



**PRISTIE REAL ESTATE
JOINT STOCK COMPANY**

No: 168/2026/CV-PRI

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, August 14, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In accordance with Clause 3, Article 14 of Circular 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Pristie Real Estate Joint Stock Company hereby discloses its Interim Financial Statements for 2026 to the Hanoi Stock Exchange as follows:

1. Organization name: Pristie Real Estate Joint Stock Company
- Stock code: TET
- Address: No. 79 Lac Trung Street, Vinh Tuy Ward, Hanoi City
- Contact phone: 024 39360808 Fax: 024 39360909
- Email: hoaltk63@gmail.com Website: www.textaco.vn

2. Information disclosure content:

- Financial statements for the semi-annual of 2026

☒ Separate financial statements (Listed organization has no subsidiaries and the superior accounting unit has affiliated units);

☐ Consolidated financial statements (Listed organization has subsidiaries)

☐ Combined financial statements (Listed organization has its own accounting unit and accounting apparatus)

- Cases that require explanation:

+ The audit organization gives an opinion that is not an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes ☒ No

Explanatory documents in the following cases:

☐ Yes ☒ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2024)

☐ Yes ☒ No

Explanatory documents in the following cases:

☐ Yes ☒ No



+ Profit after corporate income tax in the income statements of the reporting period changes by 10% or more compared to the same period report of the previous year:

☒ Yes ☐ No

Explanatory documents in the following cases:

☒ Yes ☐ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:

☐ Yes ☒ No

Explanatory documents in the following cases:

☐ Yes ☒ No

This information was published on the company's website on 14/08/2026 at the link www.textaco.vn

3. Report on transactions with a value of 35% or more of the enterprise's total assets

We hereby commit that the information disclosed above is true and take full legal responsibility for the content of the disclosed information.



Attached documents:

- Audited Semi-annual FS 2026;
- Explanation letter No. 167

Organization representative
Authorized person to disclose information
(Sign, full name, position, seal)
(Signed)

Pham Hoang Long

INTERIM FINANCIAL STATEMENTS

PRISTIE REAL ESTATE JOINT STOCK COMPANY

For the period from 01 January 2026 to 30 June 2026

(reviewed)



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REPORT OF BOARD OF MANAGEMENT

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

THE COMPANY

Pristie Real Estate Joint Stock Company (formerly Northern Textiles & Garments Joint Stock Company) was established and operates under the Business Registration Certificate of Joint Stock Company No. 0100108127 issued by Hanoi Authority for Department of Planning and Investment for the first time on 5 July, 2005 and for the eighteenth adjustment on 16 July 2026.

The Company's head office is located at: No. 79, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, Board of Management, Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mrs. Nguyen Thi Dieu Thuy	Chairman
Mr. Tran Thanh Vinh	Vice Chairman
Mr. Pham Hoang Long	Member
Mrs. Dinh Thi Huong Quyen	Member
Mr. Luu Thai Dong	Member

Board of Management:

Mr. Pham Hoang Long	General Director
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Board of Supervision:

Mrs. Phung Thi Kim Lan	Head of Supervisory board
Mr. Chu Hoang Nam	Member
Mrs. Bui Thi Minh Phuong	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and until the preparation of Interim Financial Statements is Mrs. Nguyen Thi Dieu Thuy - Chairman of the Board of Directors.

Mr. Pham Hoang Long - General Director is authorized by Mrs. Nguyen Thi Dieu Thuy to sign this Interim Financial Statements for the period from 01 January 2026 to 30 June 2026, pursuant to Power of Attorney No. 132/GUQ-HDQT dated 31 December 2025.

AUDITORS

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

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

We, the Board of Management is responsible for the Interim 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 Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by Board of Directors and the Board of Management to ensure the preparation and presentation of Interim 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 Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim 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 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 Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of 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.

On behalf of the Board of Management



Pham Hoang Long

General Director (Pursuant to Power of Attorney No. 132/GUQ-HDQT dated 31/12/2025)

Hanoi, 12 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: The shareholders, The Board of Directors and the Board of Management
Pristie Real Estate Joint Stock Company**

We have reviewed the Interim Financial Statements of the Pristie Real Estate Joint Stock Company prepared on 12 August 2026 from page 05 to page 36 including: Interim Statement of Financial Position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash flows, Notes to the Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's Responsibility

The Board of Management is responsible for the preparation of Interim 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 preparation and presentation of Interim Separate Financial Statements and for such internal control as management determines is necessary to enable the preparation 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 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 Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of Pristie Real Estate 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 preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited



Nguyễn Ngọc Lan
Deputy General Director
Registered Auditor
No. 1427-2023-002-1
Hanoi, 13 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION*As at 30 June 2026*

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		95,375,418,395	98,258,012,294
110	I. Cash and cash equivalents	03	32,296,868,465	83,354,030,313
111	1. Cash		27,269,580,794	78,333,317,984
112	2. Cash equivalents		5,027,287,671	5,020,712,329
120	II. Short-term investments	04	57,133,698,630	3,828,904,110
123	1. Short-term held-to-maturity investments		57,133,698,630	3,828,904,110
130	III. Short-term receivables		1,110,671,318	6,084,933,698
131	1. Short-term trade receivables	05	621,086,400	-
132	2. Short-term prepayments to suppliers	06	350,872,000	6,011,548,000
136	3. Other short-term receivables	07	138,712,918	73,385,698
140	IV. Inventories	08	4,833,536,037	3,873,167,037
141	1. Inventories		10,757,967,100	8,283,132,094
149	2. Allowance for decline of inventories		(5,924,431,063)	(4,409,965,057)
160	V. Other short-term assets		643,945	1,116,977,136
161	1. Short-term deferred expenses	10	643,945	25,325,308
163	2. Short-term taxes and other receivables from the State budget	13	-	1,091,651,828
200	B. NON-CURRENT ASSETS		23,699,895,262	25,199,648,738
220	I. Fixed assets		23,453,736,646	24,495,331,828
221	1. Tangible fixed assets	09	23,453,736,646	24,495,331,828
222	- Historical cost		73,824,746,115	73,824,746,115
223	- Accumulated depreciation		(50,371,009,469)	(49,329,414,287)
270	II. Other long-term assets		246,158,616	704,316,910
271	1. Long-term deferred expenses	10	246,158,616	704,316,910
280	TOTAL ASSETS		119,075,313,657	123,457,661,032

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		3,446,527,935	3,373,780,583
310	I. Current Liabilities		3,190,783,935	3,118,036,583
311	1. Short-term trade payables	11	44,390,460	-
313	2. Dividend and profit payables	12	26,048,482	25,910,082
314	3. Short-term taxes and other payables to State budget	13	1,547,231,394	1,311,559,178
316	4. Short-term accrued expenses	14	126,321,440	153,694,400
320	5. Other short-term payables	15	938,673,303	1,194,647,303
323	6. Bonus and welfare fund		508,118,856	432,225,620
330	II. Non-current liabilities		255,744,000	255,744,000
338	1. Other long-term payables	15	255,744,000	255,744,000
400	D. OWNER'S EQUITY		115,628,785,722	120,083,880,449
411	1. Contributed capital		57,029,400,000	57,029,400,000
411a	Ordinary shares with voting rights		57,029,400,000	57,029,400,000
412	2. Share Premium		(5,650,000,000)	-
418	3. Development and investment funds		40,676,490,608	38,148,032,518
420	4. Retained earnings		23,572,895,114	24,906,447,931
420a	Retained earnings accumulated to the previous year		20,796,312,605	17,644,085,569
420b	Retained earnings of the current period		2,776,582,509	7,262,362,362
440	TOTAL CAPITAL		119,075,313,657	123,457,661,032

Ha Noi, 12 August 2026

Preparer

Chief Accountant

General Director (Pursuant to Power of Attorney
No. 132/GUQ-HQQT dated 31/12/2025)

Nguyen Thi Duc Ha

Nguyen Thi Duc Ha

Pham Hoang Long

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

Code	ITEMS	Note	This period	Previous period
			VND	VND
01	1. Revenue from sales of goods and provision of services	18	11,842,523,610	11,568,103,000
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and provision of services		11,842,523,610	11,568,103,000
11	4. Cost of goods sold and provision of services	19	6,867,226,381	7,463,864,700
20	5. Gross profit from sales of goods and provision of services		4,975,297,229	4,104,238,300
21	6. Gain/(loss) on liquidation or disposal of investment		-	-
22	6. Financial income	20	2,211,352,185	1,946,016,291
23	7. Financial expense		-	-
24	<i>In which: Interest expense</i>		-	-
25	8. Selling expense		-	-
26	9. General and administrative expenses	21	3,539,071,891	3,476,369,958
30	10. Net profit from operating activities		3,647,577,523	2,573,884,633
31	11. Other income	22	738,148,112	8,754,869,485
32	12. Other expenses	23	904,395,186	4,063,735,300
40	13. Other profit		(166,247,074)	4,691,134,185
50	14. Total net profit before tax		3,481,330,449	7,265,018,818
51	15. Current corporate income tax expense	24	704,747,940	1,566,369,121
52	16. Deferred corporate income tax expense		-	-
60	17 Profit after corporate income tax		<u>2,776,582,509</u>	<u>5,698,649,697</u>
70	18. Basic earnings per share	25	<u>487</u>	<u>999</u>

Ha Noi, 12 August 2026

Preparer

Chief Accountant

General Director (Pursuant to Power of Attorney

No. 0320/QĐ-HDQT dated 31/12/2025)

Nguyen Thi Duc Ha

Nguyen Thi Duc Ha



Pham Hoang Long

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

Code	ITEMS	Note	<u>This period</u> VND	<u>Previous period</u> VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	Proceeds from sales of goods and provision of services and other revenues		12,450,147,971	12,493,524,485
	services and other revenues			
02	2. Cash paid to suppliers		(1,254,851,467)	(4,955,179,734)
03	3. Cash paid to employees		(4,617,598,170)	(3,782,716,620)
05	4. Corporate income tax paid		(522,055,033)	(402,555,765)
06	5. Other receipts from operating activities		562,781,439	5,989,694,305
07	6. Other payments on operating activities		(5,993,184,413)	(8,297,929,912)
20	<i>Net cash flow from operating activities</i>		<i>625,240,327</i>	<i>1,044,836,759</i>
II. CASH FLOWS FROM INVESTING ACTIVITIES				
23	1. Loans and purchase of debt instruments from other entities		(55,000,000,000)	(55,000,000,000)
27	2. Interest and dividend received		3,887,753,425	3,897,632,729
30	<i>Net cash flow from investing activities</i>		<i>(51,112,246,575)</i>	<i>(51,102,367,271)</i>
III. CASH FLOWS FROM FINANCING ACTIVITIES				
36	1. Dividends or profits paid to owners		(570,155,600)	(4,561,250,800)
40	<i>Net cash flow from financing activities</i>		<i>(570,155,600)</i>	<i>(4,561,250,800)</i>
50	<i>Net cash flows in the period</i>		<i>(51,057,161,848)</i>	<i>(54,618,781,312)</i>
60	Cash and cash equivalents at the beginning of the year		83,354,030,313	80,157,489,265
70	Cash and cash equivalents at the end of the period		<u>32,296,868,465</u>	<u>25,538,707,953</u>

Ha Noi, 12 August 2026

Preparer

Chief Accountant

General Director (Pursuant to Power of Attorney No.

12/680-HDQT dated 31/12/2025)



Nguyen Thi Duc Ha



Nguyen Thi Duc Ha



Pham Hoang Long

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

1. GENERAL INFORMATION

1.1. Form of ownership

Pristie Real Estate Joint Stock Company (formerly Northern Textiles & Garments Joint Stock Company) was established and operates under the Business Registration Certificate of Joint Stock Company No. 0100108127 issued by Hanoi Authority for Department of Planning and Investment for the first time on 5 July, 2005 and for the eighteenth adjustment on 16 July 2026.

The Company's head office is located at: No. 79, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam.

Charter capital of the Company is: VND 57,029,400,000; equivalent 5,702,940 shares, par value of one share is VND 10,000.

The number of employees of the Company as at 30 June 2026 is: 70 people (as at 01 January 2026 is: 72 people).

1.2. Business field

- Garment processing and warehouse and office rental, real estate business.

1.3. Business activities

Main business activities of the Company include:

- Office leasing;
- Warehousing;
- Garment processing;
- Real estate business.

1.4. The Company's operation in the period that affects the Interim Financial Statements

- According to Resolution No. 31/2023/NQ-HĐQT dated April 21, 2023, the General Meeting of Shareholders approved the business plan to reopen garment manufacturing activities. Since May 2023, the Company has commenced the production of garment products. The Company is currently in the early stage of development with low output volume. However, as the Company has not yet established a stable customer base and initial investment costs are high, garment manufacturing activities have not yet generated profits for the Company.
- During the first six months of 2026, warehouse leasing activities continued to be the Company's primary source of revenue. Favorable leasing conditions resulted in an increase in the number of lease contracts, leading to a slight 2% increase in service revenue compared to the corresponding period of the previous year. However, as at 30 June 2026, the Company had discontinued almost all warehouse lease contracts in preparation for the implementation of the "Commercial Service Center, Office and High-rise Residential" Project at No. 79A Lac Trung Street, Vinh Tuy Ward, Hanoi City, in accordance with Resolution No. 17/NQ-HĐQT dated 6 January 2026, and the "Low-rise and high-rise mixed commercial housing" project at No. 53 Duc Giang Street, Viet Hung Ward, Hanoi City, in accordance with Resolution No. 16/NQ-HĐQT dated 6 January 2026.

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam 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 adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 31 of the Interim Financial Statements.

2.4. Accounting estimates

The preparation of Interim 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 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 Financial Statements include:

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- 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 Interim Financial Statements of the Company and that are assessed by the Board of Management on the Company to be reasonable under the circumstance.

2.5. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the accounting period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6. Foreign currency transactions

Foreign currency transactions during the accounting period are transferred into Vietnam Dong using the actual rate at transaction date.

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

- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;

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

Investments held to maturity comprise term deposits, negotiable instruments (including treasury bills and promissory notes, certificate of deposit), bonds, preference shares classified as liabilities and loans, etc. held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

2.9. Receivables

The receivables shall be recorded in details 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 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 weighted average method.

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

2.11. Fixed assets, Finance lease 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/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets beyond their initial 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 Statements of Income in the accounting 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 - 25 years
- Machinery, equipment	06 - 08 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	05 - 06 years

2.12. 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.

2.13. 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 period.

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

Types of deferred expenses include:

- 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 dong 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 over 01 year.
- Periodic repair expenses are allocated on a straight-line basis over a useful life of 03 years;
- Other prepaid expenses are recorded at historical cost and allocated on a straight-line basis over a useful life from 06 to 12 months.

2.14. Payables

The payables shall be recorded in details 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 Interim Financial Statements according to their remaining terms at the reporting date.

2.15. Dividend and profit payables

Dividend and profit 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 entity 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.

2.16. Accrued expenses

Accrued expenses are payables for goods or services received from suppliers or provided during the reporting period but not yet paid, and other payables such as: electricity and audit fees. These accrued expenses are recorded as operating costs in the reporting period.

The recognition of accrued expenses as operating costs is based on the matching principle between revenue and expenses during the accounting period. Accrued expenses are settled against actual costs incurred. Any difference between the accruals and actual costs is reversed.

2.17. Owner's equity

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

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.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Directors of the Company and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.18. Revenue

Revenue is recognized when it is probable that economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue is measured at the fair value of the consideration received or receivable after deducting trade discounts, sales rebates, and sales returns. The following specific recognition criteria must also be met:

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 rendering of services:

- The percentage of completion of the transaction at the Balance sheet 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;
- The amount of the revenue can be measured reliably.

2.19. Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision 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 year even when products and goods have not been determined as sold.

2.20. Selling expenses, General and administration expenses

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.21. Corporate income tax***a) Current corporate income tax expenses and deferred corporate income tax expenses***

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

b) Current corporate income tax rate

For the accounting period from 01/01/2026 to 30/06/2026, the Company applies a corporate income tax rate of 17% for business activities generating taxable income.

Based on the provisions of Decree No. 320/2025/NĐ-CP dated 15/12/2025, the Company is entitled to the 17% tax rate for 2026 as its preceding year's total revenue was between over VND 03 billion and no more than VND 50 billion.

2.22. Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.23. 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:

- 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 Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.24. Segment information

Due to the Company operates primarily in warehouse leasing within Vietnam's territory, it does not prepare segment reports by business and geographical segments.

3. CASH AND CASH EQUIVALENTS

	Ending balance VND	Beginning balance VND
Cash on hand	39,913,326	45,943,596
Demand deposits	27,229,667,468	78,287,374,388
Cash equivalents	5,027,287,671	5,020,712,329
	32,296,868,465	83,354,030,313

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Currency	Value VND
<i>Demand deposits</i>		
- Military J.S. Bank - Hai Ba Trung Branch	VND	21,775,556,788
- Vietcombank - Operation Centre Branch	VND	5,421,342,705
- Vietcombank - Operation Centre Branch	USD	31,397,377
- Other	VND	1,370,598
		27,229,667,468

	Currency	Term	Interest Rate	Value VND
<i>Cash equivalents</i>				
- Vietcombank - Operation Centre Branch	VND	03 months	2.4%	5,027,287,671
+ <i>Principal amount</i>				5,000,000,000
+ <i>Estimated interest income up to 30 June 2026</i>				27,287,671
				5,027,287,671

4. FINANCIAL INVESTMENTS

	Ending balance			Beginning balance		
	Value	Recoverable value	Allowance	Value	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
- Loan receivables	57,133,698,630	57,133,698,630	-	3,828,904,110	3,828,904,110	-
<i>Bao Long Investment, Construction and Trading Joint Stock Company</i>	25,969,863,014	25,969,863,014	-	1,740,410,959	1,740,410,959	-
<i>Thai Minh Civil Construction and Trading Company Limited</i>	31,163,835,616	31,163,835,616		2,088,493,151	2,088,493,151	-
	<u>57,133,698,630</u>	<u>57,133,698,630</u>	<u>-</u>	<u>3,828,904,110</u>	<u>3,828,904,110</u>	<u>-</u>

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Loan receivables:

	Contract No	Currency	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance	Beginning balance
							VND	VND
Related parties							-	-
Others							57,133,698,630	3,828,904,110
- Bao Long Investment, Construction and Trading Joint Stock Company	01/HDVV/VSMB-BL	VND	Supplement working capital for production and business activities	8%	12 months	Guaranteed by the borrower's asset, namely D-Building, No. 81 Lac Trung, Vinh Tuy Ward, Hanoi City	25,969,863,014	1,740,410,959

Pristie Real Estate Joint Stock Company

No. 79, Lac Trung Street, Vinh Tuy Ward, Hanoi City, Vietnam

Interim Financial Statements

for the period from 01 January 2026 to 30 June 2026

	Contract No	Currency	Purpose of borrowing	Interest Rate	Maturity date	Guarantee	Ending balance VND	Beginning balance VND
Thai Minh Civil Construction and Trading Company Limited	02/HDVV/VSMB-TM	VND	Supplement working capital for production and business activities	8%	12 months	Secured by third-party asset (i)	31,163,835,616	2,088,493,151
							57,133,698,630	3,828,904,110

(i) Third-party collateral includes:

- Apartment No. B2204, Floor 22, Building B - Sky City Tower Complex, 88 Lang Ha, Lang Ward, Hanoi City;
- Apartment No. 408, Building C7 - Nam Thanh Cong Collective Housing, Lang Ward, Hanoi City.

5. SHORT - TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Provision	Book Value	Provision
	VND	VND	VND	VND
<i>Related parties</i>	-	-	-	-
<i>Others</i>	621,086,400	-	-	-
- Rue Des Chats Retail Co., Ltd.	621,086,400	-	-	-
	621,086,400	-	-	-

6. SHORT - TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
<i>Related parties</i>	225,300,000	-	225,300,000	-
- Sacidelta Joint Venture Company Limited	225,300,000	-	225,300,000	-
<i>Others</i>	125,572,000	-	5,786,248,000	-
- Up Securities Joint Stock Company	-	-	5,650,000,000	-
- Thanh Bach Elevator and Mechanical Co., Ltd	-	-	122,958,000	-
- AASC Auditing Firm Co., Ltd.	70,200,000	-	-	-
- CSC Chung Duc Technical and Trading Joint Stock Company	46,872,000	-	-	-
- Other suppliers.	8,500,000	-	13,290,000	-
	350,872,000	-	6,011,548,000	-

7. SHORT - TERM OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
- Advances	-	-	1,200,000	-
- Receivables from services	132,733,118	-	72,185,698	-
- Other receivables	5,979,800	-	-	-
	138,712,918	-	73,385,698	-

8. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Raw materials and supplies	47,435,650	-	46,041,150	-
- Finished goods	10,710,531,450	(5,924,431,063)	8,237,090,944	(4,409,965,057)
	10,757,967,100	(5,924,431,063)	8,283,132,094	(4,409,965,057)

9. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Fixed assets used in management	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	68,748,258,896	376,291,000	2,038,765,454	2,661,430,765	73,824,746,115
Ending balance	68,748,258,896	376,291,000	2,038,765,454	2,661,430,765	73,824,746,115
Accumulated depreciation	-	-	-	-	-
Beginning balance	44,774,055,754	376,291,000	2,038,765,454	2,140,302,079	49,329,414,287
- Depreciation in the period	1,013,175,576	-	-	28,419,606	1,041,595,182
Ending balance	45,787,231,330	376,291,000	2,038,765,454	2,168,721,685	50,371,009,469
Net carrying amount					
Beginning balance	23,974,203,142	-	-	521,128,686	24,495,331,828
Ending balance	22,961,027,566	-	-	492,709,080	23,453,736,646

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: 14.975.474.269 VND

10. DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
a) Short-term		
- Dispatched tools and supplies	643,945	11,094,273
- Insurance expenses	-	14,231,035
	643,945	25,325,308
b) Long-term		
- Periodic fixed asset repair costs	246,158,616	704,316,910
	246,158,616	704,316,910

11. SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
<i>Related parties</i>	-	-
<i>Others</i>	44,390,460	-
- Thai Binh Fire Safety Equipment & Services Business Household.	30,000,000	-
- Gia Lam Urban Environment JSC.	14,390,460	-
	44,390,460	-

12. DIVIDEND AND PROFIT PAYABLES

	Ending balance	Beginning
	VND	VND
- Dividend and profit payables for 2025	830,400	692,000
- Dividend and profit payables for 2024	1,107,200	1,107,200
- Dividend and profit payables for 2023	453,900	453,900
- Dividend and profit payables for 2022	116,100	116,100
- Dividend and profit payables for 2021	116,100	116,100
- Dividend and profit payables before 2021	23,424,782	23,424,782
	26,048,482	25,910,082

The dividend payable has been duly notified to the shareholders for payment in accordance with the applicable regulations. However, as at the reporting date, certain shareholders who have not yet deposited their securities have not yet received the dividends. The Company continues to monitor the outstanding amounts and make dividend payments in accordance with the applicable regulations.

13. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivable	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
- Value-added tax	-	628,456,745	1,098,075,912	1,097,528,107	-	629,004,550
- Corporate income tax	-	650,857,761	704,747,940	522,055,033	-	833,550,668
- Personal income tax	-	32,244,672	32,639,480	37,640,480	-	27,243,672
- Land tax and land rental (*)	1,091,651,828	-	4,033,653,529	2,884,569,197	-	57,432,504
	1,091,651,828	1,311,559,178	5,869,116,861	4,541,792,817	-	1,547,231,394

(*) The payable amount during the period for land and housing tax, land rental fee includes:

Total land rental fee and non-agricultural land use tax payable in the first 6 months of 2026 is VND 4,033,653,529;

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 Financial Statements could be changed at a later date upon final determination by the tax authorities.

14. SHORT-TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
- Accrued electricity expenses	61,321,440	103,694,400
- Expense of business cessation	65,000,000	50,000,000
	126,321,440	153,694,400

15. OTHER PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term payables		
- Short-term deposits, collateral received	927,605,000	1,183,579,000
+ <i>Maison Retail Management Intl. JSC - Hanoi Branch.</i>	324,555,000	324,555,000
+ <i>Anh Dat International Trading Co., Ltd.</i>	-	150,240,000
+ <i>Others</i>	603,050,000	708,784,000
- Other payables	11,068,303	11,068,303
+ <i>Others</i>	11,068,303	11,068,303
	938,673,303	1,194,647,303
b) Long-term payables		
- Long-term deposits, collateral received	255,744,000	255,744,000
+ <i>ELISE Fashion Co., Ltd.</i>	255,744,000	255,744,000
	255,744,000	255,744,000

16. OWNER'S EQUITY**a) Changes in owner's equity**

	Contributed capital	Share premium	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of the previous year	57,029,400,000	-	36,918,381,798	21,076,478,577	115,024,260,375
Profit for previous year	-	-	-	5,698,649,697	5,698,649,697
Appropriation to Development and Investment fund	-	-	1,229,650,720	(1,229,650,720)	-
Appropriation to Bonus and Welfare fund	-	-	-	(491,860,288)	(491,860,288)
Cash dividend distribution for 2024	-	-	-	(1,710,882,000)	(1,710,882,000)
Advance payment of 2025 cash dividend	-	-	-	(2,851,470,000)	(2,851,470,000)
Ending balance of previous period	57,029,400,000	-	38,148,032,518	20,491,265,266	115,668,697,784
Beginning balance of the current year	57,029,400,000	-	38,148,032,518	24,906,447,931	120,083,880,449
Profit for current period	-	-	-	2,776,582,509	2,776,582,509
Appropriation to Development and Investment fund	-	-	2,528,458,090	(2,528,458,090)	-
Appropriation to Bonus and Welfare fund	-	-	-	(1,011,383,236)	(1,011,383,236)
Share premium for the current period (*)	-	(5,650,000,000)	-	-	(5,650,000,000)
Dividend distribution for 2025	-	-	-	(570,294,000)	(570,294,000)
Ending balance of this period	57,029,400,000	(5,650,000,000)	40,676,490,608	23,572,895,114	115,628,785,722

(*) During the six-month reporting period ended 30 June 2026, the Company's share premium arose in connection with the implementation of the private placement of shares to increase its charter capital pursuant to Resolution No. 10/2025/NQ-ĐHCHĐ dated 26 December 2025 of the Company's Extraordinary General Meeting of Shareholders. During this period, the share premium primarily reflected the costs of the private placement of shares for the work completed under Contract No. 107/2025/TVCBCP/UPSC-TET/VBTTP. These costs were directly recognised against share premium in accordance with prevailing accounting regulations, thereby reducing the balance of share premium within equity. On 16 July 2026, the Company completed the private placement of shares and was issued the 18th amended Enterprise Registration Certificate on 16 July 2026.

According to the Annual General Meeting of Shareholders' Resolution No. 25/2026/NQ-ĐHĐCĐ dated 20 April 2026, the Company announced the 2025 profit distribution as follows:

	Rate	Amount
	%	VND
Net Profit after tax		10,113,832,362
Appropriation to Development and investment fund	25%	2,528,458,091
Appropriation to Bonus and welfare fund	10%	1,011,383,236
Dividend payment	6% of charter capital	3,421,764,000

b) Details of Contributed capital

	Ending Balance	Rate	Beginning Balance	Rate
	VND	%	VND	%
Delta Construction Group Co., Ltd.	19,960,290,000	35.00	19,960,290,000	35.00
Delta-V Construction & Tech. Application JSC.	19,960,290,000	35.00	19,960,290,000	35.00
Mr. Pham Hoang Long.	6,908,620,000	12.11	6,908,620,000	12.11
Ms. Tran Minh Quynh Dung.	6,171,870,000	10.82	6,171,870,000	10.82
Others	4,028,330,000	7.07	4,028,330,000	7.07
	57,029,400,000	100	57,029,400,000	100

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

	This period	Previous period
	VND	VND
Owner's contributed capital		
- At the beginning of the year	57,029,400,000	57,029,400,000
- At the end of the period	57,029,400,000	57,029,400,000
Distributed dividends and profit:		
- Dividend payable at the beginning of the year	25,910,082	21,690,482
- Dividend payable in the period	570,294,000	4,562,352,000
+ Dividend payable	570,294,000	1,710,882,000
+ Estimated dividend payable from this period's profit	-	2,851,470,000
- Dividends paid in cash in the period	570,155,600	4,561,250,800
+ Dividend payable from last year's profit	570,155,600	1,710,466,800
+ Estimated dividend payable from this period's profit	-	2,850,784,000
- Dividend payable at the end of the period	26,048,482	22,791,682

d) Share

	This period	Previous period
Quantity of Authorized issuing shares	5,702,940	5,702,940
Quantity of issued shares	5,702,940	5,702,940
- Common shares	5,702,940	5,702,940
Quantity of outstanding shares in circulation	5,702,940	5,702,940
- Common shares	5,702,940	5,702,940
Par value per share (VND):	10,000	10,000

e) Company's reserves

	Ending balance VND	Beginning balance VND
- Development and investment funds	40,676,490,608	38,148,032,518
	40,676,490,608	38,148,032,518

f) Reasons for increases/decreases in the components of equity

- Share premium: During the six-month reporting period ended 30 June 2026, the Company's share premium arose in connection with the implementation of the private placement of shares to increase the Company's charter capital pursuant to Resolution No. 10/2025/NQ-ĐHCD dated 26 December 2025 of the Extraordinary General Meeting of Shareholders. During the period, the share premium primarily reflected the costs of the private placement of shares in respect of the work completed under Contract No. 107/2025/TVCBCP/UPSC-TET/VBTTP. These costs were directly recognised against share premium in accordance with prevailing accounting regulations, thereby reducing the share premium balance within equity. On 16 July 2026, the Company completed the private placement of shares and was issued the 18th amended Enterprise Registration Certificate dated 16 July 2026.

17. 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	27,922,500	21,072,652,110
- From 1 year to 5 years	-	5,938,813,479
- Over 5 years	-	-

b) Operating leased assets

The Company signed a 30-year long-term land lease contract for the land plot code LBI0202 located in Duc Giang Ward, Long Bien District, Hanoi (now Viet Hung Ward, Hanoi) for the period from 2004 to 2034 for the purpose of production and business. The total leased land area is 25,482 m². According to this contract, the Company owns the land use rights certificate and must pay annual land rent until the contract expires, in accordance with current regulations of the State. However, pursuant to Decision No. 2724/QĐ-UBND dated 10 June 2025 issued by the People's Committee of Long Bien Ward, Hanoi, the Company had 2,068.8 m² of land in Area C, map sheet No. 00 and 586.3 m² of land in Area A, map sheet No. 00 recovered for the implementation of the project "Construction of the 22m wide road in accordance with the plan from plot B.2/LX1 to Duc Giang Street, Long Bien Ward, Hanoi". As at 30 June 2026, the remaining leased land area is 22,826.9 m².

The Company signed a 30-year long-term land lease contract for plot No. 79, Lac Trung Street, Vinh Tuy Ward, Hai Ba Trung District, Hanoi City (now Vinh Tuy Ward, Hanoi City) (from 2003 to 2033). The leased land area is 12,423 m². According to this contract, the Company owns the land use rights certificate and must pay annual land rent until the contract expires, in accordance with current state regulations. Currently, the Company intends to implement the Red River View project (see details in Note No. 28).

c) Foreign currencies

	Unit	Ending balance	Beginning balance
- US Dollars (\$)	USD	1,204.03	1,210.63

18. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	This period	Previous period
	VND	VND
	-	-
Revenue from sales of products, goods	575,080,000	930,760,000
Revenue from provision of services	11,267,443,610	10,637,343,000
	11,842,523,610	11,568,103,000

19. COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Cost of finished goods sold	1,161,552,495	1,608,842,744
Cost of services rendered	4,191,207,880	4,648,499,870
Allowance for devaluation of inventories	1,514,466,006	1,206,522,086
	6,867,226,381	7,463,864,700

20. FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income from bank deposits	50,365,884	57,934,099
Interest income from loans	2,160,986,301	1,888,082,192
	2,211,352,185	1,946,016,291

21. GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Labour expenses	996,421,600	985,871,815
Depreciation expenses	23,407,254	23,407,254
Tax, Charge, Fee	1,351,576,706	1,354,576,706
Expenses of outsourcing services	259,989,205	166,642,460
Other expenses in cash	907,677,126	945,871,723
	3,539,071,891	3,476,369,958

22. OTHER INCOME

	This period VND	Previous period VND
Parking fees	175,454,546	144,022,283
Electricity and water bills from the warehouse and office tenants	550,693,566	517,857,699
Proceeds from site clearance compensation	-	5,521,039,847
Income from land rent exemptions and reductions.	-	2,559,949,656
Others	12,000,000	12,000,000
	738,148,112	8,754,869,485

23. OTHER EXPENSES

	This period VND	Previous period VND
Remaining value of fixed assets attached to land due to site clearance	-	3,188,501,674
Electricity and water bills for warehouse and office tenants	381,149,520	464,406,840
Depreciation cost of unused fixed assets at Lac Trung	386,787,666	386,787,666
Fines	-	24,039,120
Debt processing	122,958,000	-
Others	13,500,000	-
	904,395,186	4,063,735,300

24. CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Previous period VND
Total profit before tax	3,481,330,449	7,265,018,818
Increase	664,245,666	566,826,786
- <i>Ineligible expenses</i>	123,000,000	123,000,000
- <i>Depreciation of fixed assets not used for business</i>	386,787,666	386,787,666
- <i>Non-deductible expenses</i>	154,458,000	57,039,120
Taxable income	4,145,576,115	7,831,845,604
Tax rate	17%	20%
Current corporate income tax expense	704,747,940	1,566,369,121
Tax payable at the beginning of the year	650,857,761	536,555,998
Tax paid in the period	(522,055,033)	(402,555,765)
Tax payable at the end of the period	833,550,668	1,700,369,354

25. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows::

	This period VND	Previous period VND
Net profit after tax	2,776,582,509	5,698,649,697
Profit distributed to common shares	2,776,582,509	5,698,649,697
Average number of outstanding common shares in circulation in the period	5,702,940	5,702,940
Basic earnings per share	487	999

The Company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Management from the net profit after tax at the date of preparing Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

26. BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period VND	Previous period VND
Raw materials	678,780,247	675,789,780
Labour expenses	4,641,692,970	4,539,081,615
Depreciation expenses	654,807,516	880,552,716
Provision/Reversal expenses	1,514,466,006	1,206,522,086
Expenses of outsourcing services	424,680,023	341,098,222
Other expenses in cash	4,965,312,016	5,291,414,334
Changes in inventories of finished goods and work in progress	(2,473,440,506)	(1,994,224,095)
	10,406,298,272	10,940,234,658

27. FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk:

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment,

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
As at 30/06/2026	VND	VND	VND	VND
Cash and cash equivalents	32,256,955,139	-	-	32,256,955,139
Trade and other receivables	759,799,318	-	-	759,799,318
Loans	57,133,698,630	-	-	57,133,698,630
	90,150,453,087	-	-	90,150,453,087
As at 01/01/2026				
Cash and cash equivalents	83,308,086,717	-	-	83,308,086,717
Trade and other receivables	73,385,698	-	-	73,385,698
Loans	3,828,904,110	-	-	3,828,904,110
	87,210,376,525	-	-	87,210,376,525

Liquidity Risk:

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
As at 30/06/2026	VND	VND	VND	VND
Trade and other payables	983,063,763	255,744,000	-	1,238,807,763
Accrued expenses	126,321,440	-	-	126,321,440
	1,109,385,203	255,744,000	-	1,365,129,203
As at 01/01/2026				
Trade and other payables	1,194,647,303	255,744,000	-	1,450,391,303
Accrued expenses	153,694,400	-	-	153,694,400
	1,348,341,703	255,744,000	-	1,604,085,703

The believes that risk level of loan repayment is controllable. The has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

28. OTHER INFORMATION

Investment activities of the project "Commercial Service Center, Office and High-rise Residential" (formerly: "Complex of offices, commercial services, apartments for sale or lease" (Red River View Project):

- Period before 05/09/2017:

On 7 November, 2016, the Board of Directors issued Resolution No. 12/NQHĐQT-VSMMMB on the implementation of the Red River View Project specifically as follows:

- + Project name: Project of office complex, commercial services, apartments for sale or lease (Red River View Project);
- + Investor: Northern Textile and Garment Joint Stock Company;
- + Project implementation location: At land plot No. 79 Lac Trung, Vinh Tuy Ward, Hanoi City;
- + Investment purpose: Investment in a complex of offices, commercial services, apartments for sale or lease;
- + Project scale: The project is built on a land area of 12,407 m²; 03 basements; 24 floors above ground; density 39%; total construction floor area of about 145,000 m²;
- + Total expected project investment: VND 1,300,000,000,000;
- + Investment capital source: Owner's equity. The number of shares expected to be issued is 12,318,350 shares. The total charter capital after issuance is expected to be VND 180,212,900,000. The issuance time will be decided by the Company's Board of Directors after being licensed by the State Securities Commission;
- + Project implementation period: Expected from 2017 to 2020.

- Period from 05/09/2017 to present:

- + Northern Textile and Garment Joint Stock Company manages and uses the land at 79 Lac Trung and Nhat Anh Investment and Construction Joint Stock Company manages and uses the land at 605 Minh Khai to cooperate in investing and constructing the project on these two lands. The changes include:
- + Project implementation basis: Resolution No. 12/NQHĐQT-VSMMMB dated 7 November, 2016 of the Board of Directors. Business contract No. 09-2017/HĐHTKD dated 5 September, 2017 between Northern Textile and Garment Joint Stock Company managing and using the land at 79 Lac Trung and Nhat Anh Investment and Construction Joint Stock Company;
- + Project name: change the project name from "Office, commercial service, apartment for sale or lease complex project (Red River View Project)" to "Commercial - Service Center, office and high-rise apartment";
- + Investor: Joint venture of Northern Textile and Garment Joint Stock Company and Nhat Anh Investment and Construction Joint Stock Company;
- + Project implementation location: Land lot 79 Lac Trung and 605 Minh Khai, Vinh Tuy Ward, Hai Ba Trung District, Hanoi City;
- + Investment purpose: Investment in office complex, commercial services, apartments for sale or lease;
- + Project scale: Investment in construction of works in the form of blocks on the above 02 land lots (total area of 16,306 m²);
- + Total estimated project investment: VND 1,889,340,000,000;
- + Investment capital: Phase 1 Northern Textile and Garment Joint Stock Company contributes 75%, equivalent to VND 283,401,000,000 and Nhat Anh Investment and Construction Joint Stock Company contributes 25%, equivalent to VND 94,467,000,000; Phase 2, the parties agree on the value of each party's capital contribution based on the area and construction unit price;
- + Project implementation time: According to the approved schedule;
- + Due to the nature of the project, the Department of Planning and Investment of Hanoi City issued Document No. 2467/KH&DT-NNS dated 27 April, 2018 on the proposal to study and implement the investment project in the form of a block at land plot No. 79A Lac Trung and 605 Minh Khai, Vinh Tuy Ward, Hai Ba Trung District, Hanoi City. In which, the Department of Planning and Investment of Hanoi City proposed to the People's Committee of Hanoi City to assign the Department of Planning and Architecture of Hanoi City to check the conformity with the planning and guide the investor to establish, appraise and approve the detailed planning of the land plot according to the provisions of the Law on Urban Planning, ensuring compliance with the general planning, zoning planning and current laws;

- *Project status as at 30 June 2026:*

- + *The joint venture between the Northern Textile and Garment Joint Stock Company and Nhat Anh Investment and Construction Joint Stock Company submitted an official letter to the People's Committee of Hanoi proposing the study and implementation of the investment project for a Commercial and Services Center, Office Building and High-rise Apartment Complex, and was granted approval to implement the project under Resolution No. 30/NQ-HĐND dated 29 April 2025;*
- + *On 6 January 2026, the Board of Directors issued Resolution No. 17/NQ-HĐQT regarding the implementation of the investment plan for the real estate project. Accordingly, the project has a total investment capital of VND 3,048.44 billion, of which 20% is equity capital (VND 609.69 billion) to be contributed through a share issuance for capital increase, and 80% is borrowings (VND 2,438.74 billion). The project has obtained a credit commitment from BIDV – Hoan Kiem Branch. The project implementation schedule consists of three phases, from investment preparation to completion and commissioning, expected to run from Q1/2026 until Q1/2030. The project is expected to generate total revenue of VND 6,436.89 billion and profit after tax of VND 2,212.14 billion.*

Cessation of production and business activities

- Pursuant to Resolution No. 25/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated 20 April 2026 and Proposal No. 52/2026/TTr-HĐQT dated 20 April 2026 regarding the cessation of production and business activities, the Company's General Meeting of Shareholders approved the cessation of the Company's service business activities at No. 26, Lane 53, Duc Giang Street, Viet Hung Ward, Hanoi, effective from 30 June 2026. The purpose of ceasing the service business activities at the above location is to transition to the implementation of the investment and construction of the "Duc Giang Residence High-end Commercial Complex Project", thereby concretizing the local master planning, optimizing the utilization of the land and improving the efficiency of the Company's asset utilization. The project is expected to commence construction in Q3/2026.

Change of Company name

- Pursuant to Resolution No. 25/2026/NQ-ĐHĐCĐ of the 2026 Annual General Meeting of Shareholders dated 20 April 2026 and Proposal No. 68/2026/TTr-HĐQT dated 20 April 2026 regarding the change of the Company's name, the Company's General Meeting of Shareholders approved the amendment to the Company's name as follows:
 - + New Vietnamese name: Công ty Cổ phần bất động sản Pristie;
 - + New English name: Pristie Real Estate Joint Stock Company.

Implementation of the plan for private placement of shares to increase charter capital:

- Pursuant to Resolution No. 10/2025/NQ-ĐHĐCĐ of the 2025 Extraordinary General Meeting of Shareholders dated 26 December 2025 and Proposal No. 124/2025/TTr-HĐQT dated 26 December 2025 regarding the plan for private placement of shares to increase charter capital at a price of VND 565,000 per share, the purpose of the offering is to supplement capital and increase equity capital to serve the Company's investment and business activities. At the reporting date, the Company has not yet completed the procedures for the private placement of shares. The Company has submitted a written request to the People's Committee of Hanoi for approval of the proposal to study and implement the investment project for the Commercial and Services Center and Office Complex, with an apartment component, in accordance with the approved investment plan;
- Share offering plan:
 - + Type of shares: Common shares;
 - + Par value: VND 10,000/share;
 - + Number of shares expected to be offered: 5,702,940 shares;
 - + Total expected offering proceeds: VND 565,000,000,000;
 - + Expected charter capital after the offering: VND 622,029,400,000;
 - + Expected offering ratio (number of shares expected to be offered/number of outstanding shares): 990.72%;
 - + Offering method: Private placement to strategic investors;
 - + Offering price: VND 20,000/share;
 - + Total expected proceeds from the private placement: VND 1,130,000,000,000;

- On 6 April 2026, the State Securities Commission of Vietnam (SSC) issued Official Letter No. 2648/UBCK-QLCB regarding its acceptance of the application for registration of the private placement of shares of TET;
- As at 30 June 2026, the Company was still in the process of completing the procedures for the offering in accordance with applicable laws. As the offering had not been completed by the end of the accounting period, the Company's charter capital and equity as at 30 June 2026 had not reflected the results of the private placement. The increase in charter capital and equity will be recognized in the subsequent accounting period after the offering is completed.

29. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

- Regarding the plan for private placement of shares to increase charter capital: On 3 July 2026, the Company's Board of Directors issued Resolution No. 34/2026/NQ-HĐQT regarding the results of the private placement of shares. Accordingly, the Company successfully completed the offering of 56,500,000 common shares at an offering price of VND 20,000 per share, generating total proceeds of VND 1,130,000,000,000, thereby increasing the offering ratio to 100%. The offering was officially completed on 2 July 2026.
- Based on the results of the share issuance, on 16 July 2026, the Company was granted its 18th amended Enterprise Registration Certificate by the Business Registration and Corporate Finance Division of the Hanoi Department of Finance, recording an increase in charter capital from VND 57,029,400,000 to VND 622,029,400,000, corresponding to a total number of 62,202,940 shares.

30. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company are as follows:

Related parties	Relationship
Delta-V Construction & Tech. Application JSC.	Major shareholder
Delta Construction Group Co., Ltd.	Major shareholder
Ms. Tran Minh Quynh Dung	Major shareholder
Mr. Pham Hoang Long	Major shareholder
SACIDELTA Joint Venture Co., Ltd.	Associate of Delta Construction Group Co., Ltd. - a major shareholder
The members of the Board of Directors, the Board of Management, the Board of Supervision	

In addition to the information with related parties presented in the above Notes, during the period the Company has transactions with related parties as follows:

	This period	Previous period
	VND	VND
Dividend payments and advances	530,010,700	4,240,085,600
Delta-V Construction & Tech. Application JSC	199,602,900	1,596,823,200
Delta Construction Group Co., Ltd.	199,602,900	1,596,823,200
Ms. Tran Minh Quynh Dung	61,718,700	493,749,600
Mr. Pham Hoang Long	69,086,200	552,689,600

Transactions with the other related parties as follows:

	Position	This period VND	Previous period VND
Remuneration of key management personnel compensation.			
Remuneration of the Board of Directors			
- Ms. Nguyen Thi Dieu Thuy	Chairman	48,000,000	48,000,000
- Mr. Tran Thanh Vinh	Vice Chairman	27,000,000	27,000,000
- Mr. Pham Hoang Long	Member	24,000,000	24,000,000
- Ms. Dinh Thi Huong Quyen	Member	24,000,000	-
	(Appointed on 21 April 2025)		
- Mr. Luu Thai Dong	Member	24,000,000	-
	(Appointed on 26 December 2025)		
- Mr. Nguyen Xuan Thu	Member	-	24,000,000
	(Dismissed from office on 26 December 2025)		
- Mr. Tran Duc Chung	Member	-	14,670,000
	(Dismissed from office on 21 April 2025)		
		147,000,000	137,670,000
Remuneration of Supervisory Board			
- Ms. Phung Thi Kim Lan	Head of Supervisory board	96,595,000	84,000,000
- Mr. Chu Hoang Nam	Member	12,000,000	12,000,000
- Ms. Bui Thi Minh Phuong	Member	12,000,000	12,000,000
		120,595,000	108,000,000
Salary, reward and the other benefit of the Director and the other managers			
- Mr. Pham Hoang Long	General Director	179,600,000	150,500,000
- Ms. Nguyen Thi Duc Ha	Chief Accountant	153,235,000	129,000,000
		332,835,000	279,500,000

31. COMPARATIVE FIGURES

The comparative figures in the Statement of 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 Company during the previous period.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Statement of Income, Interim Statement of Cash flows, and related notes is that of the Interim 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 Co., Ltd.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix: Comparative figures.

Ha Noi, 12 August 2026

Preparer

Chief Accountant

General Director (Pursuant to Power of Attorney No. 132/GHQ-HDQT dated 31/12/2025)



Nguyen Thi Duc Ha

Nguyen Thi Duc Ha

Pham Hoang Long

APPENDIX: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			Change
Code	Items	Value VND	Code	Items	Value VND	
110	I. Cash and cash equivalents	83,333,317,984	110	I. Cash and cash equivalents	83,354,030,313	
112	1. Cash equivalents	5,000,000,000	112	1. Cash equivalents	5,020,712,329	Reclassification of account codes and amounts
120	II. Short-term investments	-	120	II. Short-term investments	3,828,904,110	
123	1. Held-to-maturity investments	-	123	1. Short-term held-to-maturity investments	3,828,904,110	Reclassification of account codes and amounts
130	III. Short-term receivables	9,934,550,137	130	III. Short-term receivables	6,084,933,698	
136	1. Other short-term receivables	3,923,002,137	135	1. Other short-term receivables	73,385,698	Reclassification of account codes and amounts
310	I. Current Liabilities	3,118,036,583	310	I. Current Liabilities	3,118,036,583	
			313	1. Dividend and profit payables	25,910,082	Reclassification of account codes and amounts
319	1. Other short-term payables	1,220,557,385	320	2. Other short-term payables	1,194,647,303	Reclassification of account codes and amounts