cost	Provision	Carrrying amount
Investments in subsidiaries	*318.000.797.444*	*(284.667.804)*	*316.700.797.444*	*318.000.797.444*	*(244.774.168)*	*318.000.797.444*
Cotana Infrastructure Construction Joint Stock	6.781.860.332	-	6.781.860.332	6.781.860.332		6.781.860.332
Cotana Construction Consultancy Joint Stock	4.463.000.000	-	4.463.000.000	4.463.000.000	-	4.463.000.000
Cotana Capital Real Estate Investment and Development Joint Stock Company (1)	299.555.310.000	-	299.555.310.000	299.555.310.000	-	299.555.310.000
Cotana Investment, Consultancy and Trading Joint Stock Company	5.900.627.112	-	5.900.627.112	5.900.627.112	-	5.900.627.112
Cotana Ecolife Urban Development Joint Stock Comp	1.300.000.000	(284.667.804)	1.015.332.196	1.300.000.000	(244.774.168)	1.300.000.000
Investments in associates	*10.911.878.500*	*(2.896.694.138)*	*8.015.184.362*	*10.911.878.500*	*(2.945.972.013)*	*7.965.906.487*
BMS Thanh Nam Company Limited	4.311.878.500	(2.434.732.967)	1.877.145.533	4.311.878.500	(2.212.402.718)	2.099.475.782
Cotana Green Architecture and Landscape Joint	600.000.000	-	600.000.000	600.000.000	-	600.000.000
Green Garden Urban Services Joint Stock Company	1.500.000.000	-	1.500.000.000	1.500.000.000	-	1.500.000.000
Cotana Construction Joint Stock Company	4.500.000.000	(461.961.171)	4.038.038.829	4.500.000.000	(733.569.295)	3.766.430.705
Investments in other entities	*1.984.017.688*	*(337.843.346)*	*1.646.174.342*	*1.984.017.688*	*(337.843.346)*	*1.646.174.342*
Thanh Nam Import-Export Investment Joint Stock	550.000.000	(44.769.907)	505.230.093	550.000.000	(44.769.907)	505.230.093
ICC BIG Construction Investment Joint Stock	534.017.688	-	534.017.688	534.017.688	-	534.017.688
Capella Vietnam Joint Stock Company	500.000.000	(293.073.439)	206.926.561	500.000.000	(293.073.439)	206.926.561
Thanh Nam Architecture and Interior Joint Stock	400.000.000	-	400.000.000	400.000.000	-	400.000.000
Total	**330.896.693.632**	**(3.519.205.288)**	**326.362.156.148**	**330.896.693.632**	**(3.528.589.527)**	**327.612.878.273**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

Summary of operations of subsidiaries and associates

Significant transactions between the Company and its subsidiaries and associates during the period

Significant Transactions between the Company and Its Associates during the Period

- Cotana Infrastructure Construction JSC: Construction works.
- Cotana Construction JSC: Construction works.
- Cotana Construction Consulting JSC: Service rental.
- Cotana Capital Housing Investment and Development Joint Stock Company: Construction works.
- Cotana Investment Consulting and Trading JSC: Goods trading and installation services.
- BMS Thanh Nam Co., Ltd.: Service rental.
- Cotana Green Architecture and Landscape JSC: Construction works.
- Green Garden Urban Services JSC: Asset rental.
- Cotana Ecolife Urban JSC: No transactions incurred.

3. Receivables from customers

Unit: VND

		June 30, 2026		January 1, 2026	
		Value	Provision	Value	Provision
a)	**Short-term**				
	Ivland JSC	95.605.238.405	-	105.753.944.118	-
	Ecopark Group JSC	7.437.678.365	-	13.589.575.765	-
	Cotana Capital Housing Investment and Development JSC	8.226.821.197	-	8.861.966.115	-
	Vietnam Construction and Import-Export Joint Stock Corporation (Vinaconex)	10.920.804.241	-	9.121.616.248	-
	Other entities	15.289.378.004	(2.613.047.910)	16.698.246.523	(3.482.337.910)
	Total	**137.479.920.212**	**(2.613.047.910)**	**154.025.348.769**	**(3.482.337.910)**

b) **Receivables from related parties:** *Details are presented in Note VIII.2.*

4. Prepayments to suppliers

		June 30, 2026 VND	January 1, 2026 VND
a)	**Short-term**		
	Ocean Eco-Investment JSC	-	142.845.043
	Other entities	78.871.975	125.177.956
	Total	**78.871.975**	**268.022.999**

b) **Prepayments to suppliers – related parties:** *Details are presented in Note VIII.2.*

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

5. Other receivables

Unit: VND

		June 30, 2026		January 1, 2026	
		Value	Provision	Value	Provision
a)	**Short-term**	**77.524.122.039**	**(12.774.781.976)**	**58.389.093.703**	**(10.445.398.028)**
	Other receivables	76.679.349.984	(12.774.781.976)	57.500.910.680	(10.445.398.028)
	BB Investment and Development One-Member Co., Ltd.(1)	*18.929.875.000*	-	*18.929.875.000*	-
	Cotana Capital Housing Investment and Development JSC	*17.973.218.600*			
	DB Investment and Development One-Member Co., Ltd. (1)	*12.858.125.000*	-	*12.858.125.000*	-
	Kieu Le Construction JSC (2)	*5.596.164.382*	-	*5.396.712.328*	-
	Cotana Group JSC Branch	*5.786.630.133*	*(5.786.630.133)*	*5.786.630.133*	*(5.786.630.133)*
	BEMES Production and Import-Export JSC (3)	*13.976.303.684*	*(6.988.151.843)*	*13.976.303.684*	*(4.658.767.895)*
	Accrued interest income	*1.036.463.764*	-	*283.324.065*	-
	Doan Van Tuan	*268.100.000*	-	*268.100.000*	-
	Other receivables	*254.469.421*		*1.840.470*	
	Advances	844.772.055	-	888.183.023	-
	Nguyen Thi Thu Huong	*520.000.000*	-	*520.000.000*	-
	Other entities	*324.772.055*	-	*368.183.023*	-
	Total	**77.524.122.039**	**(12.774.781.976)**	**58.389.093.703**	**(10.445.398.028)**

(1) Receivables from BB Investment and Development One-Member Limited Liability Company and DB Investment and Development One-Member Limited Liability Company in respect of the transfer of capital contributions in Comaland Investment and Development Joint Stock Company, which Cotana Group Joint Stock Company had entrusted individuals to invest and transfer capital contributions in Comaland Investment and Development Joint Stock Company. As at March 31, 2026, the Company had not yet recovered the proceeds from the transfer of these capital contributions to repay the individual investors who had entrusted the investments.

(2) This represents the capital contribution to Kieu Le Construction Joint Stock Company for implementation of the Kieu Le residential project under Investment Cooperation Contract No. 113/2018/HĐHT/Kieule - Cotana dated April 20, 2018.

(3) Other receivables from Bemes Production and Import-Export Joint Stock Company represent amounts paid by the Company on behalf of Bemes Production and Import-Export Joint Stock Company for land rental under Business Cooperation Contract No. 10/HĐHTKD/Cotana-Bemes dated March 19, 2013, as the Company has not yet completed the procedures for transferring the investor obligations, together with responsibility for fulfilling land-related financial obligations in respect of the VP5 land lot, to Bemes Production and Import-Export Joint Stock Company.

c) **Other receivables – related parties:** *Details are presented in Note VIII.2.*

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

6. Bad Debts

	June 30, 2026		January 1, 2026	
	Historical value	**Recoverable value**	**Historical value**	**Recoverable value**
Total value of receivables and loans that are overdue or not yet due but considered doubtful of recovery				
Trade receivables				
Housing and Urban Development Investment Corporation – One Member Limited Liability	720.914.571	-	720.914.571	-
Hoa Lac – Hoa Binh National Highway 6 BOT Company	1.322.719.462	-	1.322.719.462	-
Saigon – Hanoi Investment JSC	569.413.877	-	1.938.703.877	500.000.000
Other receivables		-		-
Cotana Group JSC Branch	5.786.630.133	-	5.786.630.133	-
BEMES Production and Import-Export JSC	6.988.151.843	-	4.658.767.895	
Total	**15.387.829.886**	**-**	**14.427.735.938**	**500.000.000**

7. Inventories

	June 30, 2026		January 1, 2026	
	Value	**Provision**	**Value**	**Provision**
Goods	11.235.585.367	-	10.554.896.385	-
Work-in-progress (*)	23.744.936.868	-	16.013.310.776	-
Total	**34.980.522.235**	**-**	**26.568.207.161**	**-**

(*) Work-in-progress as at 30 June 2026 includes construction costs incurred for Block XH4; construction of the underground section up to elevation 0.00 (including piles, foundations, walls and floor beams of the first floor) of Block XH1 under the OXH1 social housing – high-rise apartment project; construction of the BT3 sample villa – Laurel Villas; construction of Unit NP-04 – Central Residential Area (including underground works, structural works, finishing works, MEP works and equipment installation) under the Ecogarden Hue project; and the Ha Giang–Tuyen Quang Expressway project, for which the Company acts as the construction contractor.

8. Prepaid expenses

		June 30, 2026 VND	January 1, 2026 VND
a)	**Short-term**	**18.959.872**	**42.049.528**
	Prepaid expenses	18.959.872	42.049.528
b)	**Long-term**	**1.131.608.178**	**1.623.270.935**
	Tools and instruments issued for use, awaiting allocation	127.285.070	59.850.465
	Fire prevention and fighting system installation costs	77.344.161	148.013.952
	Office building renovation and repair costs	317.824.921	627.853.426
	Renovation and repair at Ngoc Liep Complex	190.854.155	230.341.221
	Office rental expenses	409.536.000	546.048.000
	Other prepaid expenses	8.763.871	11.163.871
	Total	**1.150.568.050**	**1.665.320.463**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

9. Increase and decrease in tangible fixed assets

Unit: VND

Item	Buildings and structures	Machinery and equipment	Transportation	Management equipment and tools	Other fixed assets	Total
Historical cost						
Balance as at January 1, 2026	**41.727.811.460**	**5.026.002.926**	**8.280.310.767**	**1.366.159.422**	**1.289.000.000**	**57.689.284.575**
Purchase during the period	-	-	-	31.898.149	-	**31.898.149**
Disposal, liquidation	-	-	(579.365.455)	-	-	**(579.365.455)**
Balance as at June 30, 2026	**41.727.811.460**	**5.026.002.926**	**7.700.945.312**	**1.398.057.571**	**1.289.000.000**	**57.141.817.269**
Accumulated depreciation						
Balance as at January 1, 2026	**17.213.114.656**	**4.345.502.926**	**8.280.310.767**	**1.361.494.670**	**1.289.000.000**	**32.489.423.019**
Quarter 1 2026	612.112.555	56.857.143		4.664.752	-	**673.634.450**
Disposal, liquidation			(579.365.455)			**(579.365.455)**
Balance as at June 30, 2026	**17.825.227.211**	**4.402.360.069**	**7.700.945.312**	**1.366.159.422**	**1.289.000.000**	**32.583.692.014**
Net book value						
As at January 1, 2026	**24.514.696.804**	**680.500.000**	-	**4.664.752**	-	**25.199.861.556**
as at June 30, 2026	**23.902.584.249**	**623.642.857**	-	**31.898.149**	-	**24.558.125.255**

- The net book value of tangible fixed assets pledged as collateral for borrowings as at June 30, 2026 amounted to VND 20,904,966,588 (as at December 31, 2025: VND 21,950,949,907).21.950.949.907 VND)

- The cost of fully depreciated tangible fixed assets that remained in use as at June 30, 2026 amounted to VND 15,165,475,116 (as at December 31, 2025: VND 14,997,836,753).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

10. Increases and decreases in intangible fixed assets

Unit: VND

	Land use rights	Management software	Total
Cost			
Balance as at January 1, 2026	**3.153.499.999**	**143.968.990**	**3.297.468.989**
Balance as at June 30, 2026	**3.153.499.999**	**143.968.990**	**3.297.468.989**
Accumulated depreciation			
Balance as atJanuary 1, 2026	-	**143.968.990**	**143.968.990**
Depreciation for the period	-	-	-
Balance as at June 30, 2026	-	**143.968.990**	**143.968.990**
Net Book Value			
As at January 1, 2026	**3.153.499.999**	-	**3.153.499.999**
As at June 30, 2026	**3.153.499.999**	-	**3.153.499.999**

- The net book value of tangible fixed assets pledged or mortgaged as collateral for loans: VND 3,153,499,999 (as at June 30, 2026: VND 3,153,499,999).

- The original cost of fully depreciated tangible fixed assets still in use as at period-end: VND 143,968,990 (as at June 30, 2026: VND 57,743,990).

11. Trade payables

	June 30, 2026		January 1, 2026	
	Value	Amount available for	Value	Amount available for repayment
a) Short term				
Cotana Infrastructure Construction Joint Stock	4.820.030.618	4.820.030.618	4.820.030.618	4.820.030.618
Vietnam Construction and Import-Export Joint Stock Corporation (Vinaconex)	5.193.269.788	5.193.269.788	5.193.269.788	5.193.269.788
Cotana Green Architecture and Landscape Joint Stock	117.233.731	117.233.731	117.233.731	117.233.731
Do Thanh Aluminium Joint Stock Company	275.903.961	275.903.961	2.355.019.995	2.355.019.995
Vietnam Investment Consulting and	346.734.854	346.734.854	3.243.385.301	3.243.385.301
Other entities	18.615.338.966	18.615.338.966	22.307.782.732	22.307.782.732
Total	**29.368.511.918**	**29.368.511.918**	**38.036.722.165**	**38.036.722.165**

b) **Payables to related parties:** *Details are presented in Note VIII.2.*

12. Advances from customers

	June 30, 2026 VND	January 1, 2026 VND
Short-term		
Other entities	66.397.157	111.933.832
Total	**66.397.157**	**111.933.832**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

13. Taxes and other payables to the State Budget

Unit: VND

		January 1, 2026	Amount payable for the year	Amount paid during the year	June 30, 2026
a)	**Payables**				
	Output VAT	664.231.431	343.023.767	664.231.431	343.023.767
	Personal income tax	376.707.278	528.559.345	679.014.389	226.252.234
	Corporate income tax	2.033.179.593	687.534.666	2.452.540.772	268.173.487
	Total	**3.074.118.302**	**1.559.117.778**	**3.795.786.592**	**837.449.488**
b)	**Receivables**				
	Land and housing tax, land rental charges	75.964.054	-	-	38.888.327
	Total	**75.964.054**	**-**	**-**	**38.888.327**

14. Accrued expenses

	June 30, 2026 VND	January 1, 2026 VND
Short-term		
Accrued cost of completed construction volume		458.440.000
Accrued interest expense	-	2.923.333
Other accrued expenses	167.220.342	74.569.560
Total	**167.220.342**	**535.932.893**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

15.	**Other payables**	**June 30, 2026**	**January 1, 2026**
		VND	**VND**
a)	**Short-term**	**32.903.181.627**	**34.677.539.812**
	Labour union fees	126.420.616	99.501.120
	Social insurance	3.775.865	
	Outstanding balance of Account 141	167.290.643	2.184.678.197
	Thanh Nam Wood and Furniture Enterprise	*142.284.282*	*2.160.642.381*
	Other entities	*25.006.361*	*24.035.816*
	Other payables	32.575.694.503	32.363.360.495
	Pham Manh Long (1)	*25.804.500.000*	*25.804.500.000*
	Le Thi Van Anh (1)	*5.983.500.000*	*5.983.500.000*
	Other entities	*787.694.503*	*575.360.495*
	Deposits received	30.000.000	30.000.000
b)	**Long-term**	**2.486.910.712**	**2.486.910.712**
	Dao Ngoc Thanh (2)	2.486.910.712	2.486.910.712
	Total	**35.390.092.339**	**37.164.450.524**

(1) Represents amounts payable to individuals for share transfers in Comaland Investment and Real Estate Development Joint Stock Company, where the individuals had authorised Cotana Group Joint Stock Company to make capital contributions and transfer capital in Comaland Investment and Real Estate Development Joint Stock

(2) Payable arising from the sale of shares in Hudland Real Estate Investment and Development Joint Stock Company, which Mr. Dao Ngoc Thanh had entrusted the Company to invest in, and other investments in the Company's projects.

b) **Other payables – related parties:** *Details are presented in Note VIII.2.*

16.	**Unearned revenue**	**June 30, 2026**	**January 1, 2026**
		VND	**VND**
a)	***Short-term***	***1.048.327.849***	***1.396.734.770***
	Prepaid office rent	1.048.327.849	1.396.734.770
b)	***Long-term***	***18.159.123.266***	***18.159.123.266***
	Prepaid office rent	18.159.123.266	18.159.123.266
	Vu Hoang Chemical and Environmental Technology Co., Ltd.	*4.596.839.980*	*4.596.839.980*
	Cotana Construction Consulting Joint Stock Company	*1.592.151.367*	*1.592.151.367*
	Thanh Nam Import-Export and Investment Joint Stock Company	*3.244.302.637*	*3.244.302.637*
	Do Van Binh	*2.670.857.495*	*2.670.857.495*
	ICC BIG Construction Investment Joint Stock Company	*2.231.632.735*	*2.231.632.735*
	Other entities	*3.823.339.052*	*3.823.339.052*
	Total	**19.207.451.115**	**19.555.858.036**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

17. Loans and obligations under finance lease

Unit: VND

	June 30, 2026		During the Period		January 1, 2026	
	Value	The amount capable of being repaid	Increase	Decrease	Value	The amount capable of being repaid
a) Short-term loan	-	-	-	**3.005.320.062**	**3.005.320.062**	**3.005.320.062**
Short-term bank loan	-	-	-	***3.005.320.062***	***3.005.320.062***	***3.005.320.062***
Joint Stock Commercial Bank for Investment and Development of Vietnam – [illegible]	-	-	-	3.005.320.062	3.005.320.062	3.005.320.062
Total	-	-	-	**3.005.320.062**	**3.005.320.062**	**3.005.320.062**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

19. Owner''s equity

Unit: VND

a) *Statement of Changes in Owners' Equity*

Items	Owner''s equity	Capital surplus	Investment and development fund	Retained earnings after taxchưa phân	Total
Balance as at January 01, 2025	**374.089.820.000**	**509.724.891**	**31.043.789.307**	**94.802.131.737**	**500.445.465.935**
Increase in capital during the previous year	37.402.820.000	-	-	-	37.402.820.000
Dividend payment in shares	-	-	-	30.654.868.860	30.654.868.860
Allocation to funds	-	-	-	(37.402.820.000)	(37.402.820.000)
Quarter I 2026	**411.492.640.000**	**509.724.891**	**37.023.101.829**	**76.095.555.553**	**525.121.022.273**
Profit for the current year	-	-	-	22.519.972.828	22.519.972.828
Allocation to funds (**)	-	-	3.065.486.886	(3.065.486.886)	-
Appropriation to bonus and welfare fund	-	-	-	(3.065.486.886)	**(3.065.486.886)**
Balance as at June 30, 2026	**411.492.640.000**	**509.724.891**	**40.088.588.715**	**92.484.554.609**	**544.575.508.215**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

b) Details of owners' contributed capital

	June 30, 2026 VND	January 1, 2026 VND
Huynh Thi Mai Dung	42.248.822.000	42.248.820.000
Dao Ngoc Thanh	121.028.171.000	121.028.170.000
Dao Thu Thuy	21.488.984.000	21.488.980.000
Other shareholders	226.726.663.000	226.726.670.000
Total	**411.492.640.000**	**411.492.640.000**

c) Transactions related to capital with owners and distribution of dividends and profits

	From January 01, 2026 to June 30, 2026 VND	From January 01, 2025 to June 30, 2025 VND
Contributed capital	**411.492.640.000**	**374.089.820.000**
Capital contribution at the beginning of the year	411.492.640.000	374.089.820.000
Increase in capital contribution during the period	-	
Decrease in capital contribution during the year	-	-
Capital contribution at the end of the year	411.492.640.000	374.089.820.000
Dividends and profits distributed	-	-

d) Shares

	June 30, 2026 Shares	January 1, 2026 Shares
Number of shares registered for issuance	41.149.264	37.408.982
Number of shares sold to the public	41.149.264	37.408.982
- *Ordinary shares*	*41.149.264*	*37.408.982*
- *Preference shares (classified as equity)*	-	-
Number of shares outstanding	41.149.264	37.408.982
- *Ordinary shares*	*41.149.264*	*37.408.982*
- *Preference shares (classified as equity)*	-	-

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

e) The Company's funds

Unit: VND

Items	January 1, 2026	Increase incurred during the period	Decrease incurred during the period	June 30, 2026
Development investment fun	37.023.101.829	3.065.486.886	-	40.088.588.715
Total	**37.023.101.829**	**3.065.486.886**	-	**40.088.588.715**

* ***Purpose of appropriation and use of the Company's funds***

- The Company's development investment fund is used to expand the scale of production and business or to invest in the Company's in-depth development, in accordance with the provisions of the Company's Charter.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

19. Off-Balance Sheet Items

	June 30, 2026	January 1, 2026
Foreign currencies:		
USD	540,35	546,95

VI. Supplementary information for the items presented in Separate income statement

1. Revenue from sales of goods and provision of services

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
a) Revenue		
Revenue from construction contracts	58.938.330.246	50.498.709.433
Revenues from rendering of services	3.931.847.738	3.135.101.863
Total	**62.870.177.984**	**53.633.811.296**

b) Revenue from related parties: *Details are presented in Note VIII.2.*

2. Cost of goods sold

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
Cost of construction contracts	53.885.055.389	46.578.904.686
Cost of services rendered	2.763.618.305	1.948.508.352
Total	**56.648.673.694**	**48.527.413.038**

3. Financial income

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
a) Financial income		
Interest income from deposits and loans	1.617.652.982	206.445.875
Dividends and distributed profits	21.135.418.600	27.640.326.000
Foreign exchange gains from revaluation	-	374.338
Total	**22.753.071.582**	**27.847.146.213**

4. Financial expenses

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
a) Financial expenses		
Interest on borrowings	108.441.146	1.738.551.096
Provision for impairment of financial investments	-	471.042.988
Reversal of provision for impairment of financial investments	(9.384.239)	(910.718.222)
Total	**99.056.907**	**1.298.875.862**

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

5. Other income

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
Income from disposal of tools and instruments	-	669.552.000
Income from disposal of fixed assets	90.909.091	763.465.860
Other income from contributed assets	-	400.000.000
Total	**90.909.091**	**1.833.017.860**

6. Other expenses

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
Tax penalty expenses	24.147.166	213.907.874
Other expenses		200
Total	**24.147.166**	**213.908.074**

7. General and administrative expenses

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
a) General and administrative expenses incurred during the year	**5.734.773.396**	**6.552.415.295**
Management staff expenses	1.533.246.987	2.057.648.314
Administrative materials expenses		1.901.270
Tools and supplies expenses	12.589.656	23.467.602
Depreciation of fixed assets	285.763.936	431.216.034
Taxes, fees and charges	99.209.457	172.835.334
Provision expenses	2.129.383.948	1.492.573.521
Purchased services expenses	257.381.360	341.148.488
Other cash expenses	1.417.198.052	2.031.624.732
Total	**5.734.773.396**	**6.552.415.295**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

8. Production and business costs by nature

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
Raw materials and supplies costs	29.300.529.530	33.180.609.470
Labour costs	24.105.270.175	10.910.390.647
Depreciation of fixed assets	673.634.450	849.340.633
Purchased services costs	3.691.106.223	8.666.242.264
Other cash expenses	6.802.209.508	3.219.358.812
Total	**64.572.749.886**	**56.825.941.826**

9. Current corporate income tax expense

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
Ordinary Business Activities		
Accounting profit before corporate income tax	23.207.507.494	26.721.363.100
Income exempt from corporate income tax	*21.135.418.600*	*27.640.326.000*
Non-deductible expenses for corporate income tax calculation	2.566.979.704	2.890.309.296
Other adjustments	(1.201.395.270)	
Loss carried forward and offset against profits of operations	-	-
Taxable income for corporate income tax	3.437.673.328	1.971.346.396
Current corporate income tax rate	20%	20%
Current corporate income tax expense on taxable income from normal business operations	687.534.666	394.269.279
Adjustment of corporate income tax expense of prior years to current corporate income tax expense (2)	-	363.839.201
Total current corporate income tax expense	**687.534.666**	**758.108.480**

10. Basic earnings per share

Basic earnings per share are not presented in these separate financial statements but are presented in the consolidated financial statements for the accounting period from January 1, 2026 to June 30, 2026 of Cotana Group Joint Stock Company in accordance with the guidance of Vietnamese Accounting Standard No. 30 – Basic Earnings per Share.

VII. Supplementary information for the items presented in Separate cash flow statement

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
2. Cash proceeds from borrowings during the year		
- Cash received from borrowings under standard loan agreements	-	29.087.106.567
3. Cash repayments of principal during the year		
- Principal repayments under standard loan agreements	3.005.320.062	39.552.926.030

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

VIII. Other information

1. Transactions and balances with related parties

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

a) List of related parties

Related party	**Relationship**
Cotana Infrastructure Construction Joint Stock Company	Subsidiary
Cotana Construction Consulting Joint Stock Company	Subsidiary
Cotana Capital Real Estate Investment and Development Joint Stock C	Subsidiary
Cotana Investment and Trading Consultancy Joint Stock Company	Subsidiary
Cotana Ecolife Urban Joint Stock Company	Subsidiary
BMS Thanh Nam Company Limited	Associate
Cotana Construction Joint Stock Company	Associate
Branch of Cotana Group Joint Stock Company	Branch
Asia - Pacific Securities Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
IDJ Vietnam Investment Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Apec Group Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Asia - Pacific Investment Joint Stock Company	Organization related to Mr. Nguyen Duc Quan
Cotana Kieu Le Joint Stock Company	Organization related to Ms. Dinh Thi Minh Hang
Ecopark Group Joint Stock Company	Organization related to Mr. Bui Tien Hung
Vinaconex Construction Consulting Joint Stock Company	Organization related to Ms. Nguyen Thi Thu Huong
Green Garden Urban Services Joint Stock Company	Organization related to Ms. Nguyen Thi Thu Huong
Mr. Dao Ngoc Thanh	Chairman of the Board of Directors, Major shareholder
Ms. Dao Thu Thuy	Member of the Board of Directors
Ms. Dinh Thi Minh Hang	Member of the Board of Directors
Mr. Bui Tien Hung	Member of the Board of Directors
Mr. Nguyen Duc Quan	Member of the Board of Directors
Mr. Le Van Thanh	General Director
Ms. Nguyen Thi Thu Huong	Deputy General Director
Mr. Nguyen Ngoc Tien	Deputy General Director
Mr. Pham Van Hau	Deputy General Director
Mr. Tran Trong Dai	Chief Accountant
Ms. Nguyen Hai Yen	Head of the Board of Supervisors
Mr. Le Van Dang	Member of the Board of Supervisors
Mr. Dao Hong Son	Member of the Board of Supervisors

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

b) The Company had the following major transactions with related parties during the period:

	From January 01, 2026 to June 30, 2026	From January 01, 2025 to June 30, 2025
	VND	VND
Revenue		
Cotana Construction Joint Stock Company	108.431.762	101.218.186
Cotana Construction Consulting Joint Stock Company	199.304.960	188.114.652
Cotana Investment and Trading Consultancy Joint Stock Company	42.426.263	36.156.300
Cotana Capital Real Estate Investment and Development Joint Stock C	1.431.718.235	1.501.843.076
Cotana Infrastructure Construction Joint Stock Company	46.408.576	53.549.692
BMS Thanh Nam Company Limited	63.060.360	88.761.816
Cotana Green Landscape Architecture Joint Stock Company	108.876.509	97.838.329
Green Garden Urban Services Joint Stock Company	18.454.010	6.503.660
Purchases		
Cotana Investment and Trading Consultancy Joint Stock Company	9.062.222.706	12.807.393.686
Cotana Capital Real Estate Investment and Development Joint Stock C	9.044.149	15.005.522
Green Garden Urban Services Joint Stock Company	3.871.791.421	427.872.657
Cotana Construction Joint Stock Company	151.636.651	24.450.475
Dividends and profit distributions		
Cotana Capital Real Estate Investment and Development Joint Stock C	17.973.318.600	27.232.301.000
Cotana Construction Consulting Joint Stock Company	1.632.100.000	408.025.000
Cotana Investment and Trading Consultancy Joint Stock Company	1.530.000.000	-

c) Balances with related parties	**June 30, 2026**	**January 1, 2026**
	VND	**VND**
Trade receivables		
Cotana Construction Consulting Joint Stock Company	44.140.355	23.285.782
Mr. Dao Ngoc Thanh	2.500.000.000	2.500.000.000
Ms. Dao Thu Thuy	2.641.331.844	2.641.331.844
Cotana Investment and Trading Consultancy Joint Stock Company	1.039.194.694	1.039.194.694
Cotana Construction Joint Stock Company	24.457.061	28.017.975
Cotana Green Landscape Architecture Joint Stock Company	1.501.899.513	1.864.936.521
Ecopark Group Joint Stock Company	7.437.678.365	13.589.575.765
Cotana Capital Real Estate Investment and Development Joint Stock C	8.226.821.197	8.861.966.115
Cotana Infrastructure Construction Joint Stock Company	13.718.390	-

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NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

Trade payables		
Cotana Infrastructure Construction Joint Stock Company	4.820.030.618	4.820.030.618
Cotana Investment and Trading Consultancy Joint Stock Company	1.110.407.091	1.589.634.552
Cotana Construction Joint Stock Company	100.337.492	25.650.841
Cotana Green Landscape Architecture Joint Stock Company	117.233.731	117.233.731
BMS Thanh Nam Company Limited	281.145.803	281.145.803
Cotana Capital Real Estate Investment and Development Joint Stock C	-	1.531.399
Green Garden Urban Services Joint Stock Company	85.682.255	261.804.127
Advances from customers		
BMS Thanh Nam Company Limited	-	3.692.220
Unearned revenue		
Cotana Construction Consulting Joint Stock Company	1.617.829.373	1.643.507.375
Cotana Construction Joint Stock Company	1.032.888.683	1.049.283.737
Cotaña Infrastructure Construction Joint Stock Company	640.374.574	650.539.246
Cotana Investment and Trading Consultancy Joint Stock Company	361.244.949	366.978.951

c) ***Income of key management personnel***

Income of key management personnel during the period is as follows

		From January 01, 2026 to June 30, 2026 VND	From January 01, 2025 to June 30, 2025 VND
Income of key management personnel			
Income of members of the Board of Directors		***306.780.216***	***128.820.000***
Ms. Dinh Thi Minh Hang		264.780.216	87.620.000
Mr. Bui Tien Hung		42.000.000	41.200.000
Income of the Board of Management and other management personn		***451.452.899***	***225.925.129***
Mr. Le Van Thanh	General Director	305.069.790	-
Ms. Nguyen Thi Thu Huong	Deputy General	-	103.963.591
Mr. Tran Trong Dai	Chief Accountant	146.383.109	121.961.538
Income of the Board of Supervisors		***270.166.551***	***332.136.322***
Ms. Nguyen Hai Yen		126.421.445	93.533.333
Mr. Le Van Dang		-	124.000.000
Mr. Dao Hong Son		143.745.106	114.602.989

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS *(continued)*

(These notes form an integral part of and should be read in conjunction with the accompanying separate financial statements.)

3. Comparative information

The comparative figures are derived from the Company's separate financial statements for the financial year ended December 31, 2025, which were audited by Vietnam Auditing and Valuation Company Limited, the reviewed interim financial statements for 2025, and the first-quarter 2026 financial statements prepared by the Company.

Hanoi, July 29, 2026
COTANA GROUP JOINT STOCK COMPANY

Prepared by	Chief Accounntant	Legal representative
Vu Anh Quy	**Tran Trong Dai**	**Nguyen Ngoc Tien**
		(Pursuant to Power of Attorney No. 12/2026/UQ-CNG)

M.S.D.N: 0101482984 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN COTANA
P. HOÀNG LIỆT - TP. HÀ NỘI