



KPMG'S COPY

DATVIET VAC Group Holdings Corporation

Separate Interim Financial Statements for
the six-month period ended 30 June 2026



DATVIET VAC Group Holdings Corporation Corporate Information

Enterprise Registration

Certificate No.	0315744468	20 June 2019
	0315744468 (12 th amendment)	13 February 2026

The Company's Enterprise Registration Certificate and its amendments were issued by the Department of Planning and Investment of Ho Chi Minh City (before 1 March 2025) and Department of Finance of Ho Chi Minh City (from 1 March 2025).

Board of Directors	Mr. Dinh Ba Thanh Mr. Dao Van Kinh Mr. Hoang Trong Khai Mr. Thng Tien Tat Mr. Ngo The Trieu	Chairman Vice chairman Member Member Member (from 17 January 2026)
Board of Management	Mr. Dao Van Kinh Mr. Dinh Ba Thanh Mr. Hoang Trong Khai	General Director (from 13 February 2026) General Director (to 12 February 2026) Deputy General Director (to 17 January 2026)
Legal representative	Mr. Dao Van Kinh Mr. Dinh Ba Thanh	General Director (from 13 February 2026) General Director (to 12 February 2026)
Audit Committee	Mr. Ngo The Trieu Mr. Hoang Trong Khai	Chairman (from 17 January 2026) Member (from 17 January 2026)
Registered Office	No. 222 Pasteur Street Xuan Hoa Ward Ho Chi Minh City Vietnam	
Auditor	KPMG Limited Vietnam	

DATVIET VAC Group Holdings Corporation

Statement of the Board of Management

The Board of Management of DATVIET VAC Group Holdings Corporation (“the Company”) presents this statement and the accompanying separate interim financial statements of the Company for the six-month period ended 30 June 2026.

The Board of Management is responsible for the preparation and true and fair presentation of the separate interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Board of Management:

- (a) the separate interim financial statements set out on pages 5 to 38 give a true and fair view of the separate financial position of the Company as at 30 June 2026, and of its separate results of operations and separate cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting; and
- (b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Board of Management has, on the date of this statement, authorised the accompanying separate interim financial statements for issue.

On behalf of the Board of Management



Dao Van Kinh
General Director

Ho Chi Minh City, 7 August 2026



KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
+84 (28) 3821 9266 | kpmg.com.vn

INTERIM FINANCIAL STATEMENTS REVIEW REPORT

To the Shareholders DATVIET VAC Group Holdings Corporation

We have reviewed the accompanying separate interim financial statements of DATVIET VAC Group Holdings Corporation (“the Company”), which comprise the separate statement of financial position as at 30 June 2026, the separate statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company’s Board of Management on 7 August 2026, as set out on pages 5 to 38.

Management’s Responsibility

The Company’s Board of Management is responsible for the preparation and true and fair presentation of these separate interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of Management determines is necessary to enable the preparation of separate 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 separate 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 separate interim financial statements do not give a true and fair view, in all material respects, of the separate financial position of DATVIET VAC Group Holdings Corporation as at 30 June 2026 and of its unconsolidated results of operations and its unconsolidated cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

Other Matter

We draw attention to the fact that we have not reviewed the separate statements of income and cash flows for the six-month period ended 30 June 2025, or any of the related notes and accordingly, we do not express a conclusion on them.

KPMG Limited Branch

Vietnam

Review Report No. 26-01-00353-26-1



Nelson Rodriguez Casihan
Practicing Auditor Registration
Certificate No. 2225-2023-007-1
Deputy General Director

Ho Chi Minh City, 7 August 2026

Pham Thi Hoang Anh
Practicing Auditor Registration
Certificate No. 3434-2022-007-1



DATVIET VAC Group Holdings Corporation
Separate statement of financial position as at 30 June 2026

Form B 01a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Note	30/6/2026 VND	1/1/2026 VND (Reclassified)
ASSETS				
Current assets (100 = 110 + 120 + 130 + 160)	100		542,978,031,413	450,929,803,528
Cash and cash equivalents	110	9	55,137,705,886	25,497,409,273
Cash	111		24,137,705,886	25,497,409,273
Cash equivalents	112		31,000,000,000	-
Short-term financial investments	120		414,371,917,806	109,183,449,317
Held-to-maturity investments	123	10(a)	414,371,917,806	109,183,449,317
Accounts receivable – short-term	130		69,408,176,069	309,854,892,429
Accounts receivable from customers	131	11	67,984,671,960	43,909,288,866
Prepayments to suppliers	132		-	9,412,200
Other receivables – short-term	135	12	1,423,504,109	265,936,191,363
Other current assets	160		4,060,231,652	6,394,052,509
Short-term deferred expenses	161	13(a)	4,034,298,694	6,367,954,770
Taxes and others receivable from the State	163	16(a)	25,932,958	26,097,739
Long-term assets (200 = 210 + 220 + 260 + 270)	200		870,833,403,841	865,066,600,049
Accounts receivable – long-term	210		97,816,016	97,816,016
Other receivables – long-term	215		97,816,016	97,816,016
Fixed assets	220		511,687,825	994,884,033
Tangible fixed assets	221		511,687,825	994,884,033
Cost	222		693,898,242	1,116,994,537
Accumulated depreciation	223		(182,210,417)	(122,110,504)
Long-term financial investments	260		858,183,300,000	858,183,300,000
Investments in subsidiaries	261	10(b)	858,183,300,000	858,183,300,000
Other long-term assets	270		12,040,600,000	5,790,600,000
Long-term deferred expenses	271	13(b)	11,875,000,000	5,625,000,000
Deferred tax assets	272	14	165,600,000	165,600,000
TOTAL ASSETS (280 = 100 + 200)	280		1,413,811,435,254	1,315,996,403,577

The accompanying notes are an integral part of these separate interim financial statements

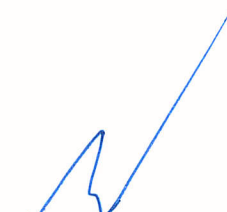
DATVIET VAC Group Holdings Corporation
Separate statement of financial position as at 30 June 2026 (continued)

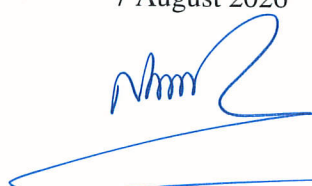
Form B 01a – DN

(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

	Code	Note	30/6/2026 VND	1/1/2026 VND (Reclassified)
RESOURCES				
LIABILITIES (300 = 310)	300		7,614,975,272	16,464,020,600
Current liabilities	310		7,614,975,272	16,464,020,600
Accounts payable to suppliers	311	15	986,035,982	3,750,915,588
Taxes and others payable to the State	314	16(b)	4,661,271,123	4,092,411,250
Accrued expenses	316	17	491,300,002	7,009,812,299
Other payables – short-term	320		1,476,368,165	1,610,881,463
EQUITY	400	18	1,406,196,459,982	1,299,532,382,977
Share capital	411	19	1,002,680,000,000	772,451,640,000
- Ordinary shares with voting rights	411a		1,002,680,000,000	772,451,640,000
Share premium	412		(13,169,625,555)	-
Retained profits	420		416,686,085,537	527,080,742,977
- Retained profits brought forward	420a		406,852,382,977	7,665
- Retained profit for the current period/year	420b		9,833,702,560	527,080,735,312
TOTAL RESOURCES (440 = 300 + 400)	440		1,413,811,435,254	1,315,996,403,577

7 August 2026


Truong Thi An
Preparer


Nguyen Hanh Uyen Tram
Chief Accountant



Dao Van Kinh
General Director

The accompanying notes are an integral part of these separate interim financial statements

DATVIET VAC Group Holdings Corporation
Separate statement of income for the six-month period ended 30 June 2026

Form B 02a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Note	For the six-month period ended 30/6/2026 VND	30/6/2025 VND (Unreviewed)
Revenue from provision of services	01	21	49,496,099,109	-
Cost of sales	11	22	33,100,970,509	-
Gross profit from provision of services (20 = 01 - 11)	20		16,395,128,600	-
Financial income	22	23	8,226,455,472	115,935,004,432
General and administration expenses	26	24	12,126,392,817	4,709,030,382
Net operating profit {30 = 20 + 22 - 26}	30		12,495,191,255	111,225,974,050
Other income	31		347,129,629	-
Other expenses	32		550,192,684	29,395,163
Results of other activities (40 = 31 - 32)	40		(203,063,055)	(29,395,163)
Accounting profit before tax (50 = 30 + 40)	50		12,292,128,200	111,196,578,887
Income tax expense – current	51	25	2,458,425,640	80,889,209
Net profit after tax (60 = 50 - 51)	60		9,833,702,560	111,115,689,678

7 August 2026

Truong Thi An
Preparer

Nguyen Hanh Uyen Tram
Chief Accountant

Dao Van Kinh
General Director



The accompanying notes are an integral part of these separate interim financial statements

DATVIET VAC Group Holdings Corporation
Separate statement of cash flows for the six-month period ended 30 June 2026
(Indirect method)

Form B 03a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Note	For the six-month period ended 30/6/2026 VND	30/6/2025 VND (Unreviewed)
CASH FLOWS FROM OPERATING ACTIVITIES				
Accounting profit before tax	01		12,292,128,200	111,196,578,887
Adjustments for				-
Depreciation and amortisation	02		137,020,283	-
Profits from investing, financing activities	05		(8,050,094,362)	(115,935,004,432)
Operating profit/(loss) before changes in working capital	08		4,379,054,121	(4,738,425,545)
(Increase)/decrease in receivables	09		(25,217,152,961)	(282,320,813)
(Decrease)/increase in payables	11		(10,971,524,803)	1,821,281,260
(Increase)/decrease in deferred expenses	12		(3,916,343,924)	(153,592,272)
			(35,725,967,567)	(3,353,057,370)
Corporate income tax paid	15		(311,848,426)	-
Net cash flows from operating activities	20		(36,037,815,993)	(3,353,057,370)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets	21		(38,425,926)	-
Proceeds from disposals of fixed assets	22		208,240,741	-
Payments for granting loans, term deposits from banks	23		(409,200,000,000)	(36,900,000,000)
Receipts from collecting loans, term deposits from banks	24		107,900,000,000	61,400,000,000
Payments for investments in other entities	25		-	(12,714,378,000)
Receipts of interests, dividends and profits distribution	27		269,977,923,346	96,367,541,257
Net cash flows from investing activities	30		(31,152,261,839)	108,153,163,257

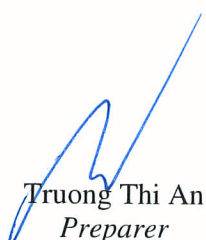
The accompanying notes are an integral part of these separate interim financial statements

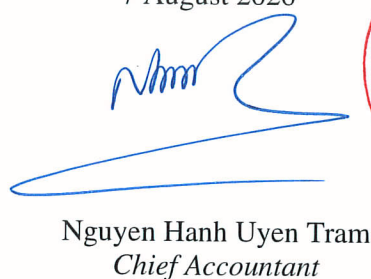
DATVIET VAC Group Holdings Corporation
Separate statement of cash flows for the six-month period ended 30 June 2026
(Indirect method – continued)

Form B 03a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

		For the six-month period ended	
		30/6/2026	30/6/2025
		VND	VND
		(Unreviewed)	
Code	Note		
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from shares issued	31	96,830,374,445	-
Payments of dividends	36	-	(114,049,498,893)
Net cash flows from financing activities	40	96,830,374,445	(114,049,498,893)
Net cash flows during the period (50 = 20 + 30 + 40)	50	29,640,296,613	(9,249,393,006)
Cash and cash equivalents at the beginning of the period	60	25,497,409,273	12,731,657,750
Cash and cash equivalents at the end of the period (70 = 50 + 60)	70	55,137,705,886	3,482,264,744

7 August 2026


Truong Thi An
Preparer


Nguyen Hanh Uyen Tram
Chief Accountant


Dao Van Kinh
General Director



The accompanying notes are an integral part of these separate interim financial statements



DATVIET VAC Group Holdings Corporation
Notes to the separate interim financial statements for the six-month period ended
30 June 2026

Form B 09a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

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

1. Reporting entity

(a) Ownership structure

DATVIET VAC Group Holdings Corporation (“the Company”) is incorporated as a joint stock company in Vietnam.

(b) Principal activities

The principal activities of the Company are to provide management consulting service (except for financial, accounting and legal consulting services).

(c) Normal operating cycle

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

(d) The Company’s structure

As at 30 June 2026, the Company had 3 directly owned subsidiaries (1/1/2026: 3 directly owned subsidiaries), as described in Note 10(b).

As at 30 June 2026, the Company had 69 employees (1/1/2026: 127 employees).

2. Basis of preparation

(a) Statement of compliance

These separate interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. The Company prepares and issues its consolidated interim financial statements separately. For a comprehensive understanding of the Company’s consolidated financial position, its consolidated results of operations and its consolidated cash flows, these separate interim financial statements should be read in conjunction with the consolidated interim financial statements.

(b) Basis of measurement

The separate interim financial statements, except for the separate statement of cash flows, are prepared on the accrual basis using the historical cost concept. The separate statement of cash flows is prepared using the indirect method.

DATVIET VAC Group Holdings Corporation
Notes to the separate interim financial statements for the six-month period ended
30 June 2026 (continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

(c) Accounting period

The annual accounting period of the Company is from 1 January to 31 December. The separate interim financial statements are prepared for the six-month period ended 30 June.

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the separate financial statements, if any, are disclosed in the following notes to the separate interim financial statements.

- Foreign currency transactions (Note 4(a));
- Accounts receivable (Note 4(d));
- Held-to-maturity investments (Note 4(c)(i)).

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these separate interim financial statements.

Except for the changes mentioned in Note 3, the accounting policies that have been adopted by the Company in the preparation of these separate interim financial statements are consistent with those adopted in the preparation of the latest separate annual financial statements.

(a) Foreign currency transactions

Before 1 January 2026

Transactions in currencies other than VND during the period are translated into their respective accounting currencies at the actual exchange rates at the dates of the transactions.

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

DATVIET VAC Group Holdings Corporation
Notes to the separate interim financial statements for the six-month period ended
30 June 2026 (continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

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

From 1 January 2026

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

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company and its subsidiaries most frequently conduct transactions.

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

This change in accounting policy does not have a material impact on the Company's separate interim financial statements for the six-month period ended 30 June 2026.

(b) Cash and cash equivalents

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

(c) Investments

(i) *Held-to-maturity investments*

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments.

(ii) *Investments in subsidiaries*

For the purpose of these separate financial statements, investments in subsidiaries are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

DATVIET VAC Group Holdings Corporation
Notes to the separate interim financial statements for the six-month period ended
30 June 2026 (continued)

Form B 09a – DN
*(Issued under Circular No. 99/2025/TT-BTC
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(d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below:

	Allowance percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

(e) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the separate statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

- office equipment 3 – 4 years

(f) Deferred expenses

Deferred expenses are initially recognised at cost as either short-term or long-term deferred expenses in the separate statement of financial position and are amortised over the period in which the amounts are paid or the period in which economic benefits are generated related to these deferred expenses.

DATVIET VAC Group Holdings Corporation
Notes to the separate interim financial statements for the six-month period ended
30 June 2026 (continued)

Form B 09a – DN
*(Issued under Circular No. 99/2025/TT-BTC
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Consultation cost of SAP implementation

Consultation cost of SAP implementation is initially recognised at historical cost and amortised in the separate statement of income over 5 years.

(g) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost.

(h) Dividends payable

Dividends payable is recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders.

(i) Provisions

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

(j) Share capital

(i) Ordinary shares

Ordinary shares are recognised at par value.

(ii) Share premium

When capital contributions are received from shareholders, the difference between the issuance price and the par value of the shares is recorded as share premium within equity. Any directly attributable costs related to the issuance of shares, net of tax effects, are deducted from the share premium.

(k) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the separate statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

DATVIET VAC Group Holdings Corporation
Notes to the separate interim financial statements for the six-month period ended
30 June 2026 (continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

Deferred tax is provided using the statement of financial position method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(l) Revenue and other incomes

(i) Services rendered

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

(ii) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikelihood of recovery.

(iii) Dividend income

Dividend income from shares that have been registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation (VSDC) is recognised on the record date. Share dividends are not recognised as income. Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

(m) Lease payments

Payments made under operating leases are recognised in the separate statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the separate statement of income as an integral part of the total lease expense, over the term of the lease.

(n) Production and business expenses

Expenses shall be recognised in the separate statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the separate statement of income on a systematic or proportional basis.

DATVIET VAC Group Holdings Corporation
Notes to the separate interim financial statements for the six-month period ended
30 June 2026 (continued)

Form B 09a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

(o) Related parties

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(p) Comparative information

Comparative information in these separate interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period is included as an integral part of the current period separate interim financial statements and is intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these separate interim financial statements is not intended to present the Company's unconsolidated financial position, unconsolidated results of operation or unconsolidated cash flows for the prior period.

5. Seasonality of operations

The Company's management consulting activities are not subject to seasonal fluctuations. Accordingly, the revenue and profit generated from the Company's business operations during the first six months of the year do not significantly differ from those of the last six months of the year.

6. Changes in accounting estimates

There were no significant changes in accounting estimates used in the preparation of these separate interim financial statements compared to those used in the preparation of the most recent separate annual financial statements.

7. Unusual items

There were no unusual items with significant impact on the Company's assets, liabilities, equity, net revenue, or cash flow since the end of the latest annual accounting period which affect the Company's separate interim financial statements for the six-month period ended 30 June 2026.

8. Changes in the composition of the Company

There were no significant changes in the composition of the Company since the end of the latest annual accounting period which affects the Company's separate interim financial statements for the six-month period ended 30 June 2026.

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9. Cash and cash equivalents

	30/6/2026	1/1/2026
	VND	VND
Cash on hand	150,936,209	109,906,136
Demand deposits (i)	23,986,769,677	25,387,503,137
Cash equivalents (ii)	31,000,000,000	-
	55,137,705,886	25,497,409,273

(i) Details of demand deposits balance were as follows:

	30/6/2026	1/1/2026
	VND	VND
Demand deposits at:		
▪ Vietnam International Commercial Joint Stock Bank	11,860,471,010	33,856,184
▪ Vietnam Technological and Commercial		
Joint Stock Bank	11,857,876,859	25,223,614,200
▪ Other banks	268,421,808	130,032,753
	23,986,769,677	25,387,503,137

(ii) Details of cash equivalents balance were as follows:

	Original	Annual	30/6/2026	1/1/2026
	term	interest rate	VND	VND
Vietnam International				
Commercial Joint Stock Bank	1 month	4.75%	31,000,000,000	-

DATVIET VAC Group Holdings Corporation

Notes to the separate interim financial statements for the six-month period ended 30 June 2026 (continued)

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10. Financial investments

(a) Held-to-maturity investments

	30/6/2026		1/1/2026	
	Cost/ Amortised cost VND	Recoverable amount VND	Cost/ Amortised cost VND (Reclassified)	Recoverable amount VND
▪ Term deposits at banks (i)	320,118,109,588	320,118,109,588	-	108,811,528,769
▪ Loans receivable (ii)	94,253,808,218	94,253,808,218	-	371,920,548
	414,371,917,806	414,371,917,806	109,183,449,317	109,183,449,317
			-	-

DATVIET VAC Group Holdings Corporation

Notes to the separate interim financial statements for the six-month period ended 30 June 2026 (continued)

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(i) Details of term deposits at banks were as follows:

Term deposits at:

- Vietnam Technological and Commercial Joint Stock Bank
- Vietnam International Commercial Joint Stock Bank (VIB)
- Vietnam Technological and Commercial Joint Stock Bank
- Vietnam Technological and Commercial Joint Stock Bank
- Vietnam International Commercial Joint Stock Bank (VIB)
- Vietnam International Commercial Joint Stock Bank (VIB)
- Vietnam International Commercial Joint Stock Bank (VIB)
- Vietnam International Commercial Joint Stock Bank (VIB)
- Other banks

Original term	Annual interest rate	30/6/2026 VND	1/1/2026 VND
6 months	7.70%	100,000,000,000	-
6 months	8.50%	85,000,000,000	-
6 months	8.50%	41,700,000,000	-
6 months	8.40%	51,000,000,000	-
6 months	8.00%	-	40,900,000,000
6 months	6.00%	-	28,000,000,000
6 months	5.80%	-	20,000,000,000
6 months	7.70%	-	19,000,000,000
6 months	8.10% - 8.40%	42,418,109,588	911,528,769
		320,118,109,588	108,811,528,769

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(ii) Details of loan receivables were as follows:

	Original term	Annual interest rate	30/6/2026 VND	1/1/2026 VND
Loan receivables from related parties:				
▪ Dat Viet VAC Media Corporation	5 months	6.80%	60,000,000,000	-
▪ Dat Viet VAC Media Corporation	3 months	5.00%	15,000,000,000	-
▪ Vie Network Corporation	3 months	5.00%	19,000,000,000	-
▪ Others			253,808,218	371,920,548
			94,253,808,218	371,920,548



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(b) Investments in subsidiaries

Details of investments in subsidiaries were as follows:

Subsidiaries	30/6/2026			1/1/2026		
	Number of shares	Cost VND	% of ownership/ % of voting rights	Allowance VND	Number of shares	Cost VND
DATVIET VAC Digital Ventures Corporation (“DVDV”) (i)	35,862,053	358,620,530,000	99%	-	35,862,053	358,620,530,000
DATVIET VAC Media Corporation (“DVVM”) (ii)	30,836,012	308,360,120,000	99%	-	30,836,012	308,360,120,000
DATVIET VAC Entertainment Corporation (“DVMEG”) (iii)	19,120,265	191,202,650,000	99%	-	19,120,265	191,202,650,000
		858,183,300,000		-		858,183,300,000
(i) DVDV is a company established in Ho Chi Minh City, Vietnam. The main activities of this company is to provide management consulting (except financial and accounting consulting), market research and public opinion polls.						
(ii) DVVM is a company established in Ho Chi Minh City, Vietnam. The main activities of this company are to provide advertising services and management consulting (except financial, accounting and legal consulting), market research and public opinion polls.						
(iii) DVMEG is a company established in Ho Chi Minh City, Vietnam. The main activities of this company are to provide advertising services, management consulting (except financial and accounting consulting), market research and public opinion polls, organise trade introduction and promotion.						

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11. Accounts receivable from customers

Accounts receivable from customers detailed by significant customers

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
<i>Related parties</i>				
Indirectly owned subsidiaries				
TKL Corporation	20,463,435,600	-	9,854,723,040	-
Dong Tay Promotion Corporation	17,865,013,080	-	9,393,513,120	-
Dat Viet Media Corporation	15,784,663,320	-	6,310,721,880	-
VIE CHANNEL Corporation	9,330,988,320	-	2,414,546,400	-
Nomad Management Vietnam Corporation	1,496,902,680	-	168,813,961	-
Vie Network Corporation	2,361,000,960	-	165,411,421	-
DatViet OOH Corporation	682,668,000	-	-	-
Other related parties				
VieON Corporation	-	-	11,281,300,560	-
TK-L Media Corporation	-	-	4,320,258,484	-
	67,984,671,960	-	43,909,288,866	-

The trade related amounts due from the related parties were unsecured, interest free and are receivable within 30 days from invoice date.

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12. Other short-term receivables

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND (Reclassified)	Allowance VND
Deposits	283,175,000	-	296,255,000	-
Dividend receivables	-	-	265,639,936,363	-
Others	1,140,329,109	-	-	-
	1,423,504,109	-	265,936,191,363	-

Other short-term receivables from related parties as follow:

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
<i>Directly owned subsidiary</i>				
DATVIET VAC				
Entertainment				
Corporation	-	-	265,639,936,363	-

The non-trade related amounts due from the related parties were unsecured, interest free and are receivable upon demand.

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13. Deferred expenses

(a) Short-term deferred expenses

	30/6/2026	1/1/2026
	VND	VND
Software expenses	1,595,015,211	2,418,949,115
Tools and equipment	76,820,872	142,798,452
Consulting fees	-	300,000,000
Other short-term deferred expenses	2,362,462,611	3,506,207,203
	4,034,298,694	6,367,954,770

(b) Long-term deferred expenses

	Consultation cost of SAP implementation VND
Opening balance	5,625,000,000
Additions during the period	6,250,000,000
Closing balance	11,875,000,000

14. Deferred tax assets

	Tax rate	30/6/2026	1/1/2026
		VND	VND
Accrued expenses	20%	165,600,000	165,600,000

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15. Accounts payable to suppliers

Accounts payable to suppliers detailed by significant suppliers

	30/6/2026	1/1/2026
	VND	VND
<i>Related parties</i>		
Indirectly owned subsidiary		
Dat Viet Media Corporation	36,741,600	-
Other related party		
Thi Nam Phuong Corporation	125,658,532	3,155,018,548
<i>Third parties</i>		
Other suppliers	823,635,850	595,897,040
	986,035,982	3,750,915,588

The trade related amounts due to the related parties were unsecured, interest free and are payable within 30 days from invoice date.

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16. Taxes and others receivable from and payable to the State

(a) Taxes and others receivable from the State

	1/1/2026 VND	Incurred VND	Net-off/ Reclassified VND	30/6/2026 VND
Corporate income tax	24,097,739	-	(24,097,739)	-
Withholding tax	-	-	23,932,958	23,932,958
Other taxes	2,000,000	-	-	2,000,000
	26,097,739	-	(164,781)	25,932,958

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(b) Taxes and others payable to the State

	1/1/2026	Incurred	Paid	Net-off/ Reclassified	30/6/2026
	VND	VND	VND	VND	VND
Value added tax	1,948,635,005	3,896,231,971	(5,281,700,092)	876,594,400	1,439,761,284
Corporate income tax	-	2,458,425,640	(311,848,426)	(24,097,739)	2,122,479,475
Personal income tax	2,117,252,208	5,770,341,123	(6,788,562,967)	-	1,099,030,364
Withholding tax	26,524,037	56,815,858	(107,272,853)	23,932,958	-
	4,092,411,250	12,181,814,592	(12,489,384,338)	876,429,619	4,661,271,123

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17. Accrued expenses – short-term

	30/6/2026	1/1/2026
	VND	VND
Professional fees	372,500,002	828,000,000
Performance bonus	-	6,181,812,299
Other expenses	118,800,000	-
	491,300,002	7,009,812,299

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18. Changes in owners' equity

	Share capital VND	Share premium VND	Retained profits VND	Total VND
Balance at 1 January 2025	653,291,450,000	243,354,589,330	680,812,784,572	1,577,458,823,902
Cash dividends (Unreviewed)	-	-	(196,867,196,237)	(196,867,196,237)
Net profit for the period (Unreviewed)	-	-	111,115,689,678	111,115,689,678
Balance at 30 June 2025 (Unreviewed)	653,291,450,000	243,354,589,330	595,061,278,013	1,491,707,317,343
Balance at 1 January 2026	772,451,640,000	-	527,080,742,977	1,299,532,382,977
Share issuance (i)	76,765,370,000	33,234,630,000	-	110,000,000,000
Share issuance from retained profits and share premium (ii)	153,462,990,000	(33,234,630,000)	(120,228,360,000)	-
Initial public offering costs	-	(13,169,625,555)	-	(13,169,625,555)
Net profit for the period	-	-	9,833,702,560	9,833,702,560
Balance at 30 June 2026	1,002,680,000,000	(13,169,625,555)	416,686,085,537	1,406,196,459,982

- (i) The Resolution of General Meeting of Shareholders No. 01/2026/RE-GMS-DVGH dated 16 January 2026 approved the implementation of share issuance plan to increase share capital. On 26 January 2026, the Company completed the issuance of an additional 7,676,537 ordinary shares with par value of VND10,000 per share.

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- (ii) The Resolution of General Meeting of Shareholders No. 02/2026/QĐ dated 30 January 2026 approved the implementation of a share issuance plan to increase share capital from owners' equity, comprising share premium and retained profits as at 31 December 2025, for the Company's existing shareholders. On 13 February 2026, the Company completed the issuance of an additional 15,346,299 ordinary shares with par value of VND10,000 per share, resulting in an increase in share capital of VND153,462,990,000, and completed the amendment to the Enterprise Registration Certificate reflecting the new charter capital.

19. Share capital

The Company's authorised and issued share capital are:

	30/6/2026		1/1/2026	
	Number of shares	VND	Number of shares	VND
Authorised share capital	100,268,000	1,002,680,000,000	77,245,164	772,451,640,000
Issued share capital				
Ordinary shares	100,268,000	1,002,680,000,000	77,245,164	772,451,640,000
Shares in circulation				
Ordinary shares	100,268,000	1,002,680,000,000	77,245,164	772,451,640,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets.

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Movements of share capital during the period were as follows:

	For the six-month period ended		VND	VND (Unreviewed)
	30/6/2026	30/6/2025		
	Number of shares	Number of shares		
Opening balance	77,245,164		772,451,640,000	653,291,450,000
Share issuance	7,676,537		76,765,370,000	-
Share issuance from retained profits and share premium	15,346,299		153,462,990,000	-
Closing balance	100,268,000		1,002,680,000,000	653,291,450,000

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20. Off statement of financial position items

Lease

The future minimum lease payments under non-cancellable operating leases were:

	30/6/2026	1/1/2026
	VND	VND
Within one year	2,858,506,668	7,659,951,112
Within two to five years	1,320,000	233,333,334
	2,859,826,668	7,893,284,446

21. Revenue from provision of services

Total revenue from provision of services represents the gross value of services rendered exclusive of value added tax.

	For the six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Management consulting services	49,496,099,109	-
	49,496,099,109	-

22. Cost of sales

	For the six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Staff costs	30,787,002,809	-
Software costs	2,313,967,700	-
	33,100,970,509	-

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23. Financial income

	For the six-month period ended	For the six-month period ended
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Interest income from term deposits and loans receivable	8,226,455,472	1,182,204,834
Dividends	-	114,752,799,598
	8,226,455,472	115,935,004,432

24. General and administration expenses

	For the six-month period ended	For the six-month period ended
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Outside services	6,411,726,316	1,120,963,507
Office rental costs	2,394,977,778	461,444,444
Staff costs	-	2,399,356,485
Other expenses	3,319,688,723	727,265,946
	12,126,392,817	4,709,030,382

25. Corporate Income tax

(a) Recognised in the separate statement of income

	For the six-month period ended	For the six-month period ended
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Current tax expense		
Current period	2,458,425,640	80,889,209

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(b) Reconciliation of effective tax rate

	For the six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Accounting profits before tax	12,292,128,200	111,196,578,887
Tax at the Company's tax rate	2,458,425,640	22,239,315,777
Non-deductible expenses	-	5,879,033
Unrecognised deferred tax assets	-	786,254,319
Tax exempt income	-	(22,950,559,920)
	2,458,425,640	80,889,209

(c) Applicable tax rate

The Company has an obligation to pay the government income tax at the rate of 20% of taxable profits.

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26. Significant transactions with related parties

The list of related parties and relationships are as follows:

Related parties	Relationship
Mr. Dinh Ba Thanh <i>From 13 February 2026</i>	Major shareholder, Chairman
<i>To 12 February 2026</i>	Major shareholder, Chairman, General Director
Mr. Dao Van Kinh <i>From 13 February 2026</i>	Major shareholder, Vice chairman, General Director
<i>To 12 February 2026</i>	Major shareholder, Vice chairman
MET VM Holding Pte. Ltd.	Major shareholder
Mr. Hoang Trong Khai <i>From 18 January 2026</i>	Member of Audit Committee
<i>Until 17 January 2026</i>	Major shareholder, Deputy General Director
TC D-Media Pte. Ltd.	Major shareholder
DATVIET VAC Entertainment Corporation	Directly owned subsidiary
DATVIET VAC Digital Ventures Corporation	Directly owned subsidiary
DATVIET VAC Media Corporation	Directly owned subsidiary
Dong Tay Promotion Corporation	Indirectly owned subsidiary
Nomad Management Vietnam Corporation	Indirectly owned subsidiary
Dat Viet Media Corporation	Indirectly owned subsidiary
TK-L Media Corporation	Indirectly owned subsidiary
VIE CHANNEL Corporation	Indirectly owned subsidiary
Vie Network Corporation	Indirectly owned subsidiary
DATVIET VAC Ventures Corporation	Other related party
AI ACTIV Corporation	Other related party
TKL Media Corporation	Other related party
VieON Corporation	Other related party
VieZ Corporation	Other related party
Vie Board Corporation	Other related party
Thi Nam Phuong Corporation	Other related party

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In addition to related party balances disclosed in other notes to the separate interim financial statements, the Company had the following significant transactions with related parties during the period:

	Transaction value	
	For the six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Mr. Dinh Ba Thanh		
Dividends declared	-	93,502,246,234
Dividends paid	-	64,578,897,203
Mr. Dao Van Kinh		
Dividends declared	-	59,780,120,466
Dividends paid	-	41,288,471,907
MET VM Holding Pte. Ltd.		
Dividends declared	-	26,553,457,480
Dividends paid	-	26,553,457,480
Mr. Hoang Trong Khai		
Dividends declared	-	17,031,372,057
Dividends paid	-	9,892,656,099
DATVIET VAC Entertainment Corporation		
Dividends distributed	-	114,752,799,598
Dividends received	265,639,936,363	95,757,057,512
Dong Tay Promotion Corporation		
Management consulting services	10,117,704,000	-
Nomad Management Vietnam Corporation		
Management consulting services	2,772,042,000	-
Dat Viet Media Corporation		
Management consulting services	8,772,168,000	-
Granting loans	75,000,000,000	-
Loans interest income	238,191,780	-
VIE CHANNEL Corporation		
Management consulting services	12,959,706,000	-

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	Transaction value	
	For the six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
		(Unreviewed)
Vie Network Corporation		
Management consulting services	3,279,168,000	-
Granting loans	19,000,000,000	-
Loans interest income	15,616,438	-
AI ACTIV Corporation		
Granting loans	-	2,400,000,000
Collecting loans	-	20,900,000,000
Loans interest collection	371,920,548	133,484,931
Loan interest income	-	64,643,836
TKL Corporation		
Management consulting services	9,822,882,000	-
Dat Viet OOH Joint Stock Company		
Management consulting services	632,100,000	-
VieON Corporation		
Collecting loans	-	37,000,000,000
Loans interest collection	-	307,008,220
Loans interest income	-	171,882,193
VieZ Corporation		
Collecting loans	-	3,500,000,000
Loan interest income	-	27,153,426
Loans interest collection	-	147,520,009
Vie Board Corporation		
Contributed capital in a subsidiary	-	12,714,378,000
Thi Nam Phuong Corporation		
Purchases of services	2,276,350,493	447,200,000
Remuneration, bonuses and other benefits of		
key management personnel		
Board of Management		
Salary and remuneration	2,719,098,924	2,518,098,875

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27. Comparative information

Unless otherwise stated, comparative information as at 1 January 2026 was derived from the balances and amounts reported in the Company's separate financial statements for the year ended 31 December 2025.

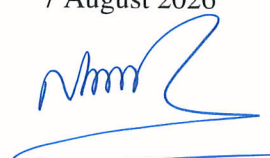
As described in Note 3, effective from 1 January 2026, the Company adopted Circular 99. As a result, certain comparative information items have been reclassified to conform with the requirements of Circular 99 in respect of financial statements presentation. A comparison of the amounts previously reported and as reclassified are as follows:

Separate statement of financial position

	Code	1/1/2026 (as reclassified) VND	1/1/2026 (as previously reported) VND
Held-to-maturity investments	123	109,183,449,317	107,900,000,000
Other receivables – short-term	135	265,936,191,363	267,219,640,680

7 August 2026


Truong Thi An
Preparer


Nguyen Hanh Uyen Tram
Chief Accountant




Dao Van Kinh
General Director

