CÔNG TY CỔ PHẦN PHÚ TÀI
PHUTAI J.S.C

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Số/No.: 399/CBTT-PT

Quy Nhơn Nam, ngày 28 tháng 08 năm 2026
Quy Nhon Nam, August 28, 2026

CÔNG BỐ THÔNG TIN TRÊN CỔNG THÔNG TIN ĐIỆN TỬ CỦA ỦY BAN CHỨNG KHOÁN NHÀ NƯỚC VÀ SGDCK TP.HCM

DISCLOSURE OF INFORMATION ON THE STATE SECURITIES COMMISION'S PORTAL AND HCM STOCK EXCHANGE'S PORTAL

Kính gửi/ To: **- Ủy ban Chứng khoán Nhà nước/ *The State Securities Commission***
- Sở Giao dịch chứng khoán TP.HCM/ *Hochiminh Stock Exchange*

Tên tổ chức / *Organization name*: CÔNG TY CỔ PHẦN PHÚ TÀI/ PHU TAI J.S.C
- Mã chứng khoán/ *Securities Symbol*: **PTB**
- Địa chỉ trụ sở chính/ *Address*: 278 Nguyễn Thị Định, P. Quy Nhơn Nam, tỉnh Gia Lai/ No. 278 Nguyen Thi Dinh st, Quy Nhon Nam ward, Gia Lai province
- Điện thoại/ *Telephone*: 0256 3847 668 - Fax: 0256 3847 556

Người thực hiện công bố thông tin/ *Submitted by:* Ông/Mr. Phan Quốc Hoài
- Chức vụ/ *Position*: Phó Tổng giám đốc/ Deputy General Director

Loại thông tin công bố: ☒ định kỳ ☐ bất thường ☐ 24h ☐ theo yêu cầu
Information disclosure type: ☒*Periodic* ☐ *Irregular* ☐ *24 hours* ☐ *On demand*

Nội dung thông tin công bố (*)/ Content of Information disclosure:

- Báo cáo tài chính hợp nhất bán niên năm 2026 (đã soát xét)/ *Reviewed Semi-Annual Consolidated Financial Statements for 2026.*
- Báo cáo tài chính riêng bán niên năm 2026 (đã soát xét)/ *Reviewed Semi-Annual Separate Financial Statements for 2026.*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 28/08/2026.
This information was disclosed on Company's Website on August 28, 2026.
Tại đường dẫn: http://phutai.com.vn (mục Báo cáo tài chính)
Available at http://phutai.com.vn (Financial statements)

Tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố.
I commit that all information provided herein is true and accurate; I shall be legally responsible for any misrepresentation.

Tài liệu đính kèm/ Attached Documents:
1. Báo cáo tài chính hợp nhất bán niên năm 2026 (đã soát xét)/ Reviewed Semi-Annual Consolidated Financial Statements for 2026.
2. Báo cáo tài chính riêng bán niên năm 2026 (đã soát xét)/ Reviewed Semi-Annual Separate Financial Statements for 2026.

Đại diện tổ chức/ *Organization representative*
Người UQ CBTT */Party authorized to disclose information*
PHÓ TỔNG GIÁM ĐỐC
DEPUTY GENERAL DIRECTOR

M.S.D.N:4100259236 CÔNG TY CỔ PHẦN PHÚ TÀI TỈNH GIA LAI

PHAN QUỐC HOÀI

Lưu ý: Trường hợp có sự khác biệt hoặc có cách hiểu khác giữa thông tin bằng tiếng Việt và tiếng Anh thì thông tin bằng tiếng Việt được áp dụng.
Note: If there is any difference in words or understanding between the information in Vietnamese and English, the information in Vietnamese shall be used.

INTERIM SEPARATE FINANCIAL STATEMENTS

PHU TAI JOINT STOCK COMPANY

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

(Reviewed)

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

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

THE COMPANY

Phu Tai Joint Stock Company was established under Decision No. 150/QD-BQP dated 10 November 2004 by the Ministry of Defence on the transformation of Phu Tai Company under Military Region 5 into Phu Tai Joint Stock Company.

The Company operates under the Certificate of Business Registration and Tax Registration for Joint Stock Company No. 4100259236, initially issued by the Department of Planning and Investment of Binh Dinh Province (now Gia Lai Province) on 30 December 2004, and subsequently amended. The most recent amendment (the 32st) was issued by the Department of Finance of Gia Lai Province on 27 May 2026.

The Company's head office is located at No. 278, Nguyen Thi Dinh Street, Quy Nhon Nam Ward, Gia Lai Province, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AUDIT COMMITTEE AND INTERNAL AUDIT DEPARTMENT

Members of the Board of Directors, the Board of Management, Audit Committee and Internal Audit Department during the period and to the reporting date are:

Board of Directors

Mr. Le Van Thao	Chairman
Mr. Tran Thanh Cung	Member
Mr. Phan Quoc Hoai	Member
Mr. Nguyen Sy Hoe	Member
Mr. Le Van Loc	Member
Mr. Le Anh Van	Member
Mr. Doan Minh Son	Independent member
Mr. Phan Hong Quy	Independent member

Audit Committee under the Board of Directors

Mr. Doan Minh Son	Chairman
Mr. Phan Hong Quy	Member

Internal Audit Department

Mr. Bui Thuc Hung	Head
Mr. Le Chi Thanh	Member
Mr. Truong Cong Hoang	Member (Resigned on 7 May 2026)

Board of Management

Mr. Nguyen Sy Hoe	General Director
Mr. Tran Thanh Cung	Deputy General Director
Mr. Phan Quoc Hoai	Deputy General Director
Mr. Le Van Loc	Deputy General Director
Mr. Le Van Luan	Deputy General Director
Mr. Le Anh Van	Deputy General Director

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of these Interim Separate Financial Statements are Mr. Le Van Thao - Chairman of the Board of Directors and Mr. Nguyen Sy Hoe - General Director.

AUDITORS

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

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

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

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

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

The Board of Management confirms that the Interim Separate Financial Statements give a true and fair view of the financial position as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

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

Approved, 27 August 2026

Legal Representative

TỔNG GIÁM ĐỐC

M.S.D.N: 4100259236 CÔNG TY CỔ PHẦN PHÚ TÀI TỈNH GIA LAI

NGUYỄN SỸ HÒE

No: 270826.011/BCTC.KT5

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying interim Separate financial statements of Phu Tai Joint Stock Company ("the Company") prepared on 27 August 2026 from page 5 to page 49 including: Interim Separate Statement of financial position as at 30 June 2026, Interim Separate Statement of income, Interim Separate Statement of cash flows for the six-month period then ended and Notes to Interim Separate financial statements.

Board of Management' Responsibility

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

Auditor's Responsibility

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

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

Auditor's Conclusion

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

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC

Pham Anh Tuan
Deputy General Director
Registered Auditor No.: 0777-2023-002-1
Hanoi, 27 August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**2,123,532,048,621**	**2,164,418,672,461**
110	**I. Cash and cash equivalents**	**3**	**420,769,045,963**	**426,479,055,821**
111	1. Cash		420,769,045,963	426,479,055,821
120	**II. Short-term investments**	**4**	**846,236,368,861**	**828,067,892,464**
121	1. Trading securities		44,629,111,972	41,158,050,501
122	2. Allowance for decline in value of trading securities		(5,724,288,594)	(2,581,414,997)
123	3. Short-term held-to-maturity investments		807,331,545,483	789,491,256,960
130	**III. Short-term receivables**		**523,086,477,196**	**417,737,098,945**
131	1. Short-term trade receivables	6	363,277,512,255	372,323,676,367
132	2. Short-term prepayments to suppliers	5	154,274,340,949	81,696,915,879
135	3. Other short-term receivables	7	82,535,900,623	40,260,803,931
136	4. Allowance for short-term doubtful debts		(77,001,276,631)	(76,544,297,232)
140	**IV. Inventories**	**9**	**243,058,038,690**	**403,840,376,969**
141	1. Inventories		243,058,038,690	403,840,376,969
160	**V. Other short-term assets**		**90,382,117,911**	**88,294,248,262**
161	1. Short-term deferred expenses	10	17,644,659,596	13,588,015,730
162	2. Deductible VAT		68,620,897,489	74,706,232,532
163	3. Short-term taxes and other receivables from the State budget	17	4,116,560,826	-
200	**B. NON-CURRENT ASSETS**		**3,498,083,471,455**	**2,062,554,522,569**
210	**I. Long-term receivables**		**13,430,187,376**	**12,279,663,976**
215	1. Other long-term receivables	7	13,430,187,376	12,279,663,976
220	**II. Fixed assets**		**491,741,688,253**	**492,130,414,360**
221	1. Tangible fixed assets	11	486,872,158,574	487,023,478,935
222	*- Historical cost*		*1,189,705,340,885*	*1,192,561,313,257*
223	*- Accumulated depreciation*		*(702,833,182,311)*	*(705,537,834,322)*
227	2. Intangible fixed assets	12	4,869,529,679	5,106,935,425
228	*- Historical cost*		*19,087,566,359*	*19,087,566,359*
229	*- Accumulated amortization*		*(14,218,036,680)*	*(13,980,630,934)*
250	**III. Long-term assets in progress**	**13**	**193,556,407,265**	**7,789,830,251**
252	1. Construction in progress		193,556,407,265	7,789,830,251
260	**IV. Long-term investments**	**4**	**2,739,654,139,882**	**1,489,868,990,526**
261	1. Investments in subsidiaries		2,531,779,283,243	1,274,029,775,243
262	2. Investments in joint ventures and associates		249,307,565,778	249,307,565,778
264	3. Allowance for long-term impairment of other investments		(41,432,709,139)	(33,468,350,495)
270	**V. Other long-term assets**		**59,701,048,679**	**60,485,623,456**
271	1. Long-term deferred expenses	10	56,738,028,323	58,103,309,796
272	2. Deferred income tax assets	33	2,963,020,356	2,382,313,660
280	**TOTAL ASSETS**		**5,621,615,520,076**	**4,226,973,195,030**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION
As at 30 June 2026
(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**2,495,560,327,557**	**1,498,780,117,738**
310	**I. Current liabilities**		**1,322,902,833,475**	**1,408,784,532,117**
311	1. Short-term trade payables	14	205,679,968,830	215,758,082,594
312	2. Short-term prepayments from customers	15	30,398,311,422	37,438,102,111
313	3. Dividends and profit payables	16	332,584,800	303,399,800
314	4. Short-term taxes and other payables to State budget	17	43,989,679,389	60,023,934,950
315	5. Payables to employees		39,356,524,498	55,490,014,752
316	6. Short-term accrued expenses	18	8,516,213,687	6,840,398,498
320	7. Other short-term payables	19	21,709,178,686	15,117,136,914
321	8. Short-term borrowings and finance lease liabilities	21	922,686,225,423	970,749,357,628
323	9. Bonus and welfare fund		50,234,146,740	47,064,104,870
330	**II. Non-current liabilities**		**1,172,657,494,082**	**89,995,585,621**
338	1. Other long-term payables	19	182,213,091	203,173,200
339	2. Long-term borrowings and finance lease liabilities	21	1,156,939,693,685	75,245,447,685
343	3. Provisions for long-term payables	20	15,535,587,306	14,546,964,736
400	**D. OWNER'S EQUITY**	**22**	**3,126,055,192,519**	**2,728,193,077,292**
411	1. Contributed capital		1,004,070,740,000	669,384,030,000
411a	*- Ordinary shares with voting rights*		*1,004,070,740,000*	*669,384,030,000*
412	2. Share premium		26,722,647,000	-
414	3. Other capital		1,800,583,049,244	1,713,747,926,327
420	4. Retained earnings		294,678,756,275	345,061,120,965
420b	*- Retained earnings of the current period*		*294,678,756,275*	*345,061,120,965*
440	**TOTAL CAPITAL**		**5,621,615,520,076**	**4,226,973,195,030**

Approved, 27 August 2026

Preparer	Chief Accountant	Legal Representative
		TỔNG GIÁM ĐỐC
Tran Nguyen Kha	Nguyen Thi My Loan	NGUYỄN SỸ HÒE

M.S.D.N:4100259236 CÔNG TY CỔ PHẦN PHÚ TÀI TỈNH GIA LAI

INTERIM SEPARATE STATEMENT OF INCOME
For the period from 01/01/2026 to 30/06/2026

Code	ITEMS	Note	Current period VND	Prior period VND
01	**1. Revenue from sales of goods and provision of services**	**24**	**1,449,440,574,853**	**1,096,828,919,086**
10	**2. Net revenue from sales of goods and provision of services**		**1,449,440,574,853**	**1,096,828,919,086**
11	**3. Cost of goods sold and provision of services**	**25**	**1,115,479,273,654**	**849,862,916,160**
20	**4. Gross profit from sales of goods and provision of services**		**333,961,301,199**	**246,966,002,926**
22	5. Financial income	26	211,956,327,023	117,343,939,248
23	6. Financial expenses	27	52,589,324,428	24,886,902,782
24	*In which: Interest expense*		*27,988,144,427*	*19,901,074,705*
25	7. Selling expenses	28	114,351,320,113	91,727,906,502
26	8. General and administrative expenses	29	58,495,639,926	74,598,092,124
30	**9. Net profit from operating activities**		**320,481,343,755**	**173,097,040,766**
31	10. Other income	30	3,856,899,126	4,935,346,411
32	11. Other expenses	31	1,906,426,827	3,568,500,928
40	**12. Other profit**		**1,950,472,299**	**1,366,845,483**
50	**13. Total net profit before tax**		**322,431,816,054**	**174,463,886,249**
51	14. Current corporate income tax expense	32	28,333,766,475	23,462,163,924
52	15. Deferred corporate income tax expense	33	(580,706,696)	(1,326,059,519)
60	**16. Profit after corporate income tax**		**294,678,756,275**	**152,327,781,844**

Approved, 27 August 2026

Preparer	Chief Accountant	Legal Representative
		TỔNG GIÁM ĐỐC
Tran Nguyen Kha	Nguyen Thi My Loan	NGUYỄN SỸ HÒE

M.S.D.N:4100259236 CÔNG TY CỔ PHẦN PHÚ TÀI TỈNH GIA LAI

INTERIM SEPARATE STATEMENT OF CASH FLOWS
For the period from 01/01/2026 to 30/06/2026
(Indirect method)

Code	ITEMS	Note	Current period VND	Prior period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***322,431,816,054***	***174,463,886,249***
	2. Adjustment for			
02	- Depreciation and amortization of fixed assets and investment properties		38,986,341,906	30,351,774,603
03	- Allowances and provisions		12,552,834,210	6,012,795,005
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(24,444,420)	(6,118,429,831)
05	- Gains / losses from investment activities		(204,795,494,161)	(102,568,080,145)
06	- Interest expense		27,988,144,427	19,901,074,705
08	***3. Operating profit before changes in working capital***		***197,139,198,016***	***122,043,020,586***
09	- Increase / decrease in receivables		20,739,510,942	105,805,198,228
10	- Increase / decrease in inventories		160,782,338,279	165,771,478,345
11	- Increase / decrease in payables		(26,513,532,106)	(65,988,977,715)
12	- Increase / decrease in deferred expenses		(3,177,944,520)	(2,979,247,984)
13	- Increase / decrease in trading securities		(3,471,061,471)	(8,089,349,786)
14	- Interest paid		(26,908,654,325)	(19,051,933,951)
15	- Corporate income tax paid		(45,228,414,781)	(15,106,599,895)
17	- Other payments on operating activities		(14,083,014,178)	(7,145,116,455)
20	***Net cash flow from operating activities***		***259,278,425,856***	***275,258,471,373***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(321,722,040,386)	(98,714,420,891)
22	2. Proceeds from disposals of fixed assets and other long-term assets		11,703,880,399	6,667,106,230
23	3. Loans and purchase of debt instruments from other entities		(558,436,773,314)	(463,133,484,438)
24	4. Collection of loans and resale of debt instrument of other entities		541,399,068,716	517,804,444,300
25	5. Equity investments in other entities		(1,257,749,508,000)	-
27	6. Interest and dividend received		165,898,880,863	4,575,103,218
30	***Net cash flow from investing activities***		***(1,418,906,491,722)***	***(32,801,251,581)***
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	1. Proceeds from issuance of shares and receipt of contributed capital		160,599,457,000	-
33	2. Proceeds from borrowings		2,539,050,271,610	1,182,993,755,026
34	3. Repayment of principal		(1,506,469,404,139)	(1,087,860,196,133)
36	4. Dividends or profits paid to owners		(40,133,857,000)	(66,924,919,000)
40	***Net cash flow from financing activities***		***1,153,046,467,471***	***28,208,639,893***

INTERIM SEPARATE STATEMENT OF CASH FLOWS
For the period from 01/01/2026 to 30/06/2026
(Indirect method)
(Continued)

Code	ITEMS	Note	Current period VND	Prior period VND
50	**Net cash flows in the period**		**(6,581,598,395)**	**270,665,859,685**
60	**Cash and cash equivalents at the beginning of the year**		**426,479,055,821**	**317,305,626,195**
61	Effect of exchange rate fluctuations		871,588,537	3,695,964,060
70	**Cash and cash equivalents at the end of the period**	**3**	**420,769,045,963**	**591,667,449,940**

Approved, 27 August 2026

Preparer	Chief Accountant	Legal Representative
		TỔNG GIÁM ĐỐC
Tran Nguyen Kha	Nguyen Thi My Loan	NGUYỄN SỸ HÒE

M.S.D.N:4100259236 CÔNG TY CỔ PHẦN PHÚ TÀI TỈNH GIA LAI

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/06/2026

1 GENERAL INFORMATION

1.1 Form of ownership

Phu Tai Joint Stock Company was established under Decision No. 150/QD-BQP dated 10 November 2004 by the Ministry of Defence on the transformation of Phu Tai Company under Military Region 5 into Phu Tai Joint Stock Company.

The Company operates under the Certificate of Business Registration and Tax Registration for Joint Stock Company No. 4100259236, initially issued by the Department of Planning and Investment of Binh Dinh Province (now Gia Lai Province) on 30 December 2004, and subsequently amended. The most recent amendment (the 32rd) was issued by the Department of Finance of Gia Lai Province on 27 May 2026.

The Company's head office is located at No. 278, Nguyen Thi Dinh Street, Quy Nhon Nam Ward, Gia Lai Province, Vietnam.

The Company's charter capital is VND 1,004,070,740,000, equivalent to 100,407,074 shares with a par value of VND 10,000.

The number of employees of the Company as at 30 June 2026 was 2,442 employees (as at 01 January 2026: 2,397 employees).

1.2 Business field: Industrial manufacturing, trading and services.

1.3 Business activities: Main business activities of the Company include:

- Cutting, shaping and finishing of granite, basalt, marble;
- Extraction of granite and basalt; extraction of stone, sand and gravel for use as construction materials;
- Manufacture of beds, wardrobes, tables, chairs and other products of wood;
- Manufacture of crushed stone, stone powder and similar products;
- Office leasing;
- Trading of products from granite, basalt, marble stone.

1.4 The Company's operation in the year that affects the Separate Financial Statements

During the first six months of 2026, the Company's business operations benefited from a number of favorable factors, primarily driven by increased demand for the Company's products in its key export markets and the promotion of public investment activities in the domestic market. In addition, the Company continued to expand its production and business activities by developing additional products such as wood pellets and aluminum and steel products, while strengthening investments in upgrading machinery and equipment and optimizing production processes to enhance operational efficiency. These factors positively supported the Company's business performance during the period.

1.5 Corporate structure

The Company's member entities are as follows:

Name of member entities	Address	Main business activities
380 Enterprise	Quy Nhon Bac Ward, Gia Lai Province	Manufacturing and trading of stone products
Thang Loi Enterprise	Tuy Phuoc Tay Commune, Gia Lai Province	Manufacturing and trading of wood products
Nhon Hoa Construction Materials Enterprise	An Nhon Nam Ward, Gia Lai Province	Stone mining and processing

Name of member entities	Address	Main business activities
Branch in Ho Chi Minh City (i)	Hanh Thong Ward, Ho Chi Minh City	Trading in wooden products
Binh Dinh Stone Processing Factory	Xuan An Commune, Gia Lai Province	Stone trading and processing
Binh Dinh Stone Mining Enterprise	Xuan An Commune, Gia Lai Province	Stone mining and processing
Khanh Hoa Stone Exploitation Enterprise	Dien Tho Commune, Khanh Hoa Province	Stone mining and processing

(i) The branch has ceased operations as part of the restructuring process. The Company is currently carrying out the necessary procedures to close the dependent tax identification number and complete the dissolution of this branch.

Information of Subsidiaries, Associates and Joint ventures of the Company is provided in Note No.04.

2 ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 Accounting period and accounting currency

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

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

2.2 Standards and Applicable Accounting Policies

Applicable Accounting Policies

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

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The Company has applied non-retrospective adjustments to its accounting policies upon the initial adoption of the requirements of Circular No. 99/2025/TT-BTC. The adoption of Circular No. 99/2025/TT-BTC also requires changes in the presentation of certain items in the financial statements. Accordingly, the comparative information has been re-presented and reclassified, where appropriate, to conform to the current period's presentation and to comply with the relevant requirements of Circular No. 99/2025/TT-BTC. Details on the reclassification of comparative information are disclosed in Note 39 of the Interim Separate Financial Statements.

2.4 Basis for preparation of the Interim Separate Financial Statements

The Separate Financial Statements of the Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company.

In the Separate Financial Statements of the Company, the intra-group balances and transactions related to assets, equity, receivables and are eliminated in full.

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

2.5 Accounting estimates

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

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

- Allowance for doubtful debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimated corporate income tax.

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

2.6 Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Separate Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts.

For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.7 Cash and cash equivalents

Cash comprises cash on hand, demand deposits.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8 Financial investments

Trading securities are initially recognized at fair value of the payments at the time the transaction occurs. Costs incurred in purchasing trading securities (if any) such as brokerage, transaction fee, cost of information allowance, taxes, bank's fees and charges,... are recognized in the financial expenses in the period. After initial recognition, trading securities are measured at original cost less allowance for diminution in value of trading securities.

Investments held to maturity comprise term deposits, certificate of deposit, held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, value of these investments is measured at original cost less allowance for devaluation of investments.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

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

Investments in trading securities: allowance shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the allowance date.

Investments in subsidiaries, joint ventures or associates: allowance shall be made based on the Financial Statements of subsidiaries, joint ventures or associates at the allowance date.

Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 Receivables

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

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

2.10 Inventories

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

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

The cost of inventory is calculated using the weighted average method.

Method for valuation of work in process at the end of the year: The value of work in progress is recorded based on actual cost incurred for each unfinished product.

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

2.11 Fixed assets

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

Subsequent measurement after initial recognition

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

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

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

- Buildings, structures	06 - 30 years
- Machinery, equipment	04 - 10 years
- Vehicles, Transportation equipment	06 - 12 years
- Office equipment and furniture	03 - 08 years
- Compensation costs for leveling the site	10 - 25 years
- Right to exploit stone quarries	10 - 25 years

2.12 Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 Operating lease

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

2.14 Deferred expenses

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

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

Types of deferred expenses include:

Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Separate Statement of Income on a straight-line basis according to the lease term of the contract.

Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 6 to 12 months.

Mining operation costs are recognized at historical cost and allocated to annual production and business expenses using the straight-line method over a useful life ranging from 03 to 60 months.

Expenses for major repair of machinery, equipment, workshops and offices are allocated on the straight-line basis over 06 to 36 months. Costs of repairing assets are accumulated based on actual costs incurred and amortized to production and business expenses on a straight-line basis over their useful lives, from 6 to 36 months.

Other deferred expenses are recorded according to their historical costs and allocated on the straight-line basis over their useful lives from 1 to 3 years.

2.15 Payables

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

2.16 Dividend and profit payables

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

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

2.17 Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings in foreign currency, they shall be recorded in detail in terms of types of currency.

2.18 Borrowing costs

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

2.19 Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as interest expenses, land rental, transportation expense, etc which are recorded as operating expenses of the reporting period.

2.20 Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provisions for payables are recognized as operating expenses of the accounting period. In case the provision made for the previous accounting period but not used up exceeds the one made for the current period, the difference is reversed against operating expenses.

Expenses for environmental restoration for mining sites are accrued based on the total estimated restoration expenses and the approved mining duration as authorized by relevant authorities. This accrual ensures the matching principle between revenue and expenses, preventing significant cost fluctuations in the accounting period when the actual restoration is carried out.

2.21 Owner's equity

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

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

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

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

2.22 Revenue

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

Revenue from sale of goods

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

Revenue from provision of services

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

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

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

2.23 Cost of goods sold and provision of services

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

2.24 Financial expenses

Financial expenses include: Borrowing costs; Losses from the disposal and transfer of short-term securities, transaction cost of selling securities; Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc. The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.25 Selling expenses

Selling expenses reflect the actual costs incurred during the process of selling products, goods, and providing services. These expenses primarily include salaries of sales personnel, costs of raw materials and supplies, depreciation of fixed assets used for sales activities, outsourced service costs, and other related expenses.

2.26 General and administrative expenses

General and administrative expenses reflect the Company's overall management costs, primarily including salaries of management personnel, social insurance, health insurance, trade union fees, unemployment insurance for management staff, office supplies, work tools, depreciation of fixed assets used for corporate management, provisions for doubtful debts, outsourced service costs, and other related expenses.

2.27 Corporate income tax

Deferred income tax asset and Deferred income tax liability

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on prevailing corporate income tax rate, tax rates and tax laws enacted at the end of accounting period.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

Current corporate income tax expenses and deferred corporate income tax expenses

Current income tax expense includes the current corporate income tax expense in accordance with the Corporate Income Tax Law. In which:

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

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

Tax incentives policies

According to Investment Registration Certificate No. 1345282631 dated 04 April 2019, amended for the third time on 15 February 2025 and issued by the Department of Planning and Investment of Binh Dinh Province (now Gia Lai Province), the Company's Export Wood Pellet Plant Project located at

Lots A1, A2, A3 and part of Lot A4, Cat Nhon Industrial Cluster, Xuan An Commune, Gia Lai Province is entitled to a preferential corporate income tax ("CIT") rate of 10% for a period of 15 years from the first year in which revenue is generated from the project, together with a tax exemption for 4 years and a 50% reduction of the payable CIT for the subsequent 9 years. The Company has registered to apply the CIT incentives for this project starting from the 2026 tax year.

Current corporate income tax rate

During the accounting period ended 30 June 2026, apart from income eligible for tax incentives from production and business activities, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.28 Related Parties

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

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

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

Details of related party transactions are presented in the Consolidated Financial Statements for the accounting period ended 30 June 2026 of the Company published concurrently by the Company in its Consolidated Financial Statements and Separate Financial Statements for the accounting ended 30 June 2026.

2.29 Segment information

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

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

3 CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
Cash on hand	6,623,249,720	7,531,841,256
Demand deposits	414,145,796,243	418,947,214,565
	420,769,045,963	**426,479,055,821**

Details of demand deposits as at 30 June 2026 were as follow:

	Currency	Term	Interest Rate	Value
				VND
- Military Commercial Joint Stock Bank - Quy Nhon Branch	VND	Non-term	0.05%	126,871,951,203
	USD	Non-term	0.00%	9,704,840,405
- Vietnam Technological And Commercial Joint Stock Bank - Quy Nhon Branch	VND	Non-term	0.50%	100,255,426,225
	USD	Non-term	0.00%	383,324,681
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Tai Branch	VND	Non-term	0.20%	66,582,407,616
	USD	Non-term	0.00%	12,158,351,937
	EUR	Non-term	0.00%	17,064,997
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Phu Tai Branch	VND	Non-term	0.20%	54,085,622,413
	USD	Non-term	0.00%	2,583,105,506
- Other Banks	VND	Non-term	0.10% - 0.20%	36,449,916,502
	USD	Non-term	0.00%	5,053,784,758
				414,145,796,243

4 FINANCIAL INVESTMENTS

a) Trading securities

	Stock Code	Ending balance			Beginning balance		
		Original cost	Fair value	Allowance	Original cost	Fair value	Allowance
		VND	VND	VND	VND	VND	VND
Mobile World Investment Corporation	MWG	5,948,943,000	5,467,000,000	(481,943,000)	-	-	-
FPT Corporation	FPT	16,175,593,739	12,636,000,000	(3,539,593,739)	-	-	-
Vietnam Joint Stock Commercial Bank for Industry	CTG	4,348,502,052	4,074,000,000	(274,502,052)	-	-	-
SSI Securities Corporation	SSI	-	-	-	10,261,190,368	9,377,500,000	(883,690,368)
Sai Gon - Ha Noi Commercial Joint Stock Bank	SHB	-	-	-	5,274,648,750	4,905,000,000	(369,648,750)
Binh Duong Mineral and Construction Joint Stock Company	KSB	-	-	-	5,539,871,938	4,924,800,000	(615,071,938)
Masan Group Corporation	MSN	6,468,399,680	5,768,000,000	(700,399,680)	8,122,672,415	7,700,000,000	(422,672,415)
MBLand Holdings JSC (i)		450,000,000			450,000,000		
Others		11,237,673,501	10,310,421,400	(727,850,123)	11,509,667,030	11,413,600,000	(290,331,526)
		44,629,111,972	**38,255,421,400**	**(5,724,288,594)**	**41,158,050,501**	**38,320,900,000**	**(2,581,414,997)**

The fair value of trading securities are closing price listed on HNX, HOSE on 31 December 2025 and 30 June 2026.

(i) With respect to the investment in shares of MBLand Holdings JSC, the Company has not determined the fair value of this financial investment as Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Regime have not yet provided specific guidance on fair value determination.

b) Held to maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND		VND	VND		VND
Short-term						
Term deposits (i)	3,620,865,753	3,620,865,753	-	2,418,284,380	2,418,284,380	-
Loan receivables (ii)	803,710,679,730	803,710,679,730	-	742,933,427,720	742,933,427,720	-
Certificate of Deposit	-	-	-	44,139,544,860	44,139,544,860	-
	807,331,545,483	**807,331,545,483**	**-**	**789,491,256,960**	**789,491,256,960**	**-**

(i) At 30 June 2026, the term deposits comprise:

- A 18-month term deposit of VND 1,600,000,000 placed at the Vietnam Bank for Agriculture and Rural Development - Quy Nhon Branch, with an interest rate of 4.5% per annum. As at the end of the period, these term deposits were pledged as collateral for payment guarantee agreements with banks.

- A 06-month term deposit of VND 2,020,865,753 placed at the Joint Stock Commercial Bank for Foreign Trade of Viet Nam - Phu Tai Branch, with an interest rate of 3.4% per annum.

(ii) Details of loan receivables classified as held-to-maturity investments as at 30 June 2026 were as follow:

	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance	Beginning balance
					VND	VND
Short-term						
Related parties					**753,875,227,581**	**691,938,907,181**
- Thanh Chau Phu Yen Granit Company Limited	Supplement working capital	Floating	12 months	Unsecured	16,795,778,378	18,983,549,382
- Phu Tai Ninh Thuan Stone Joint Stock Company	Supplement working capital	Floating	12 months	Unsecured	7,106,386,229	6,864,261,620
- Son Phat Production and Trading Company Limited	Supplement working capital	Floating	12 months	Unsecured	9,625,332,627	14,190,751,160
- PhuTai Quartz Stone Company Limited	Supplement working capital	Floating	12 months	Unsecured	54,315,581,360	71,765,729,530
- Phu Tai Binh Dinh Quartz Company Limited	Supplement working capital	Floating	12 months	Unsecured	104,498,263,237	117,149,490,997
- Phu Tai Yen Bai Stone Company Limited	Supplement working capital	Floating	12 months	Unsecured	14,389,220,184	14,859,383,518
- Toyota Danang Company Limited	Supplement working capital	Floating	12 months	Unsecured	19,917,392,085	1,136,197,560
- Tuan Dat Minerals One Member Company Limited	Supplement working capital	Floating	12 months	Unsecured	1,036,662,078	507,902,834
- Granite Manufacturing Company Limited	Supplement working capital	Floating	12 months	Unsecured	101,021,302,355	104,725,688,083
- Universal Stone Joint Stock Company	Supplement working capital	Floating	12 months	Unsecured	3,843,855,095	3,843,855,095
- Phu Tai Real Estate One Member Company Limited	Supplement working capital	Floating	12 months	Unsecured	193,413,002,611	204,994,673,192
- Phu Tai Premium Metal Furniture One Member Limited Liability Company	Supplement working capital	Floating	12 months	Unsecured	45,566,748,150	44,087,400,341
- Phuc Tan Kieu One Member Company Limited	Supplement working capital	Floating	12 months	Unsecured	182,345,703,192	88,830,023,869
Others					**49,835,452,149**	**50,994,520,539**
- Ms. Dao Thi Lien	Conduct business activities	Floating	12 months	Unsecured	23,436,575,409	25,000,000,000
- Ms. Le Thi Trang	Conduct business activities	Floating	12 months	Unsecured	25,404,356,201	25,000,000,000
- Mr. Le Hoai Ngoc	Conduct business activities	Floating	12 months	Unsecured	994,520,539	994,520,539
					803,710,679,730	**742,933,427,720**

c) Equity investments in other entities

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
Investments in subsidiaries	**2,531,779,283,243**	**2,491,200,070,818**	**(40,579,212,425)**	**1,274,029,775,243**	**1,240,561,424,748**	**(33,468,350,495)**
- Tuan Dat Minerals One Member Company Limited	10,700,000,000	10,700,000,000	-	10,700,000,000	10,700,000,000	-
- Universal Stone Joint Stock Company	6,000,000,000	2,526,985,237	(3,473,014,763)	6,000,000,000	2,531,649,505	(3,468,350,495)
- Vi Na G7 Joint Stock Company (i)	1,133,877,750,000	1,133,877,750,000	-	41,877,750,000	41,877,750,000	-
- Toyota Binh Dinh Company Limited	25,309,025,243	25,309,025,243	-	25,309,025,243	25,309,025,243	-
- Toyota Danang Company Limited	40,000,000,000	40,000,000,000	-	40,000,000,000	40,000,000,000	-
- Phu Tai Dong Nai Company Limited	45,000,000,000	45,000,000,000	-	45,000,000,000	45,000,000,000	-
- Granite Manufacturing Company Limited	34,650,000,000	34,650,000,000	-	34,650,000,000	34,650,000,000	-
- Phu Tai Real Estate One Member Company Limited	255,000,000,000	255,000,000,000	-	255,000,000,000	255,000,000,000	-
- Thanh Chau Phu Yen Granite Company Limited	30,000,000,000	30,000,000,000	-	30,000,000,000	30,000,000,000	-
- Son Phat Production and Trading Company Limited	39,600,000,000	39,600,000,000	-	39,600,000,000	39,600,000,000	-
- Phu Tai Ninh Thuan Stone Joint Stock Company	5,000,000,000	4,365,654,633	(634,345,367)	5,000,000,000	5,000,000,000	-
- PhuTai Quartz Stone Company Limited	150,000,000,000	150,000,000,000	-	150,000,000,000	150,000,000,000	-
- Phu Tai Binh Dinh Wood Company Limited (ii)	266,000,000,000	266,000,000,000	-	146,000,000,000	146,000,000,000	-
- Phu Tai Binh Dinh Quartz Company Limited	64,900,000,000	64,900,000,000	-	64,900,000,000	64,900,000,000	-
- Phu Tai Yen Bai Stone Company Limited	30,000,000,000	-	(30,000,000,000)	30,000,000,000	-	(30,000,000,000)
- Phu Tai Khanh Hoa Stone One Member Company Limited	60,000,000,000	60,000,000,000	-	60,000,000,000	60,000,000,000	-
- Phu Tai Dong Nai Stone Company Limited	50,000,000,000	50,000,000,000	-	50,000,000,000	50,000,000,000	-
- Phu Tai Home One Member Company Limited	50,000,000,000	50,000,000,000	-	50,000,000,000	50,000,000,000	-
- Phu Tai Dieu Tri Investment Company Limited	108,000,000,000	104,801,700,524	(3,198,299,476)	108,000,000,000	108,000,000,000	-
- Phu Tai Premium Metal Furniture One Member Limited Liability Company	50,000,000,000	50,000,000,000	-	50,000,000,000	50,000,000,000	-
- Phuc Tan Kieu One Member Company Limited (iii)	63,920,000,000	61,907,421,687	(2,012,578,313)	18,420,000,000	18,420,000,000	-
- An Phu Forestry Joint Stock Company	13,822,508,000	12,561,533,494	(1,260,974,506)	13,573,000,000	13,573,000,000	-
Investments in joint ventures and associates	**249,307,565,778**	**248,454,069,064**	**(853,496,714)**	**249,307,565,778**	**249,307,565,778**	**-**
- Phu Yen Construction Materials Joint Stock Company	9,307,565,778	9,307,565,778	-	9,307,565,778	9,307,565,778	-
- Phu Tai Van Ha Investment Joint Stock Company	240,000,000,000	239,146,503,286	(853,496,714)	240,000,000,000	240,000,000,000	-
	2,781,086,849,021	2,739,654,139,882	(41,432,709,139)	1,523,337,341,021	1,489,868,990,526	(33,468,350,495)

Reasons for changes in investments in subsidiaries:

(i) The Company made an additional capital contribution to increase the charter capital of Vina G7 Joint Stock Company from VND 63 billion to VND 1,155 billion pursuant to Decision No. 91/QD-HDQT dated 21 May 2026 issued by the Board of Directors.

(ii) The Company made an additional capital contribution to increase the charter capital of Phu Tai Binh Dinh Wood Company Limited from VND 146 billion to VND 266 billion pursuant to Decision No. 35/QD-HDQT dated 18 March 2026 issued by the Board of Directors.

(iii) The Company made an additional capital contribution to increase the charter capital of Phuc Tan Kieu One Member Company Limited from VND 4.5 billion to VND 50 billion pursuant to Decision No. 37/QD-HDQT dated 18 March 2026 issued by the Board of Directors.

Details of investees as at 30 June 2026 were as follows:

Name of investee company	Head office	Proportion of voting rights	Principal activities
Subsidiary company			
Tuan Dat Minerals One Member Company Limited	Phu My Tay Commune, Gia Lai Province	100.00%	Stone processing and mining
Universal Stone Joint Stock Company	Hiep Phu Ward, Thu Duc City, Ho Chi Minh City	60.00%	Stone products trading and manufacturing
Vi Na G7 Joint Stock Company	Tam Phuoc Ward, Dong Nai Province	98.64%	Wood products trading and manufacturing
Toyota Binh Dinh Company Limited	Quy Nhon Nam Ward, Gia Lai Province	100.00%	Car repair and trading
Toyota Danang Company Limited	Da Nang City	100.00%	Car repair and trading
Phu Tai Dong Nai Company Limited	Tam Phuoc Ward, Dong Nai Province	100.00%	Wood products trading and manufacturing
Granite Manufacturing Company Limited	Son Hoa Commune, Dak Lak Province	70.00%	Stone products trading and manufacturing
Phu Tai Real Estate One Member Company Limited	Quy Nhon Nam Ward, Gia Lai Province	100.00%	Real estate trading
Thanh Chau Phu Yen Granite Company Limited	Xuan Lanh Commune, Dak Lak Province	100.00%	Stone processing and mining
Son Phat Production and Trading Company Limited	Van Thang Commune, Khanh Hoa Province	99.00%	Stone processing and mining
Phu Tai Ninh Thuan Stone Joint Stock Company	Dong Hai Ward, Khanh Hoa Province	98.00%	Stone processing and manufacturing
PhuTai Quartz Stone Company Limited	Nhon Trach Commune, Dong Nai Province	100.00%	Stone processing and manufacturing
Phu Tai Binh Dinh Wood Company Limited	Xuan An Commune, Gia Lai Province	100.00%	Wood products trading and manufacturing
Phu Tai Binh Dinh Quartz Company Limited	Quy Nhon Tay Ward, Gia Lai Province	100.00%	Production and processing of stone and stone powder
Phu Tai Yen Bai Stone Company Limited	Muong Lai Commune, Lao Cai Province	100.00%	Stone processing and mining
Phu Tai Khanh Hoa Stone One Member Company Limited	Tu Bong Commune, Khanh Hoa Province	100.00%	Stone processing and mining
Phu Tai Dong Nai Stone Company Limited	Nhon Trach Commune, Dong Nai Province	100.00%	Stone processing and mining

Name of investee company	Head office	Proportion of voting rights	Principal activities
Subsidiary company			
Phu Tai Home One Member Company Limited	Hanh Thong Ward, Ho Chi Minh City	100.00%	Wood products trading and manufacturing
Phu Tai Dieu Tri Investment Company Limited	Quy Nhon Nam Ward, Gia Lai Province	60.00%	Real estate trading
Phu Tai Premium Metal Furniture One Member Limited Liability Company	Xuan An Commune, Gia Lai Province	100.00%	Production of aluminum-steel combined with other materials
Phuc Tan Kieu One Member Company Limited	An Binh Ward, Gia Lai Province	100.00%	Production of wood chips and wood pellets
An Phu Forestry Joint Stock Company	Quy Nhon Nam Ward, Gia Lai Province	98.00%	Production of wood chips, wood pellets, dimensional lumber, flooring, etc
Joint venture, associate company			
Phu Yen Construction Materials Joint Stock Company	Binh Kien Ward, Dak Lak Province	49.01%	Mining and processing of granite, construction stone, construction sand
Phu Tai Van Ha Investment Joint Stock Company	Quy Nhon Nam Ward, Gia Lai Province	50.00%	Real estate investment and trading

5 SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others				
Hung Loi Technology Company Limited	14,629,148,800	-	24,246,266,064	-
Le Van Vien Business Establishment	18,000,000,000	-	18,000,000,000	-
Phu Thinh Machinery Manufacturing Company Limited	24,510,856,000	-	7,109,656,000	-
Thien Thanh Trading and Construction Company Limited	18,061,682,685	-	4,693,948,883	-
Other suppliers	79,072,653,464	-	27,647,044,932	-
	154,274,340,949	**-**	**81,696,915,879**	**-**

6 SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Related parties	***33,058,149,163***	**-**	***38,793,754,560***	**-**
Tuan Dat Minerals One Member Company Limited	19,571,564,281	-	21,356,524,311	-
Phu Tai Khanh Hoa Stone One Member Company Limited	4,869,595,730	-	9,890,834,493	-
Phu Tai Dong Nai Stone Company Limited	-	-	911,329,508	-
Phuc Tan Kieu One Member Company Limited	-	-	440,000,000	-
Phu Tai Home One Member Company Limited	-	-	39,568,235	-
Son Phat Production and Trading Company Limited	1,939,506,800	-	2,589,214,466	-
Phu Tai Quartz Stone Company Limited	1,492,771,923	-	1,301,009,000	-
Thanh Chau Phu Yen Granite Company Limited	-	-	1,217,957,377	-
Phu Tai Binh Dinh Quartz Company Limited	645,749,381	-	1,047,317,170	-
Phu Tai Binh Dinh Wood Company Limited	1,825,302,703	-	-	-
Granite Manufacturing Company Limited	2,713,658,345	-	-	-
Others	***330,219,363,092***	***(77,001,276,631)***	***333,529,921,807***	***(76,544,297,232)***
ASHLEY	19,965,778,914	-	23,741,323,790	-
Carrefour Imports Sas	-	-	16,830,277,557	-
Coop Italia Scarl	-	-	18,373,264,077	-
B and Q Plc	30,082,514,843	-	8,535,177,337	-
Noble House Home Furnishings LLC (i)	65,293,435,201	(65,293,435,201)	65,293,435,201	(65,293,435,201)
Yaraghi LLC	45,293,794,319	-	11,389,118,798	-
Other customers	169,583,839,815	(11,707,841,430)	189,367,325,047	(11,250,862,031)
	363,277,512,255	**(77,001,276,631)**	**372,323,676,367**	**(76,544,297,232)**

(i) On 11 September 2023, Noble House Home Furnishings LLC ("Noble House"), a customer purchasing the Company's exported wood products, filed for bankruptcy with the U.S. Bankruptcy Court for the Southern District of Texas under Chapter 11 of the U.S Bankruptcy Code. Therefore, the Company has been unable to collect its receivables from Noble House related to some wood product orders sold to Noble House in 2023. Through the Law Firm representing the members of the Unsecured Creditors' Committee, the Company has submitted claims to the Court requesting Noble House to settle its outstanding debts, including a payment request dated 21 June 2024 amounting to USD 446,138.17 of goods that Noble House received from the Company after filing for bankruptcy and within 20 days before the filing date under Section 503(b)(9) of Chapter 11 of the United States Bankruptcy Code. During the year, the Company received USD 26,796.54 from Noble House in respect of this payment request. All other claims of the Company remain unsettled. Currently, the Court has ceased handling the case and, according to the notification published on the Court's website, the Court has issued an and to proceed with procedures for debt recovery. The Company continues to work with the Law Firm to clarify outstanding issues and proceed with the procedures for debt recovery. The Company has assessed the provision for this receivable as of 30 June 2026, at VND 65.29 billion.

Reason for the additional allowance for doubtful debts: The additional allowance for doubtful debts for trade receivables was primarily attributable to limited improvement in the collection of certain overdue receivables, resulting in the Company continuing to recognize an additional allowance based on the aging of the receivables.

7 OTHER RECEIVABLES

		Ending balance		Beginning balance	
		Book value	Allowance	Book value	Allowance
		VND	VND	VND	VND
a)	**Short-term**				
	Dividends and profits receivables	52,217,502,500	-	14,760,501,500	-
	Receivables from employees (i)	16,310,982,372	-	18,663,377,727	-
	- *Mr. Nguyen Huu Tam*	*11,501,583,988*	-	*13,928,816,916*	-
	- *Others*	*4,809,398,384*	-	*4,734,560,811*	-
	Unsettled proceeds from sale of trading securities	10,952,000,000	-	3,812,860,430	-
	Receivables from social insurance, health insurance, unemployment insurance	994,841,704	-	1,172,681,711	-
	Other receivables	2,060,574,047	-	1,851,382,563	-
		82,535,900,623	**-**	**40,260,803,931**	**-**
b)	**Long-term**				
	Mortgages	11,045,614,246	-	9,895,090,846	-
	- *Environmental restoration deposit (ii)*	*11,027,614,246*	-	*9,877,090,846*	-
	- *Others*	*18,000,000*	-	*18,000,000*	-
	Receivables from site clearance which are offset against land rental (iii)	2,384,573,130	-	2,384,573,130	-
		13,430,187,376	**-**	**12,279,663,976**	**-**
c)	**In which: Other payables from related parties**				
	Vi Na G7 Joint Stock Company	9,450,000,000	-	-	-
	Phu Tai Dong Nai Company Limited	18,500,000,000	-	12,500,000,000	-
	Phu Tai Real Estate One Member Company Limited	5,100,000,000	-	-	-
	Phu Tai Binh Dinh Wood Company Limited	4,000,000,000	-	-	-
	Phu Tai Home One Member Company Limited	1,500,000,000	-	-	-
	Toyota Binh Dinh Company Limited	2,400,000,000	-	-	-
	Phu Tai Dong Nai Stone Company Limited	7,500,000,000	-	-	-
	Phu Yen Construction Materials Joint Stock Company	3,767,502,500	-	2,260,501,500	-
		52,217,502,500	**-**	**14,760,501,500**	**-**

(i) Employee receivables primarily comprise advances made to employees and management personnel for business-related activities, such as payment of business travel expenses, entertainment expenses, purchases of minor supplies and goods, and implementation of investment projects. The advance settlement period is determined depending on the nature of the work and is settled promptly upon completion of the relevant work.

(ii) These are environmental restoration deposits related to the Company's stone mining activities, which were paid in accordance with notifications from the relevant authorities.

(iii) The compensation for site clearance at Thang Loi Enterprise will continue to be offset against the land rental payments according to the annual land lease payment notifications.

8 DOUBTFUL DEBTS

Receivables that are overdue or not yet overdue but difficult to recover:

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Trade receivables				
- Noble House Home Furnishings LLC	65,293,435,201	-	65,293,435,201	-
- Fecon South Joint Stock Company	1,174,936,024	-	1,174,936,024	352,480,807
- Others	11,408,352,880	875,447,474	10,914,917,105	486,510,291
	77,876,724,105	**875,447,474**	**77,383,288,330**	**838,991,098**

9 INVENTORIES

	Beginning balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
Goods in transit	2,043,816,410	-	1,533,395,506	-
Raw materials and supplies	144,884,221,063	-	187,338,433,131	-
Tools and instruments	1,174,000	-	1,484,000	-
Work in progress expenses	63,300,903,309	-	136,804,336,127	-
Finished goods	28,812,314,587	-	71,781,852,298	-
Merchandise inventories	4,015,609,321	-	6,380,875,907	-
	243,058,038,690	**-**	**403,840,376,969**	**-**

The value of inventories pledged as collaterals for borrowings at the end of the period was VND 174,330,587,478.

10 DEFERRED EXPENSES

		Ending balance VND	Beginning balance VND
a)	**Short-term**		
	Insurance premiums	1,153,909,908	4,580,836,613
	Dispatched tools and supplies	7,781,698,613	5,112,647,545
	Expenditure on fixing machinery, equipment, factories and offices	94,445,432	1,207,787,391
	Mining expenses	2,472,388,256	602,077,692
	Others	6,142,217,387	2,084,666,489
		17,644,659,596	**13,588,015,730**
b)	**Long-term**		
	Expenses for land rental and infrastructure of Binh Dinh Stone Processing Factory (i)	10,207,909,282	10,372,170,199
	Expenses for the right to use leased land in Dien Tan Commune, Dien Khanh, Khanh Hoa Province (ii)	5,939,393,936	6,010,101,009
	Infrastructure rental expenses at Lot D7, Phu Tai Industrial Park under 380 Enterprise (iii)	11,263,540,748	11,515,154,885
	Dispatched tools and supplies	6,789,393,630	3,799,807,353
	Expenditure on fixing machinery, equipment, factories and offices	9,113,250,169	9,174,251,379
	Mining expenses	12,829,181,839	16,722,026,482
	Others	595,358,719	509,798,489
		56,738,028,323	**58,103,309,796**

(i) Including the value of land rental and infrastructure at Cat Nhon Industrial Cluster, Xuan An Commune, Gia Lai Province with areas of 39,426.5 m^2 and 32,439 m^2 respectively, lease term of 41 years from 2017 and 38 years from 2019 to serve the construction and implementation of production and business activities at Binh Dinh Stone Processing Factory.

(ii) This is the amount that the Company paid to households under the land transfer contracts to serve stone mining work in Dien Khanh Commune, Khanh Hoa Province, allocation time is 50 years from January 2019.

(iii) This is rental value of infrastructure at Lot D7, Phu Tai Industrial Zone, Gia Lai Province with rental area of 47,086.1 m^2, rental period until 31 December 2048 to serve for the construction and implementation of production and business activities at 380 Enterprise.

11 TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment	**Total**
	VND	VND	VND	VND	**VND**
Historical cost					
Beginning balance	407,416,732,383	656,732,236,346	122,716,514,140	5,695,830,388	1,192,561,313,257
Purchase in the period	-	874,074,074	12,020,732,456	375,000,000	13,269,806,530
Completed construction investment	43,236,151	13,951,108,668	21,913,734,349	-	35,908,079,168
Liquidation, disposal	-	(41,488,251,609)	(10,545,606,461)	-	(52,033,858,070)
Ending balance of the period	**407,459,968,534**	**630,069,167,479**	**146,105,374,484**	**6,070,830,388**	**1,189,705,340,885**
Accumulated depreciation					
Beginning balance	249,319,029,411	373,712,004,310	80,329,349,729	2,177,450,872	705,537,834,322
Depreciation in the period	8,754,269,534	24,221,107,574	4,974,444,074	312,532,851	38,262,354,033
Liquidation, disposal	-	(31,327,718,920)	(9,639,287,124)	-	(40,967,006,044)
Ending balance of the period	**258,073,298,945**	**366,605,392,964**	**75,664,506,679**	**2,489,983,723**	**702,833,182,311**
Net carrying amount					
Beginning balance	158,097,702,972	283,020,232,036	42,387,164,411	3,518,379,516	487,023,478,935
Ending balance	**149,386,669,589**	**263,463,774,515**	**70,440,867,805**	**3,580,846,665**	**486,872,158,574**

The carrying amount of tangible fixed assets pledged as collateral for borrowings at the end of the period: VND 229,064,957,157 (at the beginning of the year was VND 260,531,688,763).

The cost of tangible fixed assets that have been fully depreciated but are still in use at the end of the period: VND 432,219,110,784 (at the beginning of the year was VND 431,746,868,104).

Details of the Company's major tangible fixed assets as at 30 June 2026 were as follows:

Name of asset	Using department	Usage status	Historical cost VND	Net carrying amount VND
Pressing Line	380 Enterprise	In normal use	41,083,774,372	37,636,676,865
Main Production Line of Pellet Plant	Binh Dinh Stone Processing Factory	In normal use	43,221,373,840	41,014,912,838
CPM Machine (Pellet Mill)	Binh Dinh Stone Processing Factory	In normal use	32,668,638,329	31,000,896,884

Details of the Company's major tangible fixed assets disposed of, sold or transferred during the period were as follows:

Name of asset	Historical cost VND	Net book value at the date of disposal or sale VND	Costs incurred on disposal or sale VND	Proceeds from disposal or sale VND
Crushing and Screening Plant	4,246,212,909	-	-	45,000,000
E63001 Crawler Excavator	2,749,238,687	1,579,117,509	-	1,291,000,000
E63001 Crawler Excavator	2,726,851,852	1,879,580,026	-	1,605,000,000
E6300F Excavator	2,713,985,185	1,733,317,041	-	1,523,000,000
JINGONG JIN761FT 28-ton Forklift	1,908,000,000	263,039,726	-	260,000,000
Lexus GX 470 Car	4,287,478,182	-	-	45,454,545

12 INTANGIBLE FIXED ASSETS

	Site preparation expenses	Mining right	**Total**
	VND	VND	**VND**
Historical cost			
Beginning balance	11,145,440,096	7,942,126,263	19,087,566,359
Ending balance of the period	**11,145,440,096**	**7,942,126,263**	**19,087,566,359**
Accumulated amortization			
Beginning balance	10,804,349,490	3,176,281,444	13,980,630,934
Amortization in the period	79,022,652	158,383,094	237,405,746
Ending balance of the period	**10,883,372,142**	**3,334,664,538**	**14,218,036,680**
Net carrying amount			
Beginning balance	341,090,606	4,765,844,819	5,106,935,425
Ending balance	**262,067,954**	**4,607,461,725**	**4,869,529,679**

The cost of intangible fixed assets that have been fully depreciated but are still in use as at the end of the period was VND 9,040,677,465 (at the beginning of the period: VND 9,040,677,465).

Details of the Company's major intangible fixed assets as at 30 June 2026 were as follows:

Name of asset	Using department	Usage status	Historical cost	Net carrying amount
			VND	VND
Mining Rights at Phu Cat Mine	Head office	In normal use	1,285,910,265	-
Compensation for Site Clearance and Construction of the Access Road to My Thang Mine	380 Enterprise	In normal use	1,685,398,134	-
Factory Site Costs	Thang Loi Enterprise	In normal use	2,913,529,646	299,423,936
Factory Site Costs	Thang Loi Enterprise	In normal use	4,808,529,176	
Tan Dan Mine Acquisition Costs	Khanh Hoa Stone Exploitation Enterprise	In normal use	2,500,000,000	1,562,500,000

13 CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
Purchasing	***152,622,106,807***	***152,622,106,807***	***7,481,230,300***	***7,481,230,300***
- Machinery and equipment for stone exploitation	13,757,106,807	13,757,106,807	7,384,008,077	7,384,008,077
- Woodworking machinery and equipment	3,025,000,000	3,025,000,000	97,222,223	97,222,223
- Land Use Rights (i)	135,840,000,000	135,840,000,000	-	-
Construction in progress	***40,934,300,458***	***40,934,300,458***	***308,599,951***	***308,599,951***
- Pellet Plant Project in Khanh Hoa (ii)	40,934,300,458	40,934,300,458	308,599,951	308,599,951
	193,556,407,265	**193,556,407,265**	**7,789,830,251**	**7,789,830,251**

(i) This represents the cost of acquiring land use rights at the An Phu - An Khanh Urban Area Infrastructure Construction Investment Project, An Khanh Ward, Ho Chi Minh City. The Company plans to construct a building for its own use as an office or for lease on this land.

(ii) The Project of Granite Processing Plant, Export Wood Pellet Production and Forest Products Processing was approved pursuant to Decision No. 100/3/QD-HDQT dated 24 September 2025 issued by the Board of Directors of the Company, with the key information as follows:

- Project name: Granite Stone Processing Factory, Export Wood Pellet Production and Forestry Product Processing;
- Construction location: Lam Dien Village, Tu Bong Commune, Khanh Hoa Province;
- Investor: Phu Tai Joint Stock Company;
- Project scale: Construction of a factory for the production of export wood pellets and processing of forestry products, with a production capacity of 90,000 tons of finished products per year and a total area of 45,807.6 m²;
- Total investment: VND 138,985,950,000;
- Implementation commencement date and expected completion: 6 months;
- As at 30 June 2026: The project was under investment and construction implementation.

14 SHORT-TERM TRADE PAYABLES

	Ending balance VND	Beginning balance VND
Related parties	***9,487,242,299***	***46,335,137,961***
Tuan Dat Minerals One Member Company Limited	2,226,343,660	14,375,413,674
Toyota Binh Dinh Company Limited	81,363,300	752,004
Granite Manufacturing Company Limited	-	64,525,000
Thanh Chau Phu Yen Granite Company Limited	1,269,239,014	1,670,162,413
Son Phat Production and Trading Company Limited	-	416,309,123
Phu Tai Binh Dinh Wood Company Limited	1,867,869,000	13,395,241,145
Phu Tai Binh Dinh Quartz Company Limited	3,676,699,041	14,306,404,142
Phu Tai Yen Bai Stone Company Limited	-	414,237,290
Phu Yen Construction Materials Joint Stock Company	256,109,364	128,527,560
Phu Tai Premium Metal Furniture One Member Limited Liability Company	109,618,920	1,563,565,610
Others	***196,192,726,531***	***169,422,944,633***
Sudima Panels Company Limited	15,379,562,973	7,616,397,524
Phuong Tin Viet Nam Company Limited	11,584,199,900	8,180,543,465
Binh Thanh Chemical Manufacturing and Trading Company Limited	7,986,022,360	6,810,094,320
Hoang Giang Company Limited	24,211,529,073	13,938,774,041
Tan Dat Packaging Company Limited	8,271,229,035	8,313,862,570
Hoang Trang Company Limited	21,117,024,038	11,110,311,815
Hiep Nghia Company Limited	10,529,263,778	8,720,707,142
Other suppliers	97,113,895,374	104,732,253,756
	205,679,968,830	**215,758,082,594**

15 SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance VND	Beginning balance VND
Related parties	***328,821,461***	***119,440***
Phu Tai Khanh Hoa Stone One Member Company Limited	-	119,440
Phu Tai Home One Member Company Limited	328,821,461	-
Others	***30,069,489,961***	***37,437,982,671***
Huy Hung Building Material Joint Stock Company	-	12,832,913,145
Thanh Cong Construction Consulting Company Limited	6,253,567,585	10,857,941,237
Tradepoint	5,995,072,536	-
Others	17,820,849,840	13,747,128,289
	30,398,311,422	**37,438,102,111**

16 DIVIDENDS AND PROFIT PAYABLES

	Ending balance VND	Beginning balance VND
Dividends payables	332,584,800	303,399,800
	332,584,800	**303,399,800**

17 SHORT-TERM TAXES AND OTHER PAYABLES TO STATE BUDGET

	Tax receivable at the beginning of year	Tax payable at the beginning of year	Tax payable in the period	Tax paid in the period	Tax receivable at the end of the period	Tax payable at the end of the period
	VND	VND	VND	VND	VND	VND
Value-added tax	-	3,546,866,579	25,096,187,632	27,014,891,573	3,111,711,340	4,739,873,978
Export, import duties	-	-	377,174	377,174	-	-
Corporate income tax	-	45,098,627,235	28,333,766,475	45,228,414,781	-	28,203,978,929
Personal income tax	-	203,319,794	3,850,286,785	3,433,505,322	-	620,101,257
Natural resource tax	-	2,225,427,955	12,534,500,125	12,536,949,480	-	2,222,978,600
Land tax and land rental	-	-	1,459,330,453	1,421,444,537	-	37,885,916
Fees, charges and other payables	-	8,949,693,387	10,051,052,280	11,840,734,444	1,004,849,486	8,164,860,709
	-	**60,023,934,950**	**81,325,500,924**	**101,476,317,311**	**4,116,560,826**	**43,989,679,389**

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

18 SHORT TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
Accured interest expenses	390,051,865	292,411,955
Accured land rental	2,657,607,362	821,145,170
Accured electricity expenses	2,856,875,782	3,573,736,923
Accured commission expenses	19,801,884	1,021,433,978
Accrued transportation expenses	349,712,640	318,178,300
Accrued design and material expenses	1,866,096,390	773,976,263
Other accrued expenses	376,067,764	39,515,909
	8,516,213,687	**6,840,398,498**

19 OTHER PAYABLES

		Ending balance VND	Beginning balance VND
a)	**Short-term**		
	Trade union fee	2,822,750,947	979,265,531
	Interest expense	3,539,662,074	2,557,811,882
	Land rental to Financial Department - Ministry of Defence	5,848,566,210	7,885,268,719
	Payables to Vi Na G7 Joint Stock Company	-	550,000,000
	Labour Union, Communist membership fee	1,994,982,835	2,053,031,404
	Payables to An Phu Forestry Joint Stock Company	6,988,000,000	-
	Other payables	515,216,620	1,091,759,378
		21,709,178,686	**15,117,136,914**
b)	**Long-term**		
	Long-term deposits, collateral received	182,213,091	203,173,200
		182,213,091	**203,173,200**
c)	**In which: Other payables to related parties**		
	Vi Na G7 Joint Stock Company	435,712,329	550,000,000
	Phu Tai Dieu Tri Investment Company Limited	548,524,156	519,428,242
	An Phu Forestry Joint Stock Company	6,988,000,000	-
		7,972,236,485	**1,069,428,242**

20 PROVISIONS FOR LONG-TERM PAYABLES

	Đầu năm	Trong kỳ		Cuối kỳ
		Tăng	Giảm	
	VND			VND
Cost of environmental restoration	8,196,564,736	635,822,570	-	8,832,387,306
Land rental without contract (i)	6,350,400,000	352,800,000	-	6,703,200,000
	14,546,964,736	**988,622,570**	**-**	**15,535,587,306**

(i) Land rental expenses relate to certain mining sites in Gia Lai Province (formerly Binh Dinh Province). As the Company has not yet signed the land lease contracts and has not yet received a land rental payment notice from the Tax Department, the Company is temporarily accruing these expenses to production and business expenses during the year based on the land rental rates announced by the People's Committee of Gia Lai Province (formerly Binh Dinh Province).

21 BORROWINGS AND FINANCE LEASE LIABILITIES

		Beginning balance	During the period		Ending balance
			Increase	Decrease	
		VND	VND	VND	VND
a)	**Short-term borrowings (i)**				
	Short-term debts	952,167,849,628	1,448,100,517,934	1,496,928,650,139	903,339,717,423
	Current portion of long-term debts	18,581,508,000	10,305,754,000	9,540,754,000	19,346,508,000
		970,749,357,628	**1,458,406,271,934**	**1,506,469,404,139**	**922,686,225,423**
b)	**Long-term borrowings**				
	Long-term debts (ii)	93,826,955,685	1,092,000,000,000	9,540,754,000	1,176,286,201,685
		93,826,955,685	**1,092,000,000,000**	**9,540,754,000**	**1,176,286,201,685**
	Amount due for settlement within 12 months	(18,581,508,000)	(10,305,754,000)	(9,540,754,000)	(19,346,508,000)
	Amount due for settlement after 12 months	**75,245,447,685**			**1,156,939,693,685**

(i) Details of short-term borrowings and current portion of long-term debt were as follows:

	Interest Rate	Purpose of borrowing	Guarantee	Ending balance		Beginning balance	
				USD	VND	USD	VND
Short-term borrowings (VND)					**488,637,187,986**		**889,699,256,447**
Related parties					***255,715,831,061***		***328,842,953,278***
Phu Tai Van Ha Investment Joint Stock Company	0.5%/year	For operating activities	Unsecured		188,660,000,000		221,160,000,000
Phu Tai Dieu Tri Investment Company Limited	0.5%/year	For operating activities	Unsecured		13,000,000,000		28,800,000,000
Toyota Binh Dinh Company Limited	0.5%/year	For operating activities	Unsecured		995,607,764		13,787,607,764
Phu Tai Khanh Hoa Stone One Member Company Limited	0.5%/year	For operating activities	Unsecured		53,060,223,297		42,560,223,297
Phu Tai Binh Dinh Wood Company Limited	0.5%/year	For operating activities	Unsecured		-		22,535,122,217

	Interest Rate	Purpose of borrowing	Guarantee	Ending balance		Beginning balance	
				USD	VND	USD	VND
Others					***232,921,356,925***		***560,856,303,169***
Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Tai Branch	Floating	For operating activities	Secured by machinery and equipment (*)		63,398,301,589		92,461,755,708
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quy Nhon Branch	Floating	For operating activities	Secured by production lines, machinery and equipment (*)		16,936,776,758		88,390,838,200
Military Commercial Joint Stock Bank - Binh Dinh Branch	Floating	For operating activities	Secured by machinery and equipment (*)		83,442,558,904		195,707,487,181
HSBC Bank (Viet Nam) Ltd - Ho Chi Minh City Branch	Floating	For operating activities	Secured by receivables (*)		44,143,719,674		65,484,137,836
Vietnam Technological and Commercial Joint Stock Bank - Quy Nhon Branch	Floating	For operating activities	Secured by machinery and equipment (*)		-		93,812,084,244
Vietnam Bank for Agriculture and Rural Development - Binh Dinh Branch	Floating	For operating activities	Secured by production lines, machinery and equipment (*)		25,000,000,000		25,000,000,000
Short-term borrowings (USD)				***15,775,144.68***	***414,702,529,437***	***2,368,297.88***	***62,468,593,181***
Joint Stock Commercial Bank for Investment and Development of Vietnam - Phu Tai Branch	Floating	For operating activities	Secured by machinery, equipment and production lines (*)	9,879,264.68	259,686,351,378	475,067.05	12,530,843,578
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quy Nhon Branch	Floating	For operating activities	Secured by machinery, equipment and production lines (*)	755,900.00	19,869,587,400	1,893,230.83	49,937,749,603
Military Commercial Joint Stock Bank - Binh Dinh Branch	Floating	For operating activities	Secured by machinery, equipment (*)	2,046,203.00	53,792,630,667	-	-
Vietnam Technological and Commercial Joint Stock Bank - Quy Nhon Branch	Floating	For operating activities	Secured by assets attached to land, machinery and equipment, inventories, and property rights (*)	3,093,777.00	81,353,959,992	-	-
Current portion of long-term debts				**-**	**19,346,508,000**	**-**	**18,581,508,000**
				15,775,144.68	**922,686,225,423**	**2,368,297.88**	**970,749,357,628**

(*) Bank loans are secured by mortgage/pledge/guarantee agreements with the lenders and have been duly registered as secured transactions.

(ii) Details of long-term borrowings were as follows:

	Currency	Interest Rate	Date due	Purpose of borrowing	Guarantee	Ending balance	Beginning balance
						VND	VND
Related parties						***1,092,000,000,000***	**-**
Vi Na G7 Joint Stock Company	VND	0.4%/year	No maturity date	Additional working capital	Unsecured	1,092,000,000,000	-
Others						***84,286,201,685***	***93,826,955,685***
Military Commercial Joint Stock Bank - Binh Dinh Branch	VND	Floating	2030	Investment in Artificial Stone Pressing and Production Line Project	Secured by machinery, equipment and production lines formed from the project (*)	13,264,503,721	16,580,625,721
Military Commercial Joint Stock Bank - Binh Dinh Branch	VND	Floating	2030	Investment in Rooftop Solar Power Projects	Secured by machinery, equipment and production lines formed from the project (*)	11,021,697,964	12,246,329,964
Vietnam Bank for Agriculture and Rural Development - Binh Dinh Branch	VND	Floating	2030	Investment in Pellet Pressing and Production Line Project	Secured by machinery, equipment and production lines formed from the project (*)	60,000,000,000	65,000,000,000
						1,176,286,201,685	**93,826,955,685**
Amount due for settlement within 12 months						(19,346,508,000)	(18,581,508,000)
Amount due for settlement after 12 months						**1,156,939,693,685**	**75,245,447,685**

(*) Bank loans are secured by mortgage/pledge/guarantee agreements with the lenders and have been duly registered as secured transactions.

22 OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital VND	Share premium VND	Other capital VND	Retained earnings VND	**Total VND**
Beginning balance of previous year	**669,384,030,000**	**-**	**1,613,598,212,913**	**281,574,443,067**	**2,564,556,685,980**
Profit for previous period	-	-	-	152,327,781,844	152,327,781,844
Dividend payment in cash	-	-	-	(167,346,007,500)	(167,346,007,500)
Bonus and welfare fund	-	-	-	(14,078,722,153)	(14,078,722,153)
Transfer from other components of owners' equity	-	-	100,149,713,414	(100,149,713,414)	-
Ending balance of previous period	**669,384,030,000**	**-**	**1,713,747,926,327**	**152,327,781,844**	**2,535,459,738,171**
Beginning balance of current year	**669,384,030,000**	**-**	**1,713,747,926,327**	**345,061,120,965**	**2,728,193,077,292**
Share issuance to increase charter capital (i)	133,876,810,000	26,722,647,000	-	-	160,599,457,000
Profit for this period	-	-	-	294,678,756,275	294,678,756,275
Dividend payment in cash	-	-	-	(40,163,042,000)	(40,163,042,000)
Stock Dividend (ii)	200,809,900,000	-	5,310,000	(200,815,210,000)	-
Bonus and welfare fund	-	-	-	(17,253,056,048)	(17,253,056,048)
Transfer from other components of owners' equity	-	-	86,829,812,917	(86,829,812,917)	-
Ending balance of this period	**1,004,070,740,000**	**26,722,647,000**	**1,800,583,049,244**	**294,678,756,275**	**3,126,055,192,519**

(i) During the period, the Company completed the public offering of shares to existing shareholders in 2025 in accordance with the policy approved under Resolution No. 06/NQ-DHDCD dated 9 September 2025 of the 1st Extraordinary General Meeting of Shareholders in 2025 and the Certificate of Registration for Additional Public Offering of Shares No. 454/GCN-UBCK dated 1 December 2025 issued by the State Securities Commission. Accordingly, the Company successfully distributed all 13,387,681 shares proposed to be issued, of which 13,264,836 shares were distributed to the public at a price of VND 12,000 per share and 122,845 shares were distributed under the plan for handling fractional shares and undistributed shares at a price of VND 15,000 per share. Following the offering, the Company's charter capital increased from VND 669,384,030,000 to VND 803,260,840,000. The entire proceeds from the offering were used to increase the Company's capital contributions to its subsidiaries in accordance with the approved purposes of the capital raising.

(ii) Pursuant to Resolution No. 02/NQ-DHDCD dated 15 April 2026 of the 2026 Annual General Meeting of Shareholders and Document No. 3391/UBCK-QLCB dated 24 April 2026 issued by the State Securities Commission regarding the documents for the issuance of shares to pay dividends of PTB, the Company successfully issued 20,080,990 shares (out of a total of 20,081,521 shares proposed to be issued at a ratio of 4:1) to pay dividends for 2025. Following the issuance, the Company's charter capital increased from VND 803,260,840,000 to VND 1,004,070,740,000.

Pursuant to Resolution No. 02/NQ-DHDCD dated 15 April 2026 of the General Meeting of Shareholders, the Company announced the distribution of profit for 2025 as follows:

	Rate	Amount
	%	VND
Net Profit after tax in 2025	100.00	345,061,120,965
Additional capital of the owner	25.16	86,829,812,917
Bonus and welfare fund	5.00	17,253,056,048
Dividend payment	69.84	240,978,252,000
- *Dividend payment in cash (i)*		*40,163,042,000*
- *Stock dividend payment*		*200,815,210,000*
Remaining retained earnings	-	-

(i) On 28 April 2026, the Company's Board of Directors issued Resolution No. 71/NQ-HDQT approving the plan for the payment of cash dividends and receipt of stock dividends for 2025. Accordingly, the record date for determining the list of shareholders entitled to exercise their rights was 18 May 2026; the cash dividend rate was 5% per share, and the payment was made on 28 May 2026.

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	VND		VND	
Mr. Le Vy	136,259,070,000	13.57%	90,340,230,000	13.50%
Mr. Le Van Thao	87,442,270,000	8.71%	58,148,600,000	8.69%
Mr. Nguyen Sy Hoe	63,036,790,000	6.28%	41,878,290,000	6.26%
Mr. Le Van Loc	64,428,410,000	6.42%	41,413,050,000	6.19%
Others	652,904,200,000	65.02%	437,603,860,000	65.36%
	1,004,070,740,000	**100%**	**669,384,030,000**	**100%**

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

	Current period	Prior period
	VND	VND
Owner's contributed capital		
- At the beginning of the year	669,384,030,000	669,384,030,000
- Increase in the period	334,686,710,000	-
- Decrease in the period	-	-
- At the end of the period	1,004,070,740,000	669,384,030,000
Distributed dividends and profit		
- Dividend payable at the beginning of the year	303,399,800	229,248,300
- Dividend payable in the period	40,163,042,000	167,346,007,500
+ Dividend payable from last year's profit	*40,163,042,000*	*167,346,007,500*
- Dividend paid in cash in the period	40,133,857,000	66,924,919,000
+ Dividend paid from last year's profit	*40,133,857,000*	*66,924,919,000*
- Dividend payable at the end of the period	332,584,800	100,650,336,800

d) Share

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	100,407,074	66,938,403
Quantity of issued shares	100,407,074	66,938,403
- *Common shares*	*100,407,074*	*66,938,403*
Quantity of outstanding shares in circulation	100,407,074	66,938,403
- *Common shares*	*100,407,074*	*66,938,403*
Par value per share: VND 10,000/ share		

23 OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating asset for leasing

The Company is the lessor under operating lease contracts. As at 30 June 2026, total future minimum lease income under irrevocable operating lease contracts are presented as follows:

	Ending balance VND	Beginning balance VND
Under 1 year	481,404,000	632,812,145
From 1 year to 5 years	683,833,909	862,492,909

b) Operating leased assets

The Company has land lease contracts signed with the People's Committees of the provinces and the Ministry of National Defence to support its business operations in various locations. Under these contracts, the Company is required to pay annual land rental fees until the contract expiration date, as stipulated in the land lease agreements. Under the terms of the land lease agreements entered into with the provincial-level People's Committees and the prevailing Land Law, the Company is obligated to relocate and dismantle assets attached to the land and restore the premises to the State upon expiry of the land use term. However, the Board of Management does not have sufficient basis to reliably estimate the costs required to fulfill this obligation. Accordingly, this obligation is presented as a contingent liability in these interim financial statements.

In addition, the Company also has contracts to sublease land with developed infrastructure in Industrial Parks (details in Note 10) to support its business operations. The Company has made a one-time infrastructure rental payment for the entire lease term.

c) Foreign currencies

	Ending balance	Beginning balance
USD	695,995.60	308,638.72
EUR	570.02	574.87

d) Doubtful debts written-off

	Ending balance	Beginning balance
Doubtful debts written-off	2,694,973,701	2,694,973,701

24 REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	Current period VND	Prior period VND
Revenue from sales of products, goods	1,449,038,394,978	1,096,214,838,871
- *Stone products*	*518,122,278,669*	*337,086,292,679*
- *Wood products*	*924,773,216,906*	*752,664,210,568*
- *Others*	*6,142,899,403*	*6,464,335,624*
Revenue from provision of service	402,179,875	614,080,215
- *Office and factory rental revenue*	*402,179,875*	*614,080,215*
	1,449,440,574,853	**1,096,828,919,086**

25 COST OF GOODS SOLD AND PROVISION OF SERVICES

	Current period VND	Prior period VND
Cost of products, goods sold	1,115,479,273,654	849,862,916,160
- *Stone products*	*406,153,684,584*	*254,750,866,238*
- *Wood products*	*706,118,020,349*	*591,300,502,572*
- *Others*	*3,207,568,721*	*3,811,547,350*
	1,115,479,273,654	**849,862,916,160**

26 FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income	24,544,105,766	23,036,252,693
Gain on disposal of financial investments	4,522,357,966	1,849,029,201
Dividends and profit distributions received in cash	179,764,002,000	76,631,999,140
Gains on exchange difference in the period	2,557,001,042	9,708,228,383
Gains on exchange difference at the period-end	568,860,249	6,118,429,831
	211,956,327,023	**117,343,939,248**

27 FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expenses	27,988,144,427	19,901,074,705
Loss on disposal of financial investments	8,225,586,638	373,180,879
Loss on exchange difference in the period	4,276,715,346	1,656,061,175
Loss on exchange difference at the period-end	544,415,829	-
Allowance for diminution in value of trading securities and impairment loss from investment	11,107,232,241	2,882,555,511
Other financial expenses	447,229,947	74,030,512
	52,589,324,428	**24,886,902,782**

28 SELLING EXPENSES

	Current period	Prior period
	VND	VND
Raw materials	49,906,633,954	41,884,857,726
Labour expenses	11,604,696,880	5,739,107,166
Taxes, fees and charges	7,273,679,873	7,527,162,955
Expenses of outsourcing services	43,841,397,395	34,588,263,779
Other expenses	1,724,912,011	1,988,514,876
	114,351,320,113	**91,727,906,502**

29 GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	Prior period
	VND	VND
Labour expenses	35,760,048,377	58,342,491,442
Tools, instruments and supplies expenses	1,538,671,399	1,869,533,092
Depreciation expenses	2,071,970,380	1,761,757,133
Tax, Charge, Fee	1,960,304,443	1,133,872,079
Provisions expenses	546,949,399	2,207,015,318
Expenses of outsourcing services	6,364,943,744	4,021,241,761
Other expenses	10,342,722,184	5,318,181,299
Reductions in general and administrative expenses	(89,970,000)	(56,000,000)
- *Reversal of loss allowance for receivables*	*(89,970,000)*	*(56,000,000)*
	58,495,639,926	**74,598,092,124**

30 OTHER INCOME

	Current period	Prior period
	VND	VND
Gain on liquidation, disposal of fixed assets	637,028,373	2,899,828,312
Gain from debt collection	695,208	549,485
Gain from wood sales support	-	166,125,967
Land rental reduction	2,320,769,509	709,779,960
Others	898,406,036	1,159,062,687
	3,856,899,126	**4,935,346,411**

31 OTHER EXPENSES

	Current period	Prior period
	VND	VND
Fine for administrative and tax violations	21,021,172	931,254,384
Bad debt write-off expenses	44,194	629,700
Penalty due to late delivery, defective products	829,261,185	1,333,723,589
Others	1,056,100,276	1,302,893,255
	1,906,426,827	**3,568,500,928**

32 CURRENT CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Total profit before tax	322,431,816,054	174,463,886,249
Increase	7,537,678,678	10,038,448,012
- *Foreign exchange gains from prior year revaluation realised in the current period*	*1,914,910,912*	*5,658,180,618*
- *Infrastructure contribution costs*	-	*1,885,403,966*
- *Environmental rehabilitation costs*	*635,822,571*	*619,316,976*
- *Fines*	*21,011,172*	*931,254,384*
- *Non-executive Board of Directors remuneration*	*143,260,000*	*163,600,000*
- *The depreciation cost of cars with fewer than 9 seats with a value exceeding VND 1.6 billion*	*375,971,367*	*276,793,918*
- *Other non-deductible items*	*4,446,702,656*	*503,898,150*
Decrease	(178,257,001,000)	(76,631,999,140)
- *Tax-exempt dividend income*	*(178,257,001,000)*	*(76,631,999,140)*
Taxable income	151,712,493,732	107,870,335,121
- *Taxable income from the Export Wood Pellet Plant*	*10,050,789,357*	-
- *Taxable income from other business activities*	*141,661,704,375*	*107,870,335,121*
CIT at applicable tax rates	*29,337,419,811*	*21,574,067,024*
- *CIT expense from Export Wood Pellet Plant (10% tax rate)*	*1,005,078,936*	-
- *CIT expense from other business activities (20% tax rate)*	*28,332,340,875*	*21,574,067,024*
Deductible corporate income taxe expense	(1,005,078,936)	-
Current CIT expense	**28,332,340,875**	**21,574,067,024**
Adjustment of tax expenses from previous year to current period	1,425,600	1,888,096,900
Tax payable at the beginning of the year	45,098,627,235	13,218,502,994
Tax paid in the period	(45,228,414,781)	(15,106,599,895)
Corporate income tax payable at the end of the period	**28,203,978,929**	**21,574,067,023**

33 DEFERRED INCOME TAX

a) Deferred income tax assets

	Ending balance VND	Beginning balance VND
Corporate income tax rate used to determine deferred income tax assets	20%	20%
Deferred income tax assets related to deductible temporary differences	2,963,020,356	2,382,313,660
	2,963,020,356	**2,382,313,660**

b) Deferred corporate income tax expense

	Current period VND	Prior period VND
Deferred CIT expense relating to taxable temporary difference	-	1,131,636,124
Deferred CIT income arising from deductible temporary difference	(580,706,696)	(2,457,695,643)
	(580,706,696)	**(1,326,059,519)**

34 BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period VND	Prior period VND
Raw materials	710,687,192,466	441,046,118,342
Labour expenses	163,564,436,495	158,517,609,875
Tools, instruments and supplies	21,433,237,813	12,952,766,332
Depreciation expenses	38,499,759,779	29,952,020,041
Taxes, fees and charges	16,613,027,338	23,506,279,776
Provision and Allowances expenses/ (reversal)	1,445,601,969	2,151,015,318
Expenses of outsourcing services	154,081,496,751	113,202,606,059
Other expenses	14,658,495,026	10,032,585,717
	1,120,983,247,637	**791,361,001,460**

35 ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM SEPARATE STATEMENT OF CASH FLOWS

	Current period VND	Prior period VND
Proceeds from borrowings during the period		
Proceeds from ordinary contracts	2,539,050,271,610	1,182,993,755,026
Actual repayments on principal during the period		
Repayment on principal from ordinary contracts	1,506,469,404,139	1,087,860,196,133

36 OTHER INFORMATIONS

As at 30 June 2026, the Company had a capital contribution commitment of VND 156.6 billion to Binh Kien House Investment Joint Stock Company ("Binh Kien House") to acquire a 23.29% ownership interest in this associate, pursuant to Decision No. 78B/QD-HDQT dated 6 May 2026 issued by the Company's Board of Directors regarding the capital contribution for the establishment of a joint venture company. Binh Kien House was established under Enterprise Registration Certificate No. 4401132988, first issued by the Department of Finance of Dak Lak Province on 21 May 2026. Binh Kien House's head office is located at 775 Hung Vuong, Binh Kien Ward, Dak Lak Province, Vietnam. The principal business activities of the associate are real estate business, trading in land use rights owned, used or leased by the owner/user, and residential construction, etc. The Company expects to contribute capital when the project is implemented.

37 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

On 16 July 2026, the Company's Board of Directors issued Resolution No. 131/NQ-HDQT and Notice No. 132/TB-HDQT regarding the cessation of the public offering of 20,081,414 shares to existing shareholders in 2026 in accordance with the plan approved by the 2026 Annual General Meeting of Shareholders under Resolution No. 02/NQ-DHDCD dated 15 April 2026 and the Certificate of Registration for Public Offering of Shares No. 326/GCN-UBCK dated 8 July 2026 issued by the State Securities Commission.

On 20 July 2026, the Company's Board of Directors issued Decision No. 138/QD-HDQT approving the establishment of a subsidiary, Phu Tai Land Company Limited ("Phu Tai Land"), with charter capital of VND 410 billion. On 23 July 2026, Phu Tai Land was granted its first Enterprise Registration Certificate by the Department of Finance of Dong Nai City under Enterprise Registration No. 3604115496. On 28 July 2026, the Company completed its cash capital contribution of VND 410 billion to this subsidiary. Phu Tai Land's head office is located at Road No. 6, Tam Phuoc Industrial Park, Tam Phuoc Ward, Dong Nai City, Vietnam. Its principal business activities are real estate business, trading in land use rights owned, used or leased by the owner/user, and completion of construction works.

On 24 July 2026, the Company's Board of Directors issued Decision No. 143/QD-HDQT approving the reduction of the charter capital of Vi Na G7 Joint Stock Company ("Vi Na G7") from VND 1,155 billion to VND 730 billion, resulting in a decrease in the Company's ownership interest in Vi Na G7 from 98.6% to 97.8%. Currently, the subsidiary is carrying out the procedures required by regulations to reduce its charter capital.

On 28 July 2026, the Company's Board of Directors issued Decision No. 145/QD-HDQT approving the plan to increase the charter capital of Thanh Chau Phu Yen Granite Company Limited (the subsidiary) from VND 30 billion to VND 70 billion, with the capital increase to be completed by 30 August 2026.

On 3 August 2026, the Company's Board of Directors issued Resolution No. 149/NQ-HDQT approving the plan for the first interim cash dividend payment for 2026 at a rate of 10% per share. The record date is 9 September 2026, and the expected payment date is 30 September 2026.

In addition, there have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Separate financial statements.

38 SEGMENT REPORTING

a) Under business fields

	Stone business	Wood, aluminum - steel business	Real estate, Trade and services	Elimination	**Grand total**
	VND	VND	VND	VND	**VND**
Net revenue from sales to external customers	518,802,174,150	919,433,217,906	11,205,182,797	-	1,449,440,574,853
- Domestic	286,049,713,854	175,235,779,013	11,205,182,797	-	472,490,675,664
- Export	232,752,460,296	744,197,438,893	-	-	976,949,899,189
Cost of goods sold	406,153,684,584	706,118,020,349	3,207,568,721	-	1,115,479,273,654
Profit from business activities	**112,648,489,566**	**213,315,197,557**	**7,997,614,076**	**-**	**333,961,301,199**
The total cost of acquisition of fixed assets	**31,195,014,895**	**67,909,447,817**	**135,840,000,000**	**-**	**234,944,462,712**
Segment assets	1,281,800,335,509	2,542,266,478,135	1,703,463,360,198	-	5,527,530,173,842
Unallocated assets	-	-	-	-	94,085,346,234
Total assets	**1,281,800,335,509**	**2,542,266,478,135**	**1,703,463,360,198**	**-**	**5,621,615,520,076**
Segment liabilities	128,717,787,152	173,889,185,285	2,071,584,855,960	-	2,374,191,828,397
Unallocated liabilities	-	-	-	-	121,368,499,160
Total liabilities	**128,717,787,152**	**173,889,185,285**	**2,071,584,855,960**	**-**	**2,495,560,327,557**

b) Under geographical areas

	Gia Lai	Khanh Hoa	Elimination	**Grand total**
	VND	VND	VND	**VND**
Net revenue from sales to external customers	1,416,078,712,153	33,361,862,700	-	1,449,440,574,853
- Domestic	*439,128,812,964*	*33,361,862,700*	-	*472,490,675,664*
- Export	*976,949,899,189*	-	-	*976,949,899,189*
Segment assets	5,530,428,692,098	91,186,827,978	-	5,621,615,520,076
Segment liabilities	2,460,307,800,037	60,682,539,238	(25,430,011,718)	2,495,560,327,557

39 COMPARATIVE FIGURES

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

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

As disclosed in Note 2.3, certain comparative figures as at 01 January 2026 have been adjusted to conform to the presentation requirements of the financial statements under Circular No. 99/2025/TT-BTC. The details are as follows:

Figures are based on the Separate Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC			
Code	**Items**	**Amount**	**Code**	**Items**	**Amount**	**Change**
		VND			VND	VND
STATEMENT OF FINANCIAL POSITION			**STATEMENT OF FINANCIAL POSITION**			
123	Held-to-maturity investments	45,739,544,860	123	Short-term held-to-maturity investments	789,491,256,960	743,751,712,100
135	Short-term loan receivables	738,584,689,440				(738,584,689,440)
136	Other short-term receivables	45,427,826,591	135	Other short-term receivables	40,260,803,931	(5,167,022,660)
			313	Dividends and profit payables	303,399,800	303,399,800
319	Other short-term payables	15,420,536,714	320	Other short-term payables	15,117,136,914	(303,399,800)

In addition to the line items with changes in amounts upon conversion in accordance with Circular No. 99/2025/TT-BTC as presented in the above table, certain other line items have also been changed in terms of their codes and names.

Preparer	Chief Accountant	*Approved, 27 August 2026* Legal Representative TỔNG GIÁM ĐỐC
		M.S.D.N:4100259236 CÔNG TY CỔ PHẦN PHÚ TÀI TỈNH GIA LAI
Tran Nguyen Kha	Nguyen Thi My Loan	NGUYỄN SỸ HÒE