

SUNSTAR INVESTMENT JOINT STOCK COMPANY

Reviewed interim consolidated financial statements

For the six-month period ended 30 June 2025

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STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Sunstar Investment Joint Stock Company (hereinafter called "the Company") presents this report together with the interim consolidated financial statements of the Company for the six-month period ended 30 June 2025.

GENERAL INFORMATION

The company operates under the Joint Stock Company Business Registration Certificate No. 0105806767, registered for the first time on 01 March 2012, registered for the 12th change on 24 June 2025, issued by the Hanoi Department of Finance.

Company headquarters: 8th Floor, Simco Song Da Building, Van Phuc Urban Area, Ha Dong Ward, Ha Noi City.

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

The members of the Board of Directors, the Board of Supervisors, and the Board of Management of the Company during the period and to the date of this statement are as follows:

The Board of Directors

Full name	Position
Mr. Nguyen Tri Thien	Chairman of BOD
Mr. Nguyen Xuan Nam	Member
Mr. Dang Van Hoa	Member
Mr. Nguyen Anh Tuan	Member
Mr. Nguyen Cong Khai	Member

The Board of Management

Full name	Position
Mr. Nguyen Anh Tuan	General Director
Mr. Masayuki Takeuchi	Deputy General Director
Mr. Nguyen Xuan Nam	Deputy General Director

The Board of Supervisors

Full name	Position
Ms. Nguyen Thi Minh	Head of BOS
Ms. Nguyen Thi Mai Huong	Member
Ms. Do Nhu Ngoc	Member

Legal representatives

The legal representative of the Company for the accounting period and to the date of this statement is Mr. Nguyen Tri Thien – Chairman of the Board of Directors.

EVENTS ARISING AFTER THE END OF THE PERIOD

There are no significant events occurring after the end of the period, which needs to be adjusted or presented in these consolidated financial statements.

STATEMENT OF THE BOARD OF MANAGEMENT (Continued)

AUDITORS

International Auditing and Valuation Company Limited has been appointed to review the interim consolidated financial statements of the Company for the six-month period ended 30 June 2025.

DISCLOSURE OF THE BOARD OF MANAGEMENT'S RESPONSIBILITIES FOR THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management of the Company is responsible for preparing the interim consolidated financial statements, which gives a true and fair view of the consolidated financial position of the Company as at 30 June 2025, and its financial performance and its cash flows for the six-month period ended 30 June 2025 in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these interim consolidated financial statements, The Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the financial statements so as to minimize errors and frauds.

The Board of Management of the Company is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim consolidated financial statements.

APPROVAL OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of Management approved the attached interim consolidated financial statements. The interim consolidated financial statements reflected truly and fairly the Company's consolidated financial position as at 30 June 2025, as well as the interim consolidated financial performance and interim consolidated cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

For and on behalf of The Board of Management,



Nguyen Tri Thien

Chairman of the Board of Directors

Ha Noi, 30 September 2025

No: 1209.1/2025/BCSX/IAV

INTERIM CONSOLIDATED FINANCIAL INFORMATION REVIEWED REPORT

To: **The shareholders**
 The Board of Directors, the Board of Supervisors, and the Board of Management
 Sunstar Investment Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Sunstar Investment Joint Stock Company (hereinafter called "the Company") prepared on 30 September 2025, as set out from page 08 to page 34, which comprise the Interim Consolidated Financial Position as at 30 June 2025, the Interim Consolidated Statement of Income, and Interim Consolidated Statement of Cash flows for the six-month period then ended, and the Notes to the Interim Consolidated Financial Statements.

The Board of Management's Responsibility

The Board of Management of the Company is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim consolidated financial reporting and for such internal control as The Board of Management determines is necessary to enable the preparation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

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

Basis for Disclaimer of Conclusion

- As at 30 June 2025 and 01 January 2025, the balance of "Investments in joint ventures, associates" in the Company's consolidated statement of financial position represents the investment in Tona Construction And Investment Joint Stock Company, with a carrying amount under the equity method of VND 148,425,794,735. The Company has made a prudent assessment and concluded that this investment is unlikely to generate future economic benefits; accordingly, a 100% provision has been recognized for this investment. We were unable to obtain sufficient appropriate audit evidence to assess whether the provision for this investment is appropriate, or to determine its impact on other line items presented in the accompanying interim consolidated financial statements.

- As at 01 January 2025, the Company's cash balance was VND 37,675,138,075, and as at 30 June 2025, it was VND 8,068,010,543. As of these dates, we had not been appointed as the Company's auditors and, therefore, were unable to participate in the cash count observation. We have performed alternative audit procedures; however, due to the timing of these procedures being significantly after the reporting date, we do

INTERIM CONSOLIDATED FINANCIAL INFORMATION

REVIEWED REPORT (Continued)

Basis for Disclaimer of Conclusion (Continued)

not have sufficient evidence to form an opinion on the existence of this balance, or its potential impact, if any, on other line items presented in the consolidated financial statements.

- As stated in Note 4.2 – “Short-term Trade Receivables” on the interim consolidated balance sheet, as at 30 June 2025 and 01 January 2025, the Company prudently assessed that the short-term receivable from Dinh Vu Fertilizer Development Joint Stock Company, amounting to VND 59,740,825,000, is unlikely to be recoverable. Accordingly, the Company recorded a provision for doubtful debts in respect of the entire balance. We were unable to obtain sufficient appropriate audit evidence to evaluate the value of this receivable and the related provision for doubtful debts, or their impact on other items presented in the accompanying interim consolidated financial statements.
- As at 30 June 2025, the items “Short-term Loans Receivable” and “Other Short-term Receivables” in the Company’s interim consolidated financial statements, there included an unsecured short-term loan to Cat Tuong Thien Tan Lac Joint Stock Company with an amount of VND 120,800,000,000 (as at 01 January 2025: VND 120,800,000,000) and the related accrued loan interest receivable as at the reporting date that has not yet been collected of VND 33,424,964,385 (as at 01 January 2025: VND 28,632,679,452). We were unable to obtain sufficient appropriate audit evidence to assess the recoverability of these balances and the necessity of any provision for doubtful debts, as well as their impact on other items presented in the accompanying interim consolidated financial statements.
- As at 30 June 2025, StaBoo Invest Viet Nam Joint Stock Company Vietnam recorded loans to individuals amounting to VND 36,030,000,000. These loans were conducted in cash transactions and are unsecured. Through alternative audit procedures, we were unable to verify the existence of these transactions, the existence of the receivables as of 30 June 2025, or the recoverability of these balances. Consequently, we are unable to determine whether any adjustments to the receivable balances or related provisions, if any, are necessary, and the potential impact on other line items in the interim consolidated financial statements.
- As at 30 June 2025, the balance of “Other short-term receivables” included Advances balance amounting to VND 230,223,743,909 (as of 01 January 2025: VND 222,626,777,657). As of the date of this financial statement, we have not been provided with supporting documents or confirmations from the related parties. By performing alternative audit procedures, we were unable to assess the existence and recoverability of these advances. Accordingly, we cannot determine whether it is necessary to adjust these balances and the related provision (if any), or their potential impact on other items presented in the interim consolidated financial statements.
- As at 30 June 2025, the Company recorded a deposit for share purchase amounting to VND 200,000,000,000 (as at 01 January 2025: VND 200,000,000,000), which was not secured by collateral. We were unable to assess the recoverability of this deposit and, therefore, cannot determine whether a provision should be made or its potential impact on other items presented in the interim consolidated financial statements.
- As at 30 June 2025 and 01 January 2025, the Company has recognized a provision for other long-term receivables in respect of the Eco-Bamboo Park Project cooperation amounting to VND 101,500,000,000 (The original cost of the receivable: VND 101,500,000,000). We were unable to obtain sufficient appropriate audit evidence to assess whether the provision for this long-term receivable is appropriate, or to determine its impact on other line items presented in the interim consolidated financial statements.

INTERIM CONSOLIDATED FINANCIAL INFORMATION

REVIEWED REPORT (Continued)

Basis for Disclaimer of Conclusion (Continued)

- As at 30 June 2025, the inventory balance of Mai Chau BWG Joint Stock Company was VND 32,291,317,596, with an Allowances for devaluation of inventories of VND 27,387,736,420. As of this date, we had not been appointed as the Company's auditors and, therefore, were unable to participate in the inventory count observation. In addition, we had not been provided with documentation regarding the recognition of the allowances for devaluation of inventories by the entity. We have performed alternative audit procedures; however, we do not have sufficient evidence to express an opinion on the existence of the inventory and the accuracy of the related allowances for devaluation of inventories, or their potential impact, if any, on other line items presented in the interim consolidated financial statements.

- As at 30 June 2025, we have not been provided with supporting documentation or reconciliations relating to the short-term advances from customers at Mai Chau BWG Joint Stock Company from the following entities: Resort Resource Inc., Alberta Ltd, and Forest Products Distributors, Inc., totaling VND 21,835,714,096 (as at 01 January 2025: VND 7,445,845,965). Through alternative audit procedures, we were unable to assess the existence of these advances from customers balance or their potential impact, if any, on other line items presented in the interim consolidated financial statements.

- As at 30 June 2025 and 01 January 2025, the item "Other Long-term Payables" there included deposits received for land use relating to the construction project "OSB Thanh Hoa Bamboo Panel Factory" and the project "Raw Material Area Development" amounting to VND 9,800,000,000. We were unable to obtain sufficient appropriate audit evidence to assess this payable and its impact on other items presented in the accompanying interim consolidated financial statements.

- In 2024, the Company engaged in trading activities of construction materials without going through warehouses, with revenue and cost of goods sold amounting to VND 37,651,021,000 and VND 36,967,693,000, respectively, representing 98.9% of total revenue and 99.9% of total cost of goods sold of the year, generating a gross profit of VND 1,080,146,009. The outstanding balances of related trade receivables and trade payables arising from this transaction as at 30 June 2025 were VND 7,135,243,000 and VND 8,510,537,380, respectively (as at 01 January 2025: VND 7,135,243,000 and VND 9,400,537,380, respectively). Based on the documents provided and audit procedures performed, we were unable to provide an assessment of the revenue, cost of goods sold and gross profit recognized in 2024, the related receivable and payable balances as mentioned above, as well as their impact (if any) on the related items presented in the accompanying interim consolidated financial statements.

Disclaimer of Conclusion

Due to the significance of the matters described in the section "Basis for Disclaimer of Conclusion", we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion. Therefore, we do not express an audit conclusion on the accompanying interim consolidated financial statements.

Other Matter

The interim consolidated financial statements of the Company for the six-month period ended 30 June 2024 were reviewed by another auditor and audit firm. This auditor disclaimed an conclusion on these interim consolidated financial statements on 22 November 2024.

INTERIM CONSOLIDATED FINANCIAL INFORMATION REVIEWED REPORT (Continued)

Other Matter (Continued)

The consolidated financial statements of the Company for the fiscal year ended 31 December 2024 were audited by another auditor and audit firm. The auditor disclaimed an opinion on these accompanying consolidated financial statements on 31 March 2025.

The basis for the auditors' disclaimer of conclusion on the Interim Consolidated Financial Statements for the six-month period ended 30 June 2024 and the auditors' disclaimer of opinion on The Consolidated Financial Statements for the fiscal year ended 31 December 2024 were due to the impact of the following matters:

- The auditors were unable to assess the net realizable value of the investment in Tona Construction And Investment Joint Stock Company.
- The auditors were unable to assess the existence of cash at Staboo Invest Vietnam Joint Stock Company and the VND 200 billion deposit for share purchases.
- The auditors were unable to assess the fair value or recoverability of the loan granted to Cat Tuong Thien Tan Lac Joint Stock Company and the related outstanding loan interest. The auditors were unable to assess the necessary level of provision for impairment and its impact on other items presented in the consolidated financial statements.
- The auditors were unable to assess the existence and recoverability of advances to employees for business and production activities.
- The auditors did not evaluate the item "Other long-term payables" relating to land deposits received for the construction project "OSB Thanh Hoa Bamboo Panel Factory" and the project "Raw Material Area Development".
- In 2024, revenue and cost of goods sold from trading construction materials without going through warehouses accounted for 98.9% of the Company's total revenue and 99.9% of the Company's total cost of goods sold, respectively. The outstanding balances of related trade receivables and trade payables as at 31 December 2024 were VND 7,135,243,000 and VND 9,400,537,380, respectively. Based on the documents provided and the audit procedures performed, the auditors were unable to provide an assessment of the revenue, cost of goods sold recognized in 2024, the related receivable and payable balances as mentioned above, or their impact (if any) on the relevant items presented in the consolidated financial statements.



NGUYEN PHUONG THUY

Deputy Director

Audit Practising Registration Certificate

No. 4567-2022-283-1

For and on behalf of

INTERNATIONAL AUDITING AND VALUATION COMPANY LIMITED

Ha Noi, 30 September 2025

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2025


ASSETS	Code	Note	Closing balance	Opening balance
A - SHORT-TERM ASSETS	100		654,795,004,066	638,241,405,385
I. Cash and cash equivalents	110	4.1	8,981,654,612	39,023,041,356
1. Cash	111		8,981,654,612	39,023,041,356
II. Short-term financial investments	120		-	-
III. Short-term receivables	130		636,142,571,885	591,937,249,255
1. Short-term trade receivables	131	4.2	72,330,982,084	72,789,839,746
2. Short-term advances to suppliers	132	4.3	1,591,846,857	3,246,007,754
3. Short-term loan receivables	135	4.4	156,830,000,000	120,800,000,000
4. Other short-term receivables	136	4.5	469,275,442,081	456,849,527,992
5. Short-term allowance for doubtful debts	137	4.7	(63,885,699,137)	(61,748,126,237)
IV. Inventories	140		5,496,409,521	3,456,165,307
1. Inventories	141	4.6	32,884,145,941	30,843,901,727
2. Allowances for devaluation of inventories	149		(27,387,736,420)	(27,387,736,420)
V. Other short-term assets	150		4,174,368,049	3,824,949,467
1. Value added tax deductibles	152		3,922,868,049	3,573,449,467
2. Taxes and other receivables from the State budget	153	4.16	251,500,000	251,500,000
B - LONG - TERM ASSETS	200		165,405,206,061	174,403,338,431
I. Long-term receivables	210		-	-
1. Other long-term receivables	216	4.5	101,500,000,000	101,500,000,000
2. Long-term allowance for doubtful debts	219	4.7	(101,500,000,000)	(101,500,000,000)
II. Fixed assets	220		152,462,262,903	161,085,890,370
1. Tangible fixed assets	221	4.9	96,741,223,380	105,139,642,401
- Cost	222		240,985,364,910	241,671,763,092
- Accumulated depreciation	223		(144,244,141,530)	(136,532,120,691)
2. Intangible fixed assets	227	4.10	55,721,039,523	55,946,247,969
- Cost	228		60,000,000,000	60,000,000,000
- Accumulated amortisation	229		(4,278,960,477)	(4,053,752,031)
III. Investment properties	230		-	-
IV. Long-term assets in progress	240		-	-
V. Long-term financial investments	250	4.8	-	-
1. Investments in joint-ventures, associates	252		148,425,794,735	148,425,794,735
2. Equity investments in other entities	253		198,660,000	198,660,000
3. Allowances for impairment of long-term financial investments	254		(148,624,454,735)	(148,624,454,735)
VI. Other long-term assets	260		12,942,943,159	13,317,448,061
1. Long-term prepaid expenses	261	4.11	12,942,943,159	13,317,448,061
TOTAL ASSETS	270		820,200,210,128	812,644,743,816


INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2025

RESOURCES	Code	Note	Closing balance	Opening balance
C - LIABILITIES	300		331,603,197,273	295,810,800,175
I. Short-term liabilities	310		183,685,466,197	165,894,104,649
1. Short-term trade payables	311	4.12	12,502,220,167	20,943,302,114
2. Short-term advances from customers	312	4.13	25,610,544,279	12,293,367,176
3. Taxes and amounts payable to the State budget	313	4.16	2,130,222,078	2,263,321,321
4. Payables to employees	314		117,723,030	131,560,922
5. Short-term accrued expenses	315	4.15	65,211,856,505	61,617,165,201
6. Other short-term payables	319	4.14	58,614,400	65,619,977
7. Short-term borrowings and finance lease liabilities	320	4.17	78,054,285,738	68,579,767,938
II. Long-term liabilities	330		147,917,731,076	129,916,695,526
1. Other long-term payables	337	4.14	9,800,000,000	9,800,000,000
2. Long-term borrowings and finance lease liabilities	338	4.17	100,096,450,000	86,434,750,000
3. Deferred tax liabilities	341		38,021,281,076	33,681,945,526
D - EQUITY	400	4.18	488,597,012,855	516,833,943,641
I. Owner's equity	410		488,597,012,855	516,833,943,641
1. Owner's contributed capital	411		792,000,000,000	792,000,000,000
- Ordinary shares with voting rights	411a		792,000,000,000	792,000,000,000
2. Retained earnings	421		(351,731,354,462)	(326,159,505,679)
- Retained earnings accumulated to the prior period	421a		(326,159,505,679)	(312,455,546,436)
- Retained earnings of the current period	421b		(25,571,848,783)	(13,703,959,243)
3. Non-controlling interests	429		48,328,367,316	50,993,449,320
II. Other resources and funds	430		-	-
TOTAL RESOURCES	440		820,200,210,128	812,644,743,816


Preparer
Bui Thi Ngoc Huyen


Chief Accountant
Bui Thi Ngoc Huyen


Chairman of the Board of Directors
Nguyen Tri Thien
Ha Noi, Viet Nam
30 September 2025

INTERIM CONSOLIDATED STATEMENT OF INCOME

For the six-month period ended 30 June 2025

ITEMS	Code	Note	Current period	Prior period
1. Gross revenue from goods sold and services rendered	01	5.1	20,955,280,419	34,496,325,497
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered (10=01-02)	10		20,955,280,419	34,496,325,497
4. Cost of goods sold and services rendered	11	5.2	26,864,175,005	38,337,973,520
5. Gross profit/ (losses) from goods sold and services rendered (20=10-11)	20		(5,908,894,586)	(3,841,648,023)
6. Financial income	21	5.3	4,793,008,561	7,606,293,948
7. Financial expenses	22	5.4	18,669,287,764	14,896,873,650
- In which: Interest expense	23		3,643,188,955	12,301,273,650
8. Profit or loss in joint ventures, associates	24		-	-
9. Selling expenses	25	5.5	558,463,858	35,184,408
10. General and administration expenses	26	5.6	3,437,276,607	2,132,605,411
11. Net operating profit/ (losses) {30 = 20 + (21 - 22) - (24 + 25)}	30		(23,780,914,254)	(13,300,017,544)
12. Other income	31	5.7	-	46,408,353
13. Other expenses	32	5.8	2,226,216	267,500,000
14. Other profit/ (losses) (40=31-32)	40		(2,226,216)	(221,091,647)
15. Accounting profit/ (losses) before tax (50=30+40)	50		(23,783,140,470)	(13,521,109,191)
16. Current corporate income tax expense	51		-	-
17. Deferred corporate tax (income)/ expense	52		2,180,819,123	3,014,883,111
18. Net profit/ (losses) after corporate income tax (60=50-51-52)	60		(25,963,959,593)	(16,535,992,302)
- Profit after tax attributable to shareholders of parent company	61		(25,571,848,783)	(12,269,422,316)
- Profit after tax attributable to non-controlling shareholders	62		(392,110,810)	(4,266,569,986)
19. Basic earnings per share	70	5.9	(323)	(155)
20. Diluted earnings per share	71	5.9	(323)	(155)

Preparer

Bui Thi Ngoc Huyen

Chief Accountant

Bui Thi Ngoc Huyen

Chairman of the Board of Directors

Nguyen Tri Thien

Ha Noi, Viet Nam

30 September 2025



INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the six-month period ended 30 June 2025

(Indirect method)

ITEMS	Code	Note	Current period	Prior period
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. (Losses)/Profit before tax	01		(23,783,140,470)	(13,521,109,191)
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and investment properties	02		8,469,187,875	8,862,818,048
- Allowances and provisions	03		2,137,572,900	-
- Foreign exchange (gains)/losses arising from translating foreign currency items	04		15,026,098,809	2,595,600,000
- (Gains)/losses from investing activities	05		(4,793,008,561)	(7,652,702,301)
- Interest expense	06		3,643,188,955	12,301,273,650
3. Operating profit before changes in working capital	08		699,899,508	2,585,880,206
- Change in receivables	09		(5,870,029,180)	132,946,393,270
- Change in inventories	10		(2,040,244,214)	(4,121,094,250)
- Change in payables (excluding accrued loan interest and corporate income tax payable)	11		4,230,710,172	14,929,004,838
- Change in prepaid expenses	12		374,504,902	811,895,352
- Interest paid	14		(28,808,954)	(589,781,116)
Net cash flows from operating activities	20		(2,633,967,765)	146,562,298,300
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		-	950,000,000
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		154,439,592	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(36,030,000,000)	(187,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24		-	17,266,296,949
5. Interest earned, dividends and profits received	27		723,629	18,049,276,751
Net cash flows from investing activities	30		(35,874,836,779)	(150,734,426,300)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33	6.1	9,157,717,800	55,420,000,000
2. Repayment of borrowings	34	6.2	(690,300,000)	(49,187,104,138)
IV Net cash flows from financing activities	40		8,467,417,800	6,232,895,862
Net increase/(decrease) in cash for the period	50		(30,041,386,744)	2,060,767,862
Cash and cash equivalents at the beginning of the period	60		39,023,041,356	1,368,364,306
Cash and cash equivalents at the end of the period	70		8,981,654,612	3,429,132,168

Preparer

Bui Thi Ngoc Huyen

Chief Accountant

Bui Thi Ngoc Huyen

Chairman of the Board of Directors

Nguyen Tri Thien

Ha Noi, Viet Nam

30 September 2025

NOTES TO INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the six-month period ended 30 June 2025

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

1. GENERAL INFORMATION**1.1 Structure of ownership**

The company operates under the Joint Stock Company Business Registration Certificate No. 0105806767, registered for the first time on 01 March 2012, registered for the 12th change on 24 June 2025, issued by the Hanoi Department of Finance.

The Company's charter capital according to the Business Registration Certificate is VND 792,000,000,000 (Seven hundred and ninety-two billion VND).

Company headquarters: 8th Floor, Simco Song Da Building, Van Phuc Urban Area, Ha Dong Ward, Ha Noi City.

The total number of employees of the Company as at 30 June 2025 was 5 employees (31 December 2024: 6 employees).

1.2 Business area

The Company's business activities include trading in electronic equipment, fertilizers, construction materials, and bamboo products.

1.3 Normal production and business cycle

The Company's normal production and business cycle is carried out within a period of no more than 12 months.

1.4 Characteristics of the business activities in the period which have impact on the interim consolidated financial statements

During the six-month accounting period ended 30 June 2025, the Company did not focus on trading activities in goods (construction materials and bamboo products), resulting in a significant decrease in revenue for the first half of 2025 compared to the same period of the prior year.

1.5 Disclosure of information comparability in the interim consolidated financial statements

The data presented in the interim consolidated financial statements for six-month period ended 30 June 2025 are comparable to the corresponding figures of the prior period.

1.6 The Company's structure

As at 30 June 2025, the Company's structure is as follows:

Subsidiaries with the following information:

Company	Headquarter	Ownership interest (%)	Voting rights (%)	Main business activities
Mai Chau BWG Joint Stock Company	Hoa Binh	96.54%	96.54%	Manufacturing of bamboo products, afforestation and forest care
Viet Nam Sunstar Ecotech Joint Stock Company	Ha Noi	93%	93%	Scientific research and technological development in the field of agricultural science

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Company	Headquarter	Ownership interest (%)	Voting rights (%)	Main business activities
Staboo Invest Vietnam Joint Stock Company	Ha Noi	84.75%	84.75%	Investment in forestry and agricultural production, construction, and real estate business

Associates with the following information:

Company	Headquarter	Ownership interest (%)	Voting rights (%)	Main business activities
Tona Construction And Investment Joint Stock Company	Ha Noi	49%	49%	Interior and exterior design, architectural design, project consultancy, and urban infrastructure planning

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD**2.1. Basis of preparation of interim consolidated financial statements**

The accompanying interim consolidated financial statements, expressed in Vietnamese Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting.

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

2.2. Going concern assumption

There have been no events that cast significant doubt on its ability to continue as a going concern. The company neither intends nor is forced to cease operations, or significantly scale back its operations.

2.3. Financial year

The Company's financial year begins on 01 January and ends on 31 December.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**3.1 Estimates**

The preparation of interim consolidated financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires The Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on The Board of Management's best knowledge, actual results may differ from those estimates.

3.2 Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and enterprises controlled by the Company (its subsidiaries) up to 31 December each year. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

The results of subsidiaries acquired or disposed of during the year are included in the consolidated statement of income from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests consist of the amount of those non-controlling interests at the date of the original business combination (see below) and the non-controlling interests' share of changes in equity since the date of the combination. Losses in subsidiaries are respectively attributed to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

3.3 Business combinations

On acquisition, the assets and liabilities and contingent liabilities of a subsidiary are measured at their fair values at the date of acquisition. Any excess of the cost of acquisition over the fair values of the identifiable net assets acquired is recognised as goodwill. Any deficiency of the cost of acquisition below the fair values of the identifiable net assets acquired is credited to profit and loss in the period of acquisition.

The non-controlling interests are initially measured at the non-controlling shareholders' proportion of the net fair value of the assets, liabilities and contingent liabilities recognised.

3.4 Investments in associates

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

The results and assets and liabilities of associates are incorporated in these financial statements using the equity method of accounting. Interests in associates are carried in the statement of financial position at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

3.5 Goodwill

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition. Goodwill is amortised on the straight-line basis over its estimated period of benefit of 10 years.

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. Goodwill arising on the acquisition of subsidiaries is presented consolidatedly as an asset in the consolidated statement of financial position.

On disposal of a subsidiary, associate or jointly controlled entity, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on disposal.

3.6 Cash and cash equivalents

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

3.7 Financial investments**Held-to-maturity investments**

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits (commercial bills), bonds, preference shares which the issuer shall redeem at a certain date in the future, loans held to maturity to earn periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the statement of income on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

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

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

Loan receivables

Loan receivables are measured at cost less allowances for doubtful debts. Allowance for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

3.8 Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less allowance for doubtful debts.

Allowance for doubtful debts is made for each doubtful debt based on the age of overdue debts or the expected level of possible loss, or debts that the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

3.9 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Cost is calculated using the weighted average method and is accounted for using the perpetual inventory method.

Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The evaluation of necessary allowance for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the statement of financial position date.

3.10 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of acquired tangible fixed assets includes the purchase price and all directly attributable costs necessary to bring the asset to its intended use.

	Useful life (Years)
Buildings and structures	05 - 15
Machinery, equipment	03 - 15
Motor vehicles	07 - 10
Office equipment	03 - 06

3.11 Intangible assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all the expenses incurred to obtain this asset put into use. Costs incurred after the initial recognition are recognized to increase the cost of intangible fixed assets if these costs certainly increase economic benefits in the future due to using this asset.

Straight-line depreciation is used over its estimated useful time in accordance with Circular No. 45/2013/TT-BTC on 25 April 2013, which is amended and supplemented in Circular No. 147/2016/TT-BTC dated 13 October 2016 and Circular No. 28/2017/TT-BTC dated 12 April 2017, guiding the management, usage and depreciation of fixed assets.

3.12 Prepaid expenses

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. Prepaid expenses of the Company include the following expenses:

Tools and equipment

The tools and equipment have been put into use and are amortised to expense under the straight-line method to time allocation not too 3 years.

Office rent

Prepaid land lease represents the land rental paid for the land currently used by the Company. The prepaid land lease is amortized to expenses on a straight-line basis over the lease term.

3.13 Accounts payable and accrued expenses

Payables and accrued expenses are recognized as the amount of money to be paid in the future related to the goods and services received. Payable expenses are recognized based on a reasonable estimate of the payable.

Payables are classified as payable to suppliers, accrued expenses, and other payables according to the following principles:

- Payables to suppliers reflect the trade payables arising from commercial transactions between the Company and the seller, which is an independent entity of the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or insufficient supporting accounting documentation. They also include amounts payable to employees for accrued leave and other production and business expenses that need to be recognized in advance. When these expenses are incurred in reality, any differences between the actual amount and the accrued amount are adjusted accordingly by recognizing additional expenses or reversing previously accrued expenses to reflect the variance.
- Other payables reflect non-commercial receivables, not related to the purchase and sale transactions.

3.14 Borrowings and finance lease liabilities

Borrowings are tracked according to each object, each contract and the repayment term. In case of borrowings in foreign currency, detailed tracking is done in the original currency.

3.15 Borrowing costs

Borrowing costs are recognised in the statement of income in the year when incurred unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

substantially ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the cost of those assets. For specific borrowings for the purpose of construction of fixed assets and investment properties, borrowing costs are capitalised even when the construction period is under 12 months.

3.16 Owner's equity

Capital is recorded according to the amount actually invested by shareholders.

3.17 Distribution of net profits

Profit after tax is distributed to shareholders after an appropriation of funds under the Charter of the Company as same as the law and is approved by the General Meeting of Shareholders.

The distribution of profits to shareholders is considered to non-cash items in undistributed profit may affect cash flow and ability to pay dividends as profit from revaluation of assets contributed as capital, interest due to the revaluation of monetary items, the financial instruments and other non-cash items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders and there is a list of shareholders entitled to receive dividends.

3.18 Revenue and earnings***Revenue from sales of goods***

Revenue from sales of goods is recorded when simultaneously satisfy the following conditions:

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

Revenue from service rendered

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the statement of financial position date of that period. The outcome of a transaction can be measured reliably when all 4 following conditions are satisfied:

- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Company.
- The percentage of completion of the transaction at the statement of financial position date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Financial income***Interest***

Interest is recognized on an accrual basis, are determined on the balance of cash in bank and the actual interest rate for each period.

3.19 General and administration expenses

General and administration expenses reflect actual expenses incurred during the general management of the Company, mainly including expenses for labour of management department

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

salaries; social insurance, health insurance, trade union fees, unemployment insurance for labour; office equipment expenses; depreciation and amortisation; provision expenses; outside services and other expenses.

3.20 Corporate income tax

Income tax expense represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the Income Statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are not taxable or deductible.

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

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

3.21 Related parties

The parties are considered to be related if that party has the ability to control or significantly influence the other party in making decisions on financial policies and operations. Parties are considered a related party of the Company in case that party is able to control the company or to cause material effects on the financial decisions.

In considering the relationship of the parties involved, the nature of the relationship is more emphasized than the legal form of the relationship.

4. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION**4.1 Cash and cash equivalents**

	Closing balance VND	Opening balance VND
Cash on hand	8,068,010,543	37,675,138,075
Demand deposits in banks	913,644,069	1,347,903,281
	8,981,654,612	39,023,041,356

4.2 Short-term trade receivables

	Closing balance VND	Opening balance VND
Dinh Vu Fertilizer Development Joint Stock Company	59,740,825,000	59,740,825,000
Xuan Huy Investment Joint Stock Company	7,135,243,000	7,135,243,000
Others	5,454,914,084	5,913,771,746
	72,330,982,084	72,789,839,746

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.3 Short-term advances to suppliers

	Closing balance VND	Opening balance VND
Truong Phat TH Production And Trade Company Limited	400,000,000	-
HAFA Investment Joint Stock Company	248,979,300	1,798,979,300
Others	942,867,557	1,447,028,454
	1,591,846,857	3,246,007,754

4.4 Short-term loans receivables

	Closing balance VND	Opening balance VND
Cat Tuong Thien Tan Lac Joint Stock Company (i)	120,800,000,000	120,800,000,000
Nguyen Thi Hiep (ii)	6,000,000,000	-
Nguyen Thi Trinh (iii)	6,500,000,000	-
Nguyen Thi Tho (iv)	6,800,000,000	-
Nguyen Thi Thoa (v)	8,200,000,000	-
Hoang Thi Hoach (vi)	8,530,000,000	-
	156,830,000,000	120,800,000,000

(i) Loan agreement No. 01/HĐV/STD-CTT dated 16 December 2021 and Appendix No. 01 dated 16 December 2022 between Sunstar Investment Joint Stock Company (Party A) and Cat Tuong Thien Tan Lac Joint Stock Company (Party B). Loan term: 12 months from the date of signing the loan agreement; interest rate: 8%/year; the loan is unsecured. Party A has the right to convert the loan into equity capital in Party B in case Party B increases its charter capital. The loan was approved under the Board of Directors' Resolution No. 12/2021/NQHĐQT/SJF dated 15 December 2021. Appendix No. 02/PLHĐV/SJF-CTT dated 01 January 2025 extended the loan term until 31 December 2025.

(ii) Loan agreement No. 01.2025/HĐCV/STABOO-CN dated 09 January 2025 with a loan amount of VND 6,000,000,000; Loan term: 12 months; interest rate: 0%/year; the loan is unsecured.

(iii) Loan agreement No. 02.2025/HĐCV/STABOO-CN dated 14 January 2025 with a loan amount of VND 6,500,000,000; Loan term: 12 months; interest rate: 0%/year; the loan is unsecured.

(iv) Loan agreement No. 03.2025/HĐCV/STABOO-CN dated 31 January 2025 with a loan amount of VND 6,800,000,000; Loan term: 12 months; interest rate: 0%/year; the loan is unsecured.

(v) Loan agreement No. 04.2025/HĐCV/STABOO-CN dated 19 February 2025 with a loan amount of VND 8,200,000,000; Loan term: 12 months; interest rate: 0%/year; the loan is unsecured.

(vi) Loan agreement No. 05.2025/HĐCV/STABOO-CN dated 28 February 2025 with a loan amount of VND 8,530,000,000; Loan term: 12 months; interest rate: 0%/year; the loan is unsecured.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.5 Other receivables

4.5.1 Other short-term receivables

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Mortgage (i)	200,000,000,000	-	200,000,000,000	-
Trade union fee	36,662,903	-	-	-
Advances	230,223,743,909	-	222,626,777,657	-
Loan interest	35,691,032,494	-	30,921,777,668	-
Others	3,324,002,775	-	3,300,972,667	-
	469,275,442,081	-	456,849,527,992	-

(i) As at 30 June 2025, short-term deposits and mortgage include:

- Share purchase deposit agreement No. 1907/2024/HDDC/STABOOVN-NTHN dated 19 August 2024 between StaBOO Invest Vietnam Joint Stock Company and Ms. Nguyen Thi Hong Ngoc, with an amount of VND 80 billion, for the purchase of 6,670,000 shares of StaBOO Thanh Hoa Joint Stock Company.

- Share purchase deposit agreement No. 1908/2024/HDDC/STABOOVN-NTN dated 19 August 2024 between StaBOO Invest Vietnam Joint Stock Company and Mr. Nguyen Trong Nghia, with an amount of VND 120 billion, for the purchase of 10,000,000 shares of StaBOO Thanh Hoa Joint Stock Company.

4.5.2 Other long-term receivables

	Closing balance		Opening balance	
	Value VND	Allowance VND	Value VND	Allowance VND
Ecological Bamboo Project business cooperation (i)	101,500,000,000	(101,500,000,000)	101,500,000,000	(101,500,000,000)
	101,500,000,000	(101,500,000,000)	101,500,000,000	(101,500,000,000)

(i) Agreement No. 0301/HĐHTKD dated 03 January 2020 between Viet Nam Sunstar Ecotech Joint Stock Company (Party A) – a subsidiary of Sunstar Investment Joint Stock Company, and SCO Development Investment Joint Stock Company (Party B), for cooperation in the Eco Bamboo Park Project. Details are as follows:

- The total cooperation value is VND 229,411,000,000, of which Party A contributes VND 101,500,000,000 and Party B contributes VND 127,911,000,000. Party A agrees to transfer VND 101,500,000,000 to Party B for project implementation, and Party B agrees to use the contributed capital for joint investment in the construction of the project.

- The agreement is valid until 31 December 2025. The term may be extended subject to the mutual agreement of the parties.

4.6 Inventories

	Closing balance		Opening balance	
	Cost VND	Allowance VND	Cost VND	Allowance VND
Raw materials	23,949,913,315	(20,924,260,589)	21,944,412,600	(20,924,260,589)
Tools and supplies	348,425,234	(297,020,294)	348,425,234	(297,020,294)
Work in progress	585,978,932	(558,044,714)	585,978,932	(558,044,714)
Finished goods	7,170,032,386	(5,371,443,094)	7,121,078,887	(5,371,443,094)
Merchandise	829,796,074	(236,967,729)	844,006,074	(236,967,729)
	32,884,145,941	(27,387,736,420)	30,843,901,727	(27,387,736,420)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.7 Bad debts

	Overdue	Closing balance		Overdue	Opening balance	
		Cost VND	Allowance VND		Cost VND	Allowance VND
Dinh Vu Fertilizer Development Joint Stock Company	> 3 years	59,740,825,000	(59,740,825,000)	> 3 years	59,740,825,000	(59,740,825,000)
PhucMinh HAWINCO Joint Stock	> 3 years	148,980,053	(148,980,053)	> 3 years	148,980,053	(148,980,053)
Thanh Nga Ha Noi Trading Development And Investment	> 3 years	84,922,802	(84,922,802)	> 3 years	84,922,802	(84,922,802)
ABBS Vietnam Mechanical & Electrical Company Limited	> 3 years	50,000,000	(50,000,000)	> 3 years	50,000,000	(50,000,000)
Xuan Huy Investment Joint Stock Company	6 months - 1 years	7,135,243,000	(2,140,572,900)		7,135,243,000	-
SCO Development Investment Joint Stock Company	> 3 years	101,500,000,000	(101,500,000,000)	> 3 years	101,500,000,000	(101,500,000,000)
Others	> 3 years	1,720,398,382	(1,720,398,382)	> 3 years	1,723,398,382	(1,723,398,382)
		<u>170,380,369,237</u>	<u>(165,385,699,137)</u>		<u>170,383,369,237</u>	<u>(163,248,126,237)</u>

4.8 Long-term financial investments

	Closing balance			Opening balance		
	Book value VND	Allowance VND	Equity method value VND	Book value VND	Allowance VND	Equity method value VND
Investments in joint ventures, associates	147,000,000,000	(148,425,794,735)	148,425,794,735	147,000,000,000	(148,425,794,735)	148,425,794,735
Tona Construction And Investment Joint Stock Company (i)	147,000,000,000	(148,425,794,735)	148,425,794,735	147,000,000,000	(148,425,794,735)	148,425,794,735
	<u>147,000,000,000</u>	<u>(148,425,794,735)</u>	<u>148,425,794,735</u>	<u>147,000,000,000</u>	<u>(148,425,794,735)</u>	<u>148,425,794,735</u>

(i) The Board of Directors and the Board of Management of the Company assessed that Tona Construction And Investment Joint Stock Company is facing difficulties in its business operations and financial situation, which has severely affected the recoverability of this investment in the future, and the timing of any improvement in business and financial conditions remains uncertain. As a prudent measure, the Board of Directors and the Board of

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

Management decided to make a 100% provision for this investment starting from 2023. In 2024, the Company issued a resolution on divestment of this investment; however, as of the reporting date, the Company has not yet found a counterparty for the transfer.

	Closing balance		Opening balance	
	Cost VND	Allowance VND	Fair value VND	Fair value VND
Investments in others entities	198,660,000	(198,660,000)	198,660,000	(198,660,000)
Jarcel Viet Nam Joint Stock Company	198,660,000	(198,660,000)	(i) 198,660,000	(i) (198,660,000)
	198,660,000	(198,660,000)	198,660,000	(198,660,000)
				-

(i) The Company has not determined the fair value of the investments because there is no specific guidance on determining fair value.

4.9 Increases, decreases in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Total VND
COST				
Opening balance	70,584,809,966	169,001,625,853	2,085,327,273	241,671,763,092
Liquidation, disposal	-	-	(686,398,182)	(686,398,182)
Closing balance	70,584,809,966	169,001,625,853	1,398,929,091	240,985,364,910
ACCUMULATED DEPRECIATION				
Opening balance	38,520,960,847	97,288,537,392	722,622,452	136,532,120,691
Depreciation charged	2,238,555,624	5,904,644,106	100,779,699	8,243,979,429
Liquidation, disposal	-	-	(531,958,590)	(531,958,590)
Closing balance	40,759,516,471	103,193,181,498	291,443,561	144,244,141,530
NET BOOK VALUE				
Opening balance	32,063,849,119	71,713,088,461	1,362,704,821	105,139,642,401
Closing balance	29,825,293,495	65,808,444,355	1,107,485,530	96,741,223,380

- The cost of fully depreciated tangible fixed assets that are still in use as at 30 June 2025 is VND 0, and as at 01 January 2025 is VND 0;

- The remaining value of tangible fixed assets used as mortgage or pledge to secure loans as at 30 June 2025 is VND 96,741,223,380, and as at 01 January 2025 is VND 103,294,057,847.

4.10 Increases, decreases in intangible fixed assets

	Land use rights VND	Total VND
COST		
Opening balance	60,000,000,000	60,000,000,000
Closing balance	60,000,000,000	60,000,000,000
ACCUMULATED AMORTISATION		
Opening balance	4,053,752,031	4,053,752,031
Amortisation charged	225,208,446	225,208,446
Closing balance	4,278,960,477	4,278,960,477
NET BOOK VALUE		
Opening balance	55,946,247,969	55,946,247,969
Closing balance	55,721,039,523	55,721,039,523

- The cost of fully depreciated intangible fixed assets that are still in use as at 30 June 2025 is VND 0, and as at 01 January 2025 is VND 0;

- The remaining value of intangible fixed assets used as mortgage or pledge to secure loans as at 30 June 2025 is VND 0, and as at 01 January 2025 is VND 0.

4.11 Long-term prepaid expenses

	Closing balance VND	Opening balance VND
Office rental expenses (i)	7,371,932,400	7,484,625,983
Property rental expenses	-	250,000,008
Others	5,571,010,759	5,582,822,070
	12,942,943,159	13,317,448,061

(i) Office lease contract No. 2012/2019/HĐTVĐ dated 20 December 2019 between Simco SongDa Joint Stock Company and Sunstar Investment Joint Stock Company with a total leased area of 436.08 m². The lease term is 25 years from 01 January 2020 to 31 December 2044. Appendix to the contract No. 01/2021/PLHĐ dated 10 November 2021 extended the lease term by 5 years, from 01 January 2045 to 31 December 2049.

4.12 Short-term trade payables

	Closing balance		Opening balance	
	Amount VND	Amount able to be paid off VND	Amount VND	Amount able to be paid off VND
CDM Investment And Trading Company Limited	-	-	934,254,100	934,254,100
Binh Minh Viet Investment And Trade Joint Stock Company	8,510,537,380	8,510,537,380	9,400,537,380	9,400,537,380
HAFA Investment Joint Stock Company	-	-	1,021,445,964	1,021,445,964
Viet Nam Industrial Bamboo Joint Stock Company	-	-	6,851,477,300	6,851,477,300
Others	3,991,682,787	3,991,682,787	2,735,587,370	2,735,587,370
	12,502,220,167	12,502,220,167	20,943,302,114	20,943,302,114

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.13 Short-term advances from customers

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>Amount</u>	<u>Amount</u>
	<u>VND</u>	<u>VND</u>
Resort Resource Inc.,	11,536,461,859	6,340,824,463
HAFA Investment Joint Stock Company		2,571,445,964
Alberta Ltd	9,194,230,735	-
Forest Products Distributors, Inc.,	1,105,021,502	1,105,021,502
Others	3,774,830,183	2,276,075,247
	25,610,544,279	12,293,367,176

4.14 Other payables

4.14.1 Other short-term payables

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>Amount</u>	<u>Amount</u>
	<u>VND</u>	<u>VND</u>
Insurance fee	18,614,400	9,619,977
Others	40,000,000	56,000,000
	58,614,400	65,619,977

4.14.1 Other long-term payables

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>Amount</u>	<u>Amount</u>
	<u>VND</u>	<u>VND</u>
Mr. Doan Van Lap (i)	4,300,000,000	4,300,000,000
Mr. Lo Van Ninh (i)	3,000,000,000	3,000,000,000
Mr. Vi Van Duong (i)	2,500,000,000	2,500,000,000
	9,800,000,000	9,800,000,000

(i) This amount represents cash deposits made by individuals for the purchase of land in Chieng Chau Commune, Mai Chau District, Hoa Binh Province.

4.15 Short-term accrued expenses

	<u>Closing balance</u>	<u>Opening balance</u>
	<u>VND</u>	<u>VND</u>
Accrued interest expenses	65,211,856,505	61,245,165,201
Board of Directors' Remuneration	-	372,000,000
	65,211,856,505	61,617,165,201

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.16 Taxes and amounts receivables, payables to the State budget

	Closing balance		During the period		Adjustment	Opening balance	
	Taxes Receivable VND	Taxes Payable VND	Paid VND	Amount Payable VND		Receivable VND	Taxes Payable VND
Value added tax	-	-	35,806,859	35,658,093	(138,891,773)	-	139,040,539
Corporate income tax	250,000,000	2,053,625,352	-	-	-	250,000,000	2,053,625,352
Other taxes	1,500,000	-	-	-	-	1,500,000	-
Fees, charges and other payables	-	76,596,726	9,000,000	12,000,000	2,941,296	-	70,655,430
	<u>251,500,000</u>	<u>2,130,222,078</u>	<u>44,806,859</u>	<u>47,658,093</u>	<u>(135,950,477)</u>	<u>251,500,000</u>	<u>2,263,321,321</u>

4.17 Borrowings and finance lease liabilities

4.17.1 Short-term borrowings and finance lease liabilities

	Closing balance		During the period		Opening balance	
	Amount VND	Amount able to be paid off VND	Increases VND	Decreases VND	Amount VND	Amount able to be paid off VND
Short-term borrowings	34,976,000,000	34,976,000,000	10,074,517,800	600,000,000	25,501,482,200	25,501,482,200
StaBOO Holding AG (i)	6,644,000,000	6,644,000,000	916,800,000	-	5,727,200,000	5,727,200,000
Mr. Do Duc Giang (ii)	800,000,000	800,000,000	-	-	800,000,000	800,000,000
Mr. Mac Van Nhat (iii)	700,000,000	700,000,000	700,000,000	-	-	-
Mr. Le Dinh Vu (iv)	860,000,000	860,000,000	860,000,000	-	-	-
Vietnam Bank For Agriculture And Rural Development - Mai	25,972,000,000	25,972,000,000	7,597,717,800	600,000,000	18,974,282,200	18,974,282,200
Chau Hoa Binh Branch (vi)						
Current portion of long-term borrowings	43,078,285,738	43,078,285,738	90,300,000	90,300,000	43,078,285,738	43,078,285,738
Joint Stock Commercial Bank For Investment And Development Of Viet Nam - Gia Lam Branch (v)	180,600,000	180,600,000	90,300,000	90,300,000	180,600,000	180,600,000
Vietnam Bank For Agriculture And Rural Development - Mai	42,897,685,738	42,897,685,738	-	-	42,897,685,738	42,897,685,738
Chau Hoa Binh Branch (vi)						
	78,054,285,738	78,054,285,738	10,164,817,800	690,300,000	68,579,767,938	68,579,767,938

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.17.2 Long-term borrowings and finance lease liabilities

	Closing balance		During the period		Opening balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Long-term borrowings	100,096,450,000	100,096,450,000	13,752,000,000	90,300,000	86,434,750,000	86,434,750,000
StaBOO Holding AG (i)	99,660,000,000	99,660,000,000	13,752,000,000	-	85,908,000,000	85,908,000,000
Joint Stock Commercial Bank For Investment And Development Of Viet Nam - Gia Lam Branch (v)	436,450,000	436,450,000	-	90,300,000	526,750,000	526,750,000
	100,096,450,000	100,096,450,000	13,752,000,000	90,300,000	86,434,750,000	86,434,750,000

Loan details:

(i) Loan from Swiss company StaBOO Holding AG under the following loan agreement:

- Loan agreement No. 01/SB-SJF dated 28 April 2023 for CHF 500,000 (five hundred thousand Swiss Francs) at an interest rate of 2%/year. The loan term is until 15 December 2023. Purpose: for business operations. The loan is unsecured.
- Loan agreement No. 02/SB-SJF dated 25 August 2023 for CHF 700,000 (seven hundred thousand Swiss Francs) at an interest rate of 2%/year. The loan term is until 15 December 2023. Purpose: for business operations. The loan is unsecured.
- Loan agreement No. 03/SB-SJF dated 31 January 2024 for CHF 2,000,000 (two million Swiss Francs) at an interest rate of 2%/year. The loan term is until 31 March 2024. Purpose: for business operations. The loan is unsecured.

According to the agreement dated 28 May 2024 between Sunstar Investment Joint Stock Company, Mr. Nguyen Trong Nghia (the Borrower), and StaBOO Holding AG (the Lender), StaBOO Holding AG agreed to extend the loan amounting to CHF 3,000,000 (three million Swiss Francs) until 31 May 2034 under the following terms and conditions:

- The Borrower shall repay CHF 200,000 (two hundred thousand Swiss Francs) from previous loans;
- The Lender shall receive a 10% equity interest in StaBOO Thanh Hoa Joint Stock Company (in which Mr. Nguyen Trong Nghia holds shares); the loan bears no interest during the term;

However, upon maturity (31 May 2034), the Borrower (Sunstar Investment Joint Stock Company and Mr. Nguyen Trong Nghia) is obliged to repurchase the 10% equity interest in StaBOO Thanh Hoa Joint Stock Company from the Lender (StaBOO Holding AG).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

(ii) Loan agreement No. 18.2024/HĐCV/STD-CN dated 20 August 2024 between Sunstar Investment Joint Stock Company and Mr. Do Duc Giang, with a loan amount of VND 800,000,000, interest at 2%/year. The loan term is 3 months. Purpose: for the Company's business operations. The loan is unsecured.

Appendix to loan agreement No. 01.2025/PLHĐVM/STD-CN dated 03 January 2025 extends the loan term to 12 months.

(iii) Loan agreement No. 01.2025/HĐVM/STD-CN dated 06 January 2025 between Sunstar Investment Joint Stock Company and Mr. Mac Van Nhat, with a loan amount of VND 700,000,000, interest at 2%/year. The loan term is 12 months. Purpose: for the Company's business operations. The loan is unsecured.

(iv) Loan agreement No. 02.2025/HĐVM/STD-CN dated 20 May 2025 between Sunstar Investment Joint Stock Company and Mr. Le Dinh Vu, with a loan amount of VND 860,000,000. The loan term is 12 months. Purpose: for the Company's business operations. The loan is unsecured.

(v) Loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Gia Lam Branch under Credit Contract No. 01/2023/6152035/HĐTD dated 16 November 2023, with a loan amount of VND 903,000,000. Purpose: investment in one Kia Carnival 2.2D automobile. Loan term: 60 months. Interest rate: fixed at 8.5% /year during the first year; for subsequent periods, the interest rate is equal to BIDV's 24-month term postpaid civil loan interest rate plus a margin of 3.9%/year. Collateral: Mortgage contract No. 01/2023/6152035/HĐBĐ dated 16 November 2023 between Sunstar Investment Joint Stock Company and BIDV – Gia Lam Branch, secured by one Kia Carnival 2.2D Signature 7S automobile, license plate No. 30K-605.63.

(vi) Including the following loan agreements:

- Loan from Vietnam Bank For Agriculture And Rural Development (Agribank) – Mai Chau Hoa Binh Branch under Credit Line Agreement No. 3004LAV-201703081 dated 29 November 2017; loan amount: VND 40,000,000,000; loan term: less than 12 months. The interest rate varies according to each promissory note. Purpose of the loan: to supplement working capital for laminated bamboo production and other bamboo products. Collateral: machinery and equipment. As of the issuance date of these financial statements, the Company's loan was overdue. On 12 March 2024, the Bank discussed with the Company a plan to restructure this debt and extend the loan until 2025.

- Loan from Vietnam Bank For Agriculture And Rural Development (Agribank) – Mai Chau Hoa Binh Branch, under Credit Agreement No. 01-2014/HĐTD-DH/BWG dated 17 December 2014; loan term: 72 months (including a 12-month grace period for principal repayment), starting from the signing date of the agreement. Interest rate: floating with adjustments. Purpose of the loan: investment in the construction of the Laminated Bamboo Factory. Collateral: assets to be formed in the future, revenues generated from the project, the loan utilization plan, and Supplementary Agreement No. 3004LAV201403420 dated 12 December 2017, which extended the loan term from 72 months to 120 months with a fixed interest rate of 9.5%/year. As of the issuance date of these financial statements, the Company's loan was overdue. On 12 March 2024, the Bank discussed with the Company a plan to restructure this debt and extend the loan until 2025.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.18 Owner's equity

4.18.1 Reconciliation table of equity

	Owner's contributed capital VND	Retained earnings VND	Non-controlling interests VND	Total VND
Prior year's opening balance	792,000,000,000	(312,455,546,436)	15,065,417,395	494,609,870,959
Loss for the year	-	(13,703,959,243)	(71,968,075)	(13,775,927,318)
Increase during the year due to investment in a new subsidiary	-	-	36,000,000,000	36,000,000,000
Prior year's closing balance	792,000,000,000	(326,159,505,679)	50,993,449,320	516,833,943,641
Current period's opening balance	792,000,000,000	(326,159,505,679)	50,993,449,320	516,833,943,641
Loss for the period	-	(25,571,848,783)	(392,110,810)	(25,963,959,593)
Other decreases	-	-	(2,272,971,194)	(2,272,971,194)
Current period's closing balance	792,000,000,000	(351,731,354,462)	48,328,367,316	488,597,012,855

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4.18.2 Details of owner's investment capital

	Closing balance		Opening balance	
	Actual contributed capital VND	Ratio %	Actual contributed capital VND	Ratio %
Mr. Do Can	70,383,800,000	8.89%	70,383,800,000	8.89%
Other shareholders	721,616,200,000	91.11%	721,616,200,000	91.11%
	792,000,000,000	100%	792,000,000,000	100%

4.18.3 Capital transactions with owners and dividend distribution, profit sharing

	Current period VND	Prior period VND
Owner's invested equity		
Capital contribution at the beginning of the period	792,000,000,000	792,000,000,000
Contributed capital increased during the period	-	-
Capital contribution at the end of the period	792,000,000,000	792,000,000,000
Dividends and distributed profits	-	-

4.18.4 Shares

	Closing balance Share	Opening balance Share
Number of shares registered for issuance	-	-
Number of shares issued to the public	79,200,000	79,200,000
- Ordinary shares	79,200,000	79,200,000
- Preference shares	-	-
Number of shares repurchased	-	-
- Ordinary shares	-	-
- Preference shares	-	-
Number of outstanding shares in circulation	79,200,000	79,200,000
- Ordinary shares	79,200,000	79,200,000
- Preference shares	-	-
<i>An ordinary share has par value of VND 10,000/share</i>		

4.18.5 Profits distribution

	Current period VND	Prior period VND
Undistributed profit at the beginning of the period	(326,159,505,679)	(312,455,546,436)
Profit from business activities in the period	(25,571,848,783)	(12,269,422,316)
Remaining undistributed profit	(351,731,354,462)	(324,724,968,752)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM CONSOLIDATED STATEMENT OF INCOME

5.1 Revenue from goods sold and services rendered

	Current period VND	Prior period VND
Revenue from goods sold, services rendered	20,955,280,419	34,496,325,497
	20,955,280,419	34,496,325,497

5.2 Cost of good sold

	Current period VND	Prior period VND
Cost of finished goods sold and services rendered	26,864,175,005	38,337,973,520
	26,864,175,005	38,337,973,520

5.3 Financial income

	Current period VND	Prior period VND
Deposits and loans interest	4,793,008,561	7,606,293,948
	4,793,008,561	7,606,293,948

5.4 Financial expenses

	Current period VND	Prior period VND
Interest expense	3,643,188,955	12,301,273,650
Foreign exchange loss	15,026,098,809	2,595,600,000
	18,669,287,764	14,896,873,650

5.5 Selling expenses

	Current period VND	Prior period VND
Materials and packaging expenses	69,547,810	-
Outsourced service expenses	433,524,900	35,184,408
Other cash expenses	55,391,148	-
	558,463,858	35,184,408

5.6 General and administration expenses

	Current period VND	Prior period VND
Staff expenses	713,433,198	719,451,343
Depreciation expenses of fixed assets	13,346,631	146,160,061
Allowance expenses	2,140,572,900	-
Other expenses	569,923,878	1,266,994,007
	3,437,276,607	2,132,605,411

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5.7 Other income

	Current period VND	Prior period VND
Sale, disposal of fixed assets	-	46,408,353
	-	46,408,353

5.8 Other expenses

	Current period VND	Prior period VND
Penalties received	2,226,216	267,500,000
	2,226,216	267,500,000

5.9 Basic earnings per share and Diluted earnings per share

	Current period VND	Prior period VND
Accounting profit after corporate income tax	(25,571,848,783)	(12,269,422,316)
Profit or loss attributable to ordinary shareholders	(25,571,848,783)	(12,269,422,316)
Average ordinary shares in circulation for the period	79,200,000	79,200,000
Basic earnings per share	(323)	(155)
Number of additional shares expected to be issued	-	-
Diluted earnings per share	(323)	(155)

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

6.1 Actual amounts of borrowings received during the period

	Current period VND	Prior period VND
Proceeds from borrowings under normal contracts	9,157,717,800	55,420,000,000
	9,157,717,800	55,420,000,000

6.2 Actual amounts of principal paid during the period

	Current period VND	Prior period VND
Repayment of borrowings under normal contracts	690,300,000	49,187,104,138
	690,300,000	49,187,104,138

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

7. OTHER INFORMATION

7.1. Commitment

During the period, the Company did not enter into any commitments or guarantees for any third party.

7.2. Transactions and balances with related parties

Các bên liên quan với Công ty bao gồm: các thành viên quản lý chủ chốt, các cá nhân có liên quan với các thành viên quản lý chủ chốt và các bên liên quan khác.

7.2.1 Transactions and balances with key management members, the individuals involved with key management members

Key management members include: members of the Board of Directors, Board of Supervisors, members of the Board of Directors and Chief Accountant. Individuals related to key management members are close family members of key management members.

Income of key management members:

Full name	Position	Current period VND	Prior period VND
Board of Directors		154,500,000	292,112,000
Mr. Nguyen Tri Thien	Chairman of the BOD	67,200,000	94,512,000
Mr. Nguyen Xuan Nam	Member	29,100,000	88,200,000
Mr. Dang Van Hoa	Member	-	30,000,000
Mr. Nguyen Anh Tuan	Member / General Director	58,200,000	49,400,000
Mr. Nguyen Cong Khai	Member	-	30,000,000
The Board of Supervisors		-	36,000,000
Ms. Nguyen Thi Minh	Head of BOS	-	12,000,000
Ms. Nguyen Thi Mai Huong	Member	-	12,000,000
Ms. Do Nhu Ngoc	Member	-	12,000,000
Total:		154,500,000	328,112,000

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

The Company does not have transactions related to sales and provision of services to key management members and individuals related to key management members.

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

The Company had no balances with key management members and individuals related to key management members.

7.2.2 Transactions and balances with other related parties

Other related parties to the Company include: Enterprises and individuals that directly or indirectly have control over the Company or are controlled by the Company, or are under common control with the Company, including parent companies and companies in the same group.

7.3. Other information

The Ho Chi Minh City Stock Exchange issued Decision No. 597/QĐ-SGDHCM dated 25 October 2024 on the delisting of the Company's shares, effective from 01 November 2024. The last trading date of SJF shares on the Ho Chi Minh City Stock Exchange was 10 November 2023.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

On 06 November 2024, the Hanoi Stock Exchange issued Decision No. 1188/QĐ-SGDHN approving the registration for trading of 79,200,000 shares of Sunstar Investment Joint Stock Company (Stock code: SJF) on the Hanoi Stock Exchange. In addition, the Hanoi Stock Exchange issued Announcement No. 4911/TB-SGDHN on the official admission of 79,200,000 shares of Sunstar Investment Joint Stock Company for trading on the Unlisted Public Company Market (UPCoM) at the Hanoi Stock Exchange from 13 November 2024. At the same time, these shares were classified under restricted trading status according to Decision No. 397/QĐ-SGDHN dated 08 April 2025.

7.4. Information of Department

Segment information by geographical area for the six-month period ended 30 June 2025:

Current period

	Domestic VND	Overseas VND	Total VND
Revenue			
1. Revenue from external sales	6,797,322,221	14,157,958,198	20,955,280,419
2. Segment assets			820,200,210,128
3. Total expenditures on acquisition of fixed assets (by location of the assets)			-

Prior period

	Domestic VND	Overseas VND	Total VND
Revenue			
1. Revenue from external sales	29,422,489,039	5,073,836,458	34,496,325,497
2. Segment assets			765,724,364,993
3. Total expenditures on acquisition of fixed assets (by location of the assets)			-

Segment reporting by business segment:

	Electronic equipment VND	Bamboo products VND	Other services VND	Total VND
Revenue				
1. Revenue from external sales	2,760,419,230	17,804,922,389	389,938,800	20,955,280,419
2. Net inter-segment sales				
3. Depreciation and allocated expenses	2,691,131,000	21,790,525,920	2,382,518,085	26,864,175,005
4. Gross profit from goods sold and services rendered	69,288,230	(3,985,603,531)	(1,992,579,285)	(5,908,894,586)
5. Total expenditures on acquisition of fixed assets				
6. Segment assets		332,060,781,141		332,060,781,141
7. Unallocated assets				488,139,428,987
Total assets				820,200,210,128
8. Segment liabilities		28,698,762,469		28,698,762,469
9. Unallocated liabilities				302,904,434,804
Total liabilities				331,603,197,273

7.5. Comparative figures

The comparative figures on the Interim Separate Balance Sheet are the figures on the Company's 2024 Consolidated Financial Statements audited by UHY Auditing and Consulting Limited. The

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

comparative figures on the Interim Consolidated Income Statement and Interim Consolidated Cash Flow Statement are the figures on the Interim Consolidated Financial Statements for the accounting period ended 30 June 2024 reviewed by UHY Auditing and Consulting Limited.

7.6. Events arising after the end of the period

The Board of Management of the Company affirms that, in the identity of The Board of Management, in terms of material aspects, no unusual events occurred after the end of the financial year that would affect the financial situation and The Company's activities need to be adjusted or presented in these interim consolidated financial statements.

**Preparer**

Bui Thi Ngoc Huyen

**Chief Accountant**

Bui Thi Ngoc Huyen

**Chairman of the Board of Directors**

Nguyen Tri Thien

Ha Noi, Viet Nam

30 September 2025