

DAT XANH GROUP JOINT STOCK COMPANY

Interim consolidated financial statements

For the three-month period ended 31 March 2026



DATXANH GROUP

DAT XANH GROUP JOINT STOCK COMPANY

2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

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DATXANH GROUP

DAT XANH GROUP JOINT STOCK COMPANY

2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

GENERAL INFORMATION THE COMPANY

Dat Xanh Group Joint Stock Company (“the Company”) is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate No. 0303104343 issued by the Department of Planning and Investment of Ho Chi Minh City on 23 November 2007, as subsequently amended.

The Company’s shares were listed on the Ho Chi Minh City Stock Exchange (“HOSE”) in accordance with Decision No. 161/QĐ-SGDHCM on 14 December 2009.

The current principal activities of the Company are to provide trade real estate properties, provide real estate brokerage and other services.

The Company’s registered head office is located at No. 2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam, and the branch is located at the 16th floor of the Center Building, No. 1 Nguyen Huy Tuong Street, Hanoi City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Mr Bui Ngoc Duc	Chairman	Appointed on 16 April 2026
Mr Luong Ngoc Huy	Chairman	Resigned on 16 April 2026
Mr Luong Tri Thin	Member	
Mr Luong Ngoc Huy	Member	Appointed on 16 April 2026
Mr Nguyen Pham Anh Tai	Member	Resigned on 17 April 2026
Mr Nguyen Huy Hoang	Member	Appointed on 17 April 2026
Mr Ha Duc Hieu	Member	

AUDIT COMMITTEE

Members of the Audit Committee during the period and at the date of this report are:

Mr Nguyen Pham Anh Tai	Chairman	Resigned on 17 April 2026
Mr Nguyễn Huy Hoàng	Chairman	Appointed on 17 April 2026
Mr Ha Duc Hieu	Member	

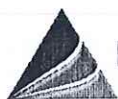
MANAGEMENT

Members of the Management during the period and at the date of this report are:

Mr Bui Ngoc Duc	General Director	Resigned on 16 April 2026
Mr Nguyen Truong Son	General Director	Appointed on 16 April 2026
Mr Luong Ngoc Huy	Deputy General Director	
Ms Do Thi Thai	Deputy General Director	Resigned on 14 April 2026
Ms Bui Thanh Thao	Chief Accountant	

LEGAL REPRESENTATIVE

The legal representatives of the Company during the period and at the date of this report is Mr Nguyen Truong Son.



DATXANH GROUP

DAT XANH GROUP JOINT STOCK COMPANY

2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

REPORT OF MANAGEMENT

Management of Dat Xanh Group Joint Stock Company (“the Company”) is pleased to present this report and the interim consolidated financial statements of the Company and its subsidiaries (collectively referred to as “the Group”) For the three-month period ended 31 March 2026.

MANAGEMENT’S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the interim consolidated financial statements of each financial period which give a true and fair view of the interim consolidated financial position of the Group and of the interim consolidated results of its operations and its interim consolidated cash flows for the period. In preparing those interim consolidated financial statements, management is required to:

- Select suitable accounting policies and then apply them consistently;
- make judgements 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 consolidated financial statements; and
- prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue its business.

Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the interim consolidated financial position of the Group and to ensure that the accounting records comply with the applied accounting system. It is also responsible for safeguarding the assets of the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management confirmed that it has complied with the above requirements in preparing the accompanying interim consolidated financial statements.

STATEMENT BY MANAGEMENT

Management does hereby state that, in its opinion, the accompanying interim consolidated financial statements give a true and fair view of the interim consolidated financial position of the Group as at 31 March 2026 and of the interim consolidated results of its operations and its interim consolidated cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.

For and on behalf of Management:



Nguyen Trung Son
General Director

Ho Chi Minh City, Vietnam

Date: 29 April 2026

**DATXANH GROUP**

DAT XANH GROUP JOINT STOCK COMPANY
2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

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**INTERIM CONSOLIDATED STATEMENT OF FINANCIAL
POSITION
AS AT 31 MARCH 2026**

Currency: VND

ASSETS	Code	Notes	31 March 2026	31 December 2025
A. CURRENT ASSETS	100		34.319.278.191.914	33.913.372.104.043
I. Cash and cash equivalents	110	4	1.797.431.506.849	3.391.086.654.285
1. Cash	111		439.438.409.416	646.034.691.076
2. Cash equivalents	112		1.357.993.097.433	2.745.051.963.209
II. Short-term financial investments	120		3.811.891.601.890	1.638.477.503.491
1. Held-to-maturity investments	123	5	3.817.788.388.191	1.638.477.503.491
4. Provision for short-term held-to-maturity investments	124		(5.896.786.301)	-
III. Short-term receivables	130		12.465.107.492.417	12.953.057.402.502
1. Short-term trade receivables	131	6	1.702.123.800.726	1.685.387.088.444
2. Short-term advances to suppliers	132	7	4.411.505.361.180	5.298.365.895.361
3. Other short-term receivables	135	9	6.923.995.102.095	6.549.763.280.645
4. Provision for doubtful debts	136	10	(572.547.242.581)	(580.458.861.948)
5. Provision for doubtful short-term receivables	137		30.470.997	-
IV. Inventories	140	11	15.800.680.826.078	15.657.589.363.782
1. Inventories	141		15.800.680.826.078	15.657.589.363.782
V. Short-term biological assets	150		272.774.382	-
2. Short-term biological assets – seasonal crops or single-harvest crops	152		272.774.382	-
IV. Other current assets	160		443.893.990.298	273.161.179.983
1. Short-term prepaid expenses	161	12	164.732.918.930	81.499.499.183
2. Value added tax deductibles	162		152.721.829.791	152.907.562.784
3. Tax and other receivables from the State	163		39.340.225.933	38.754.118.016
4. Other current assets	165		87.099.015.644	-

**DATXANH GROUP**

DAT XANH GROUP JOINT STOCK COMPANY
2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

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**INTERIM CONSOLIDATED STATEMENT OF FINANCIAL
POSITION
AS AT 31 MARCH 2026**

ASSETS	Code	Notes	31 March 2026	31 December 2025
B. NON-CURRENT ASSETS	200		4.173.775.971.094	4.101.216.856.774
I. Long-term receivables	210		676.908.516.868	677.286.517.233
1. Non-current advance to suppliers	212		101.925.000	101.925.000
2. Other non-current receivables	215	9	676.806.591.868	677.184.592.233
II. Fixed assets	220		371.509.262.940	376.791.507.898
1. Tangible fixed assets	221	13	308.035.850.467	312.159.948.725
- Historical cost	222		507.848.211.157	506.946.052.891
- Accumulated depreciation	223		(199.812.360.690)	(194.786.104.166)
2. Finance leased fixed assets	224		-	-
3. Intangible fixed assets	227	14	63.473.412.473	64.631.559.173
- Historical cost	228		122.772.874.869	122.452.774.869
- Accumulated amortisation	229		(59.299.462.396)	(57.821.215.696)
III. Long-term biological assets	230		2.513.987.413	-
3 Biological assets – seasonal crops or single-harvest crops	237		2.513.987.413	-
IV. Investment properties	240	15	177.520.942.808	178.653.731.196
- Historical cost	241		337.138.709.993	337.138.709.993
- Accumulated depreciation	242		(159.617.767.185)	(158.484.978.797)
V. Long-term assets in progress	250		773.097.234.435	762.198.575.266
1. Construction in progress	252	16	773.097.234.435	762.198.575.266
VI. Long-term financial investments	260		334.977.938.035	334.537.100.513
1. Investments in associates, jointly controlled entities	262	17	334.616.720.593	334.175.883.071
2. Investments in other entities	263		379.012.012	379.012.012
3. Provision for long-term investments (*)	264		(17.794.570)	(17.794.570)
VII. Other non-current assets	270		1.837.248.088.595	1.771.749.424.668
1. Long-term prepaid expenses	271	12	1.562.620.859.666	1.512.791.506.885
2. Deferred tax assets	272		189.333.439.870	167.083.002.205
3. Goodwill	279	19	85.293.789.059	91.874.915.578
TOTAL ASSETS	280		38.493.054.163.008	38.014.588.960.817

**DATXANH GROUP**

DAT XANH GROUP JOINT STOCK COMPANY
 2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

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**INTERIM CONSOLIDATED STATEMENT OF FINANCIAL
 POSITION
 AS AT 31 MARCH 2026**

RESOURCES	Code	Notes	31 March 2026	31 December 2025
C. LIABILITIES	300		17.392.689.169.048	17.132.079.498.590
I. Current liabilities	310		14.650.412.239.750	14.290.960.009.735
1. Short-term trade payables	311	20	805.526.229.560	823.598.630.186
2. Short-term advances from customers	312	21	6.933.518.025.906	6.176.753.251.594
3. Dividends and profit payable	313		29.847.582.712	29.847.582.712
4. Statutory obligations	314	22	416.244.234.244	590.131.178.595
5. Payables to employees	315		132.529.344.211	161.959.545.348
6. Short-term accrued expenses	316	23	574.399.141.638	584.576.651.392
7. Short-term deferred revenue	319	24	103.338.072.168	101.299.159.630
8. Other short-term payables	320	25	3.254.764.689.580	3.461.757.364.464
9. Short-term loans	321	26	2.201.796.376.617	2.145.043.168.404
10. Bonus and welfare fund	323		198.448.543.114	215.993.477.410
II. Non-current liabilities	330		2.742.276.929.298	2.841.119.488.855
1. Other long-term payables	338		2.832.389.000	37.832.389.000
2. Long-term loans	339	26	2.618.595.982.523	2.650.742.499.363
3. Deferred tax liabilities	342		120.848.557.775	152.544.600.492



DATXANH GROUP

DAT XANH GROUP JOINT STOCK COMPANY
2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

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**INTERIM CONSOLIDATED STATEMENT OF FINANCIAL
POSITION
AS AT 31 MARCH 2026**

RESOURCES	Code	Notes	31 March 2026	31 December 2025
D. OWNERS' EQUITY	400		21.100.364.993.960	20.882.509.462.227
1. Share capital	411	27.1	11.141.316.750.000	11.141.316.750.000
- Shares with voting rights	411a		11.141.316.750.000	11.141.316.750.000
2. Share premium	412	27.1	1.105.322.784.322	1.105.322.784.322
3. Other owners' capital	414		1.360.256.242.131	1.360.256.242.131
4. Treasury shares (*)	415	27.1	(2.500.560.000)	(2.500.560.000)
5. Investment and development fund	418	27.1	114.428.847.040	114.428.847.040
6. Undistributed earnings	420	27.1	551.661.672.708	510.378.659.427
- Undistributed earnings by the end of prior period	420a		513.734.679.389	279.497.646.772
- Undistributed earnings of current period	420b		37.926.993.319	230.881.012.655
7. Non-controlling interest	429		6.829.879.257.759	6.653.306.739.307
TOTAL LIABILITIES AND OWNERS' EQUITY	440		38.493.054.163.008	38.014.588.960.817

PREPARER

NGUYEN NHAT THIEN

CHIEF ACCOUNTANT

BUI THANH THAO

Approved, Date 29 April 2026

LEGAL REPRESENTATIVE



NGUYEN TRUONG SON



DAT XANH GROUP JOINT STOCK COMPANY
2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

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INTERIM CONSOLIDATED INCOME STATEMENT
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

Currency: VND

ITEMS	Code	Notes	Quarter I		Accumulated until Quarter I	
			Year 2026	Year 2025	Year 2026	Year 2025
1. Revenue from sale of goods and rendering of services	01	28.1	1.467.425.333.235	924.928.832.683	1.467.425.333.235	924.928.832.683
2. Sales deductions	02		114.874.316.522	-	114.874.316.522	-
3. Net revenue from sale of goods and rendering of services	10		1.352.551.016.713	924.928.832.683	1.352.551.016.713	924.928.832.683
4. Cost of goods sold and services rendered	11	29	718.175.733.468	414.665.309.842	718.175.733.468	414.665.309.842
5. Gross profit/(loss) from sale of goods and rendering of services	20		634.375.283.245	510.263.522.841	634.375.283.245	510.263.522.841
7. Finance income	22	28.2	46.321.010.550	11.701.444.319	46.321.010.550	11.701.444.319
8. Finance expenses	23	30	77.887.050.408	138.762.643.971	77.887.050.408	138.762.643.971
- In which: Interest expenses	24		62.676.345.945	131.692.683.141	62.676.345.945	131.692.683.141
9. Selling expenses	25	31	230.954.030.710	146.251.017.507	230.954.030.710	146.251.017.507
10. General and administrative expenses	26	31	122.018.548.366	79.242.851.342	122.018.548.366	79.242.851.342
11. Share of profit (loss) from associates and joint ventures	27	17	240.837.522	23.505.975	240.837.522	23.505.975
12. Operating profit/(loss)	30		250.077.501.833	157.731.960.315	250.077.501.833	157.731.960.315
12. Other income	31		3.871.133.246	1.708.470.338	3.871.133.246	1.708.470.338
13. Other expenses	32		8.709.378.431	5.226.556.957	8.709.378.431	5.226.556.957
14. Other profit/(loss)	40		(4.838.245.185)	(3.518.086.619)	(4.838.245.185)	(3.518.086.619)
15. Accounting profit/(loss) before tax	50		245.239.256.648	154.213.873.696	245.239.256.648	154.213.873.696
16. Current corporate income tax expense	51	32	76.648.566.560	57.067.207.037	76.648.566.560	57.067.207.037
17. Deferred tax income/(expense)	52	32	(45.849.321.683)	18.604.484.841	(45.849.321.683)	18.604.484.841
18. Net profit/(loss) after tax	60		214.440.011.771	78.542.181.818	214.440.011.771	78.542.181.818
19. Net profit/(loss) after tax attributable to shareholders of the parent	61		37.926.993.319	48.356.042.143	37.926.993.319	48.356.042.143
20. Net profit/(loss) after tax attributable to non-controlling interests	62		176.513.018.452	30.186.139.675	176.513.018.452	30.186.139.675
21. Basic earnings per share	70	27.4	40	63	40	63
22. Diluted earnings per share	71	27.4	40	63	40	63

PREPARER

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NGUYEN NHAT THIEN

CHIEF ACCOUNTANT

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BUI THANH THAO





INTERIM CONSOLIDATED CASH FLOW STATEMENT
(INDIRECT METHOD)
FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

Currency: VND

ITEMS	Code	Notes	Accumulated until Quarter I	
			Year 2026	Year 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
<i>1. Profit/(loss) before tax</i>	<i>01</i>		<i>245.239.256.648</i>	<i>154.213.873.696</i>
<i>2. Adjustments for:</i>			<i>28.232.045.732</i>	<i>134.570.627.671</i>
Depreciation and amortisation (including amortization of goodwill)	02	13. 14. 15. 19	14.132.380.925	14.479.496.824
Provisions	03		(2.014.833.066)	-
Unrealised foreign exchange (gains)/losses	04		-	123.398.000
(Profits)/losses from investing activities	05		(46.561.848.072)	(11.724.950.294)
Interest expense	06	30	62.676.345.945	131.692.683.141
<i>3. Operating profit before changes in working capital</i>	<i>08</i>		<i>273.471.302.380</i>	<i>288.784.501.367</i>
(Increase)/decrease in receivables	09		360.845.942.174	(620.640.844.611)
(Increase)/decrease in inventories	10		(143.364.236.678)	19.498.391.078
Increase/(decrease) in payables (other than interest, corporate income tax)	11		366.707.658.567	1.558.091.134.139
(Increase)/decrease in prepaid expenses	12		(133.062.772.528)	41.170.705.208
Interest paid	14		(113.807.887.926)	(87.760.543.364)
Corporate income tax paid	15	22	(88.468.342.468)	(61.437.264.114)
Other cash inflows from operating activities	16		-	-
Other cash outflows from operating activities	17		(17.544.934.296)	(7.593.845.789)
<i>Net cash flows from/(used in) operating activities</i>	<i>20</i>		<i>504.776.729.225</i>	<i>1.130.112.233.914</i>
II. CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase and construction of fixed assets and other long-term assets	21		(14.634.904.848)	(3.074.135.732)
Proceeds from disposals of fixed assets and other long-term assets	22		-	1.336.399.140
Loans to other entities and payments for purchase of debt instruments of other entities	23		(3.110.509.057.509)	(89.439.521.802)
Collections from borrowers and proceeds from sale of debt instruments of other entities	24		931.198.172.809	17.730.352.732
Payments for investments in other entities	25		(200.000.000)	-
Interest and dividends received	27		71.964.769.960	11.546.682.940
<i>Net cash flows from/(used in) investing activities</i>	<i>30</i>		<i>(2.122.181.019.588)</i>	<i>(61.900.222.722)</i>

**DATXANH GROUP**

DAT XANH GROUP JOINT STOCK COMPANY
 2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

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INTERIM CONSOLIDATED CASH FLOW STATEMENT
 (INDIRECT METHOD)
 FOR THE THREE-MONTH PERIOD ENDED 31 MARCH 2026

ITEMS	Code	Notes	Accumulated until Quarter IV	
			Year 2025	Year 2024
III. CASH FLOWS FROM FINANCING ACTIVITIES				
Capital contribution and issuance of shares	31		59.500.000	1.802.510.485.516
Capital redemption	32		-	-
Drawdown of borrowings	33	26	652.029.103.838	1.512.813.547.904
Repayment of borrowings	34	26	(628.339.460.911)	(524.640.692.762)
Dividends paid/Profit distributed	36		-	(1.279.690.000)
<i>Net cash flows from/(used in) financing activities</i>	40		23.749.142.927	2.789.403.650.658
Net increase/(decrease) in cash and cash equivalents	50		(1.593.655.147.436)	3.857.615.661.850
Cash and cash equivalents at the beginning of the period	60	4	3.391.086.654.285	1.249.079.279.225
Impact of exchange rate fluctuation	61		-	-
Cash and cash equivalents at the end of the period	70	4	1.797.431.506.849	5.106.694.941.075

Approved, Date 29 April 2026

PREPARER

NGUYEN NHAT THIEN

CHIEF ACCOUNTANT

BUI THANH THAO

LEGAL REPRESENTATIVE



NGUYEN TRUONG SON

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 31 March 2026

(Displayed in Vietnamese dong, except in cases where noted in another currency)

The accompanying Notes are an integral part of these Financial Statements

1. CORPORATE INFORMATION

Dat Xanh Group Joint Stock Company (“the Company”) is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to Business Registration Certificate No. 0303104343 issued by the Department of Planning and Investment of Ho Chi Minh City (“DPI”) on 23 November 2007, as subsequently amended.

The Company was listed on the Ho Chi Minh City Stock Exchange (“HOSE”) in accordance with Decision No. 161/QD-SGDHCM on 14 December 2009.

The current principal activities of the Company and its subsidiaries (“the Group”) are to provide trade real estate properties, real estate brokerage and other services.

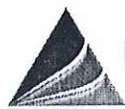
The Group’s registered head office is located at 2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam.

The number of the Group’s employees as at 31 March 2026 was 4.007 (31 December 2025: 4.160).

Corporate structure

The Company’s corporate structure includes 93 subsidiaries as follows:

No	Name of subsidiaries	Business activities	Status of operation	% Voting
1.	Dat Xanh Real Estate Service Joint Stock Company (“DXS”)	Real estate trading and brokers	Operating	59,00
2.	Vicco Saigon Joint Stock Company (“Vicco Saigon”)	Real estate trading and brokers	Operating	99,99
3.	Hoi An Invest Joint Stock Company (“Hoi An Invest”)	Real estate trading	Operating	100,00
4.	Dong Nai Investment Joint Stock Company (“Dong Nai Investment”)	Real estate trading and brokers	Operating	100,00
5.	Northern Real Estate Joint Stock Company (“DXI”)	Real estate trading	Operating	100,00
6.	Ha An Real Estate Investment Joint Stock Company (“Ha An”)	Real estate trading	Operating	100,00
7.	Thang Long Investment Petrol Joint Stock Company (“Thang Long Petrol”)	Real estate trading	Operating	100,00
8.	Vien Dong Land Investment Corporation (“Vidoland”)	Real estate trading	Operating	100,00
9.	Charm & CI Viet Nam Company Limited (“Charm & CI”)	Real estate trading	Operating	100,00
10.	Ha An Land Real Estate Investment Company Limited (“Ha An Land”)	Real estate trading	Operating	100,00
11.	Phuoc Son Investment Joint Stock Company (“Phuoc Son”)	Real estate trading	Operating	100,00
12.	Mien Dong Real Estate Investment Joint Stock Company (“Mien Dong Real Estate”)	Real estate trading	Dissolution in process	100,00



DATXANH GROUP

DAT XANH GROUP JOINT STOCK COMPANY
2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 31 March 2026

(Displayed in Vietnamese dong, except in cases where noted in another currency)

The accompanying Notes are an integral part of these Financial Statements

13.	Dong Nam Bo Real Estate Investment Joint Stock Company ("Dong Nam Bo Real Estate")	Real estate trading	Dissolution in process	100,00
14.	Tay Nam Bo Real Estate Investment Joint Stock Company ("Tay Nam Bo Real Estate")	Real estate trading	Operating	100,00
15.	Ha Thuan Hung Construction Trade Services Company Limited ("Ha Thuan Hung")	Real estate trading	Operating	51,00
16.	Dong Nai Real Estate Joint Stock Company ("Dong Nai Real Estate")	Real estate trading and brokers	Operating	100,00
17.	Saigon Riverside Investment Company Limited ("Saigon Riverside")	Real estate trading	Operating	100,00
18.	Northern Green Land Real Estate and Services Joint Stock Company ("Dat Xanh Mien Bac")	Real estate trading and brokers	Operating	63,50
19.	Viethomes Real Estate Joint Stock Company ("Viethomes")	Real estate trading and brokers	Operating	55,79
20.	Bac Trung Bo Real Estate Joint Stock Company ("Bac Trung Bo Real Estate")	Real estate trading and brokers	Operating	51,00
21.	Duyen Hai Green Land Real Estate Joint Stock Company ("Dat Xanh Duyen Hai")	Real estate trading and brokers	Operating	51,00
22.	Asahi Japan Investment and Properties Management Service Joint Stock Company ("Asahi")	Property management and real estate investment	Operating	51,00
23.	Hung Vuong Real Estate Investment and Services Joint Stock Company ("Hung Vuong")	Real estate trading and brokers	Operating	54,26
24.	Kinh Bac Real Estate Investment and Services Joint Company ("Kinh Bac")	Real estate trading and brokers	Operating	83,00
25.	S-Advices Investment Consulting Joint Stock Company ("S-Advices")	Consulting services	Operating	98,00
26.	S-Media Consulting Company Limited ("S-Media")	Advertising	Operating	99,00
27.	S-O Farm Company Limited ("S-O Farm")	Agriculture	Operating	98,00
28.	Bac Bo Real Estate Joint Stock Company ("Bac Bo Real Estate")	Real estate trading	Operating	51,00
29.	S-Homes Group Real Estate Joint Stock Company ("S-Homes")	Real estate trading and brokers	Operating	87,00
30.	Cara Group Joint Stock Company (as known as Dat Xanh Mien Tay Services and Investment Joint Stock Company)	Real estate trading and brokers	Operating	61,00
31.	Dat Xanh Mien Tay Service Joint Stock Company ("Can Tho Real Estate")	Real estate trading and brokers	Operating	55,23
32.	Nam Mien Tay Real Estate Services Joint Stock Company ("Nam Mien Tay Real Estate")	Real estate trading and brokers	Operating	65,00
33.	Duyen Hai Mien Tay Real Estate Joint Stock Company ("Duyen Hai Mien Tay")	Real estate trading and brokers	Operating	66,00
34.	Regal Group Joint Stock Company ("Dat Xanh Mien Trung")	Real estate trading and brokers	Operating	55,00



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35.	Dat Xanh Mien Trung Investment And Business Joint Stock Company (“Dat Xanh Da Nang”)	Real estate trading and brokers	Operating	61,00
36.	Nam Mien Trung Real Estate Joint Stock Company (“Dat Xanh Nam Mien Trung”)	Real estate trading and brokers	Operating	61,00
37.	Smart City One Member Company Limited (“Smart City”)	Real estate trading	Operating	100,00
38.	Quang Ngai Urban Development One Member Company Limited (“Dat Xanh Quang Ngai”)	Real estate trading and brokers	Operating	100,00
39.	Quang Binh Urban Development Limited Liability Company (“Dat Xanh Quang Binh”)	Real estate trading and brokers	Operating	100,00
40.	Emerald Real Estate Development Joint Stock Company (“Dat Xanh Emerald”)	Real estate trading and brokers	Operating	61,00
41.	Regal Food Company Limited	Food products	Operating	100,00
42.	Linkgroup Real Estate Corporation (“Linkgroup”)	Real estate trading and brokers	Operating	80,47
43.	Linkland Investment Company Limited (“Linkland Invest”)	Real estate trading and brokers	Operating	100,00
44.	Linkhouse Real Estate Corporation (“Linkhouse”)	Real estate trading and brokers	Operating	51,00
45.	Linkhouse Mien Trung Real Estate Joint Stock Company (“Linkhouse Mien Trung”)	Real estate trading and brokers	Operating	51,00
46.	Ecohome Real Estate Joint Stock Company (“Ecohome”)	Real estate trading and brokers	Operating	100,00
47.	Lifarm Agriculture Limited Company (“Lifarm”)	Agriculture	Operating	100,00
48.	Ngoc Le Investment Construction Company Limited (“Ngoc Le”)	Real estate trading	Operating	97,61
49.	Dat Xanh Nam Trung Bo Real Estate Development Joint Stock Company (“Dat Xanh Nam Trung Bo”)	Real estate trading and brokers	Operating	71,00
50.	Vietnam Real Estate Joint Stock Company (“Real Estate Tech”)	Technology development	Operating	50,99
51.	DXMD Vietnam Joint Stock Company (formerly known as Dat Xanh Mien Dong Investment and Services Joint Stock Company) (“Dat Xanh Mien Dong”)	Real estate trading and brokers	Operating	61,00
52.	Ihouzz Technology Joint Stock Company (“Ihouzz”)	Technology development	Operating	53,54
53.	Tulip Real Estate Financial Services Corporation (“Tulip”)	Financial services	Suspension of operations	60,00
54.	GPT Real Estate Joint Stock Company (“Dat Xanh Premium”)	Real estate trading and brokers	Operating	59,00
55.	Tiptek Joint Stock Company (previously known as International Real Estate Joint Stock Company)	Real estate trading and brokers	Operating	64,90
56.	Nha Trang Petroleum Investment Joint Stock Company (“Nha Trang Petrol”)	Real estate trading	Operating	100,00



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57.	Propcom Joint Stock Company (“Propcom”)	Real estate trading and brokers	Operating	99,00
58.	Dat Xanh Tech One Member Company Limited (“Dat Xanh Tech”)	Real estate trading and brokers	Dissolution in process	100,00
59.	Dat Xanh Finance Company Limited (“Dat Xanh Finance”)	Real estate trading and brokers	Dissolution in process	100,00
60.	Athena Invest Company Limited (“Athena”)	Real estate trading and brokers	Operating	100,00
61.	Patheon Holdings Company Limited (“Patheon”)	Real estate trading	Operating	100,00
62.	Nha O Ngay Vietnam Company Limited (“Nha O Ngay”)	Real estate trading	Operating	98,98
63.	Binh Phuoc Real Estate Investment Joint Stock Company (“Binh Phuoc”)	Real estate trading	Dissolution in process	100,00
64.	DHG Investment Company Limited (“DHG”)	Real estate trading	Operating	100,00
65.	DN Premium Investment and Services Joint Stock Company (“DN Premium”)	Real estate trading and brokers	Suspension of operations	51,00
66.	City Invest Real Estate Joint Stock Company (“City Invest”)	Real estate trading and brokers	Suspension of operations	55,00
67.	S-Tech Technology Company Limited (“S-Tech”)	Technology development	Operating	100,00
68.	Diamond Tower Investment Joint Stock Company (“Diamond”)	Real estate trading	Dissolution in process	100,00
69.	Ruby Tower Investment Joint Stock Company (“Ruby”)	Real estate trading	Dissolution in process	100,00
70.	Phuc Hung Phat Real Estate Company Limited	Real estate trading and brokers	Operating	100,00
71.	Tay Nam Real Estate Investment and Service Joint Stock Company	Real estate trading and brokers	Operating	56,50
72.	Asahi Luxstay Services Joint Stock Company	Consulting services	Operating	51,00
73.	Regal Hotels & Resorts Company Limited	Tourist accommodation establishment	Operating	100,00
74.	DMH Group Real Estate Services Joint Stock Company	Real estate trading	Operating	65,12
75.	Sapphire Tower Investment Joint Stock Company	Real estate trading and brokers	Dissolution in process	100,00
76.	Emerald Tower Investment Joint Stock Company	Real estate trading and brokers	Dissolution in process	100,00
77.	Viet Nhat Cares Trading and Services Joint Stock Company	Cleaning Services	Operating	51,00
78.	Dat Phat Hung Real Estate Joint Stock Company	Consulting services	Operating	70,00
79.	DBB Homes Real Estate Services Joint Stock Company	Real estate trading	Operating	51,00



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80. DAMC Joint Stock Company	Real estate trading	Operating	100,00
81. Cara Legend One Member Company Limited	Real estate trading and brokers	Operating	100,00
82. Cara Smart City One Member Company Limited	Real estate trading and brokers	Operating	100,00
83. Ngoc Khanh Real Estate Investment and Development Joint Stock Company	Real estate trading and brokers	Operating	100,00
84. Orchid Land Real Estate Development Company Limited	Real estate trading	Operating	100,00
85. Minh An Security Joint Stock Company	Provision of security services	Operating	51,00
86. Lan Anh Real Estate Investment and Business Company Limited	Real estate trading	Operating	100,00
87. Eastern Lotus Trading and Development Company Limited	Real estate trading	Operating	100,00
88. Magnolia Southern Holdings Company Limited	Real estate trading	Operating	100,00
89. Hoa Phuong Do Real Estate Company Limited	Real estate trading	Operating	100,00
90. Thuan An City Real Estate Joint Stock Company	Real estate trading	Operating	100,00
91. Le Gia Newland Investment Company Limited	Real estate trading	Operating	67,00
92. Thang Long Services and Real Estate Joint Stock Company	Real estate trading	Operating	51,00
93. Dat Xanh Commercial Investment Joint Stock Company	Real estate trading	Operating	100,00

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The interim consolidated financial statements of the Group expressed in Vietnam dong (“VND”), are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and



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- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying interim consolidated financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim consolidated financial position and interim consolidated results of operations and interim consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

The Group's applied accounting documentation system is the General Journal system.

2.3 Fiscal year

The Group's fiscal year applicable for the preparation of its interim consolidated financial statements starts on 1 January and ends on 31 December.

2.4 Accounting currency

The interim consolidated financial statements are prepared in VND which is also the Group's accounting currency.

2.5 Basis of consolidation

The interim consolidated financial statements comprise the interim financial statements of the Company and its subsidiaries for the accounting period ending.

Subsidiaries are fully interim consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be interim consolidated until the date that such control ceases.

The financial statements of the subsidiaries are prepared for the same reporting period as the Company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealised gains or losses result from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented Separaterately in the interim consolidated income statement and within equity in the interim consolidated balance sheet, Septembarately from parent shareholders' equity.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded in undistributed earnings.

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3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

The classification of cash equivalents is determined based on the nature of the investment, the purpose of holding and the convertibility at the reporting date, taking into account any restrictions on use (if any) to ensure appropriate presentation of the financial position of the Group.

3.2 Inventories

Inventory properties

Real estate purchased or constructed for sale in the ordinary course of business of the Group, rather than held for rental or capital appreciation, is recorded as real estate inventories at the lower of cost necessary to bring each product to its present location and condition and net realisable value.

Cost includes:

- Land use rights and land rental costs;
- Amounts paid to contractors for construction; and
- Borrowing costs, planning and design costs, costs of site preparation, professional fees for legal services, property transfer taxes, construction overheads and other related costs.

Net realisable value is the estimated selling price in the ordinary course of the business, based on market prices at the reporting date and discounted for the time value of money if material, less costs to complete and the estimated costs of sale.

The determination of estimated selling price and related costs is based on available market information, recent transactions, the Group's sales policies and market supply-demand conditions at the reporting date.

The cost of inventory property recognised in profit or loss on disposal is determined with reference to the specific costs incurred on the property sold and an allocation of any non-specific costs based on the relative size of the property sold.

Other inventories

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Merchandise	- cost of purchase on a specific identification basis
Tools and supplies	- cost of purchase on a weighted average basis



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Raw materials for construction contract	-	cost of purchase on a weighted average basis
Construction work-in-process	-	cost of direct materials and labour plus attributable construction overheads on a weighted average basis

Provision for obsolete inventories

Provision for inventory obsolescence is made for the expected loss arising from the decline in value of inventories when their net realisable value is lower than cost.

The provision is determined based on an assessment of each project or real estate product, taking into account legal status, project progress, sales capability and market conditions at the reporting date.

The increase or decrease in the provision is recognised in cost of goods sold in the consolidated statement of income.

3.3 Receivables

Receivables are presented in the consolidated financial statements at the carrying amount of amounts due from customers and other receivables after deduction of allowance for doubtful debts.

Allowance for doubtful debts represents the portion of receivables that the Group estimates to be uncollectible at the reporting date, based on an assessment of recoverability of each receivable, taking into account historical collection experience, financial condition of customers and economic conditions at the reporting date.

Movements in the allowance account are recognised in administrative expenses in the consolidated statement of income.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses (if any).

Cost includes purchase price and directly attributable costs to bring the asset into working condition for its intended use.

Subsequent expenditures that enhance the value of the asset are capitalised, while maintenance and repair costs are recognised in the consolidated statement of income when incurred.

Gains or losses on disposal, being the difference between net proceeds and carrying value, are recognised in the consolidated statement of income.

The Group reviews indicators of impairment at each reporting date and recognises impairment losses where applicable

3.5 Intangible assets

Intangible assets are stated at cost less accumulated amortisation and impairment losses (if any).

Cost includes purchase price and directly attributable costs to bring the asset into use.

Subsequent expenditures are capitalised if they increase the future economic benefits of the asset; otherwise they are expensed when incurred.



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Gains or losses on disposal are recognised in the consolidated statement of income.

The Group reviews impairment indicators at each reporting date.

3.6 Land use rights

Land use rights are recorded as intangible fixed assets representing the value of the right to use the lands acquired by the Group.

Land use rights include all the actual expenses that the Group has incurred directly related to land use: costs to acquire land use rights, compensation fees, land clearance, leveling costs, and registration fee.

3.7 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	5 - 30 years
Machinery and equipment	3 - 11 years
Means of transportation	5 - 10 years
Office equipment	3 - 6 years
Computer software, website	3 - 6 years

Useful lives and depreciation methods are reviewed periodically and adjusted when necessary to reflect actual usage conditions.

3.8 Investment property

Investment properties are stated at cost including transaction costs less accumulated depreciation. Investment properties held for capital appreciation are not depreciated but subject to impairment review.

Subsequent expenditure relating to an investment property that has already been recognised is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Group.

Depreciation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	30 years
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Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the interim consolidated income statement in the liquidation period.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories



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does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

3.9 Borrowing costs

Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds. Borrowing costs are recorded as expense during the period in which they are incurred, except to the extent that they are capitalised as explained in the following paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective asset.

3.10 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the interim consolidated balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

The allocation is based on the nature of each expense and the pattern of economic benefits and is reviewed periodically to ensure appropriateness.

The following items are recorded as long-term prepaid expenses and are allocated over 2 to 3 years or recognised in line with revenue in the consolidated statement of income:

Tools and consumables with large value issued into construction and can be used for more than one year;

Show houses; and

Brokerage fee.

Brokerage commissions are allocated in line with related revenue based on contract terms and transaction progress, ensuring the matching principle between revenue and expenses

3.11 Business combinations, assets acquisitions and goodwill

Business combinations are accounted for using the acquisition method. The cost of a business combination comprises the fair values, at the acquisition date, of assets transferred, liabilities incurred or assumed, and equity instruments issued by the acquirer in exchange for control of the acquiree, and any costs directly attributable to the business combination.

Identifiable assets acquired, liabilities assumed and contingent liabilities recognised in a business combination are initially measured at their fair values at the acquisition date.

Goodwill arising from a business combination is initially recognised at cost, being the excess of the cost of the business combination over the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities recognised. If the cost of the business combination is less than the fair value of the net assets of the subsidiary acquired, the difference is recognised directly in the consolidated statement of income.

Subsequent to initial recognition, goodwill is measured at cost less accumulated amortisation. Goodwill is amortised on a straight-line basis over its estimated useful life of ten (10) years.



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The Group periodically assesses indicators of impairment of goodwill. When such indicators exist, the recoverable amount is determined and any impairment loss is recognised in the period.

Business combinations under common control

Goodwill is not recognised for business combinations involving entities under common control, which are transactions in which all combining entities are ultimately controlled by the same party or parties both before and after the business combination and such control is not transitory.

The difference between the cost of investment and the net assets of the acquiree is presented separately as a premium in equity in the consolidated balance sheet.

Pooling of interests method

- For business combinations under common control, the pooling of interests method is applied as follows:
- Assets and liabilities are recorded at their carrying amounts;
- No new goodwill is recognised; and
- The consolidated statement of income reflects the results of the combining entities for the entire period, regardless of the date of combination, and comparative information is presented as if the entities had always been combined.

3.12 Investments in other entities and held-to-maturity investments

Investments in other entities

Investments in other entities are recorded at cost.

Provision for diminution in value of investments

Provision is made when there are indications that the carrying value of the investment may not be recoverable, based on an assessment of financial condition of the investee and relevant market factors.

Movements in the provision are recognised in finance expenses in the consolidated statement of income.

Held-to-maturity investments

Held-to-maturity investments are recorded at cost and subsequently measured at recoverable value.

Impairment losses, if any, are recognised in finance expenses and deducted directly from the carrying amount of the investment.

3.12 Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Group.

3.13 Payables and accrued expenses

Payables and accrued expenses are recognised for present obligations of the Group arising from past transactions that are expected to be settled in the future for goods and services received, regardless of whether invoices have been received from suppliers.



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Amounts are measured based on reasonable estimates of settlement values in accordance with contractual terms and available information at the reporting date.

3.14 Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, issue or cancellation of the Group's own equity instruments.

3.15 Appropriation of net profit

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Group maintains the following reserve funds which are appropriated from the Group's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting:

Investment and development fund

This fund is set aside for use in the Group's expansion of its operation or of in-depth investments.

Bonus and welfare fund

This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the interim consolidated balance sheet.

3.16 Earnings per share

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

Diluted earning per share is calculated by dividing the net profit after tax attributable to ordinary equity holders of the Group (after adjusting for interest or income on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.17 Revenue recognition

Revenue is recognised when the Group obtains economic benefits and when control of goods or services has been transferred to customers. Revenue is measured at the fair value of consideration received or receivable, net of trade discounts, sales returns and allowances:

Sale of town houses and apartments



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For town houses and apartments sold after completion of construction, the revenue and associated costs are recognised when the significant risks and rewards of ownership of the town houses and apartments have passed to the buyers.

Sale of residential plots and related infrastructure

Revenue from the sale of residential plots and related infrastructure when construction works is completed, is recorded based on contract when residential plots and related infrastructure are transferred to the customers.

Rendering of real estate brokerage and other services

Revenue is recognised when services have been rendered and completed.

Construction contract

For the construction contracts specifying that the contractor will receive payments according to the completed work, where the outcome of a construction contract can be determined reliably and accepted by the customers, revenue and costs are recognised by reference to the stage of completion of the contract activity at the interim consolidated balance sheet date which is accepted by the customers and reflected in the sales invoices.

Variations in contract work, claims and incentive payments are included to the extent that they have been agreed with the customer.

Where the outcome of a construction contract cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the period in which they are incurred.

Interest income

Revenue is recognised on an accrual basis based on the time and actual interest rate for each period.

Rental income

Rental income arising from operating leases is recognised in consolidated income statement on a straight line basis over the terms of the lease.

Dividend income

Dividend income is recognised when the right to receive payment is established.

3.18 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the interim consolidated income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.



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Current income tax assets and liabilities are offset when there is a legally enforceable right for the Group to offset current tax assets against current tax liabilities and when the Group intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the consolidated balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each interim consolidated balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Previously unrecognised deferred tax assets are re-assessed at each interim consolidated balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim consolidated balance sheet date.

Deferred tax is charged or credited to the interim consolidated income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Group to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on the same taxable entity or when the Group intends either to settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.19 Segment information

A segment is a component determined Separately by the Group which is engaged in providing products or related services (business segment), or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. The Group's business segment is derived mainly from real estate brokerage services, real estate investment and development and others.

3.20 Convertible bond

Convertible bonds are bonds that may be converted into ordinary shares of the same issuer under the conditions identified in the bond issuance plan.



DATXANH GROUP

DAT XANH GROUP JOINT STOCK COMPANY

2W Ung Van Khiem Street, Thanh My Tay Ward, Ho Chi Minh City, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended 31 March 2026

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The accompanying Notes are an integral part of these Financial Statements

At initial recognition, the Group calculates and determines separately the value of the debt component and equity component of convertible bonds using the effective interest rate method. The debt component of convertible bonds is recorded as a liability; equity component (share options) of convertible bonds is recorded as an owners' equity item. Subsequently, the Group regularly records bond interest using the effective interest rate. The costs of issuing convertible bonds are deducted to the bond's liability component and allocated to financial expenses/capitalised on straight line basis.

At maturity, the equity component which is a share option is transferred to the share premium account regardless whether the bond holder exercised the option or not.



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4. CASH AND CASH EQUIVALENTS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Cash on hand	2.680.368.178	4.461.528.106
Cash in banks	436.758.041.238	641.573.162.970
Cash equivalents (*)	1.357.993.097.433	2.745.051.963.209
TOTAL	<u>1.797.431.506.849</u>	<u>3.391.086.654.285</u>

(*) Cash equivalents represent bank deposits with the original maturity of less than three (3) months which earn interest from 4,2 to 8.1% per annum.

5. HELD-TO-MATURITY INVESTMENTS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Bank deposits	480.661.099.653	422.577.076.698
Short-term loan receivables	3.305.982.559.782	1.158.911.938.627
Loan interest income	31.344.728.756	56.988.488.166
TOTAL	<u>3.817.988.388.191</u>	<u>1.638.477.503.491</u>

(*) Bank deposits with the principal maturity from three (3) months to twelve (12) months in commercial banks which earn interest from 4.2 to 8.1% per annum.

6. SHORT-TERM TRADE RECEIVABLES

	<i>31 March 2026</i>	<i>31 December 2025</i>
A&T Binh Duong Urban Development	24.210.569.243	128.519.194.740
Nguyen Thi Ngoc Tuyen	71.477.171.079	66.053.133.642
Other customers	1.606.436.060.404	1.490.814.760.062
TOTAL	<u>1.702.123.800.726</u>	<u>1.685.387.088.444</u>



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7. SHORT-TERM ADVANCES TO SUPPLIERS

	31 March 2026	31 December 2025
Individual partners	1.358.622.426.725	1.358.622.426.725
Duc Mai General Import Export Investment Company Limited	300.972.020.432	304.683.771.692
Saigon Real Estate Joint Stock Company	374.017.150.000	324.017.150.000
Prepayment to other sellers	2.377.893.764.023	3.311.042.546.944
TOTAL	<u>4.411.505.361.180</u>	<u>5.298.365.895.361</u>

9. OTHER RECEIVABLES

	31 March 2026	31 December 2025
Short-term		
Deposits for marketing and distribution service contract of real estate projects	3.832.209.894.171	3.584.991.999.726
Capital contributed in Business Cooperation Contracts ("BCC")	140.500.586.375	157.000.586.375
Advances to investment and project acquiring	2.121.784.246.310	2.373.857.322.046
Others	618.595.468.941	291.053.820.923
Advances to employees	210.904.906.298	142.859.551.575
	<u>6.923.995.102.095</u>	<u>6.549.763.280.645</u>
Long-term		
Capital contributed in Business Cooperation Contracts ("BCC")	661.500.000.000	661.500.000.000
Deposits	10.673.258.535	11.051.258.900
Others	4.633.333.333	4.633.333.333
	<u>676.806.591.868</u>	<u>677.184.592.233</u>
TOTAL	<u>7.600.801.693.963</u>	<u>7.226.947.872.878</u>

10. PROVISION FOR DOUBTFUL SHORT-TERM RECEIVABLES

	31 March 2026	31 December 2025
Provision for trade receivables	108.699.906.182	116.611.525.549
Provision for other receivables	338.548.122.190	338.548.122.190
Provision for advance to suppliers	125.299.214.209	125.299.214.209
TOTAL	<u>572.547.242.581</u>	<u>580.458.861.948</u>



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Details of movements of provision for doubtful short-term receivables are as follows:

	<i>31 March 2026</i>	<i>31 March 2025</i>
Beginning balance	580.458.861.948	429.987.126.887
Add: Provision created during the year	-	-
Less: Reversal of provision during the year	(7.911.619.367)	1
Ending balance	<u>572.547.242.581</u>	<u>429.987.126.888</u>

11. INVENTORIES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Inventory properties in progress	11.312.260.504.143	10.834.446.448.914
Completed inventory properties	4.087.978.168.934	4.382.424.194.597
Properties available for sale	395.148.175.226	420.830.668.401
Merchandises		16.019.941.568
Tools and supplies	3.720.715.167	3.868.110.302
Construction materials inventory	1.573.262.608	
TOTAL	<u>15.800.680.826.078</u>	<u>15.657.589.363.782</u>
Provision for obsolete inventories		
NET	<u>15.800.680.826.078</u>	<u>15.657.589.363.782</u>

During the year, the Group capitalised borrowing costs amounting to VND 56.109.546.726 (previous year: VND 37.295.531.636). These costs related to borrowings taken to finance development and construction cost of on-going real estate projects of the Group.

12. SHORT-TERM PREPAID EXPENSES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Short-term		
Brokerage fees	134.270.834.680	62.462.770.511
Tools and supplies	3.723.144.313	5.064.134.896
Office rental		4.108.103.447
Others	26.738.939.937	9.864.490.329
	<u>164.732.918.930</u>	<u>81.499.499.183</u>



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Long-term		
Brokerage fees and show houses	1.519.771.678.034	1.384.778.064.685
Tools and supplies	4.590.135.030	23.290.485.089
Office renovation		4.722.479.432
Others	38.259.046.602	100.000.477.679
	<u>1.562.620.859.666</u>	<u>1.512.791.506.885</u>
TOTAL	<u>1.727.353.778.596</u>	<u>1.594.291.006.068</u>

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13. TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Others	Total
Cost:						
As at 31 December 2025	319,985,208,328	14,152,253,259	29,102,801,030	14,152,253,259	23,955,274,731	506,946,052,891
New purchases	8,227,458		207,694,444	207,694,444		902,158,266
Disposal						
As at 31 March 2026	319,993,435,786	14,152,253,259	29,310,495,474	29,310,495,474	23,955,274,731	507,848,211,157
<i>Of which:</i>						
<i>Fully depreciated</i>						
Accumulated depreciation:						
As at 31 December 2025	(50,643,695,574)	(13,654,029,467)	(99,845,597,351)	(25,055,360,929)	(5,587,420,845)	(194,786,104,166)
Depreciation for the period	(2,880,829,730)	(171,698,591)	(1,535,878,682)	(201,567,340)	(236,282,181)	(5,026,256,524)
Disposal						
As at 31 March 2026	(53,524,525,304)	(13,825,728,058)	(101,381,476,033)	(25,256,928,269)	(5,823,703,026)	(199,812,360,690)
Net carrying amount:						
As at 31 December 2025	269,341,512,754	498,223,792	19,904,918,192	4,047,440,101	18,367,853,886	312,159,948,725
As at 31 March 2026	266,468,910,482	326,525,201	19,055,275,874	4,053,567,205	18,131,571,705	308,035,850,467

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14. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Website	Others	Total
Cost:					
As at 31 December 2025	34.785.555.399	85.874.368.865	1.166.166.005	626.684.600	122.452.774.869
New purchases		320.100.000			320.100.000
Disposal					
As at 31 March 2026	34.785.555.399	86.194.468.865	1.166.166.005	626.684.600	122.772.874.869
<i>Of which:</i>					
<i>Fully depreciated</i>					
Accumulated depreciation:					
As at 31 December 2025		(56.034.781.756)	(1.159.749.340)	(626.684.600)	(57.821.215.696)
Depreciation for the period		(1.475.496.701)	(2.749.999)		(1.478.246.700)
Decrease due to disposal of subsidiaries					
As at 31 March 2026		(57.510.278.457)	(1.162.499.339)	(626.684.600)	(59.299.462.396)
Net carrying amount:					
As at 31 December 2025	34.785.555.399	29.839.587.109	6.416.665		64.631.559.173
As at 31 March 2026	34.785.555.399	28.684.190.408	3.666.666		63.473.412.473



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15. INVESTMENT PROPERTIES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Investment properties held for capital appreciation	31.454.545.455	31.454.545.455
Investment properties held for rent (Note 15.1)	146.066.397.353	147.199.185.741
	-	-
TOTAL	<u>177.520.942.808</u>	<u>178.653.731.196</u>

15.1 Investment properties held for rent

	<i>Buildings and structures</i>
As at 31 December 2025	<u>305.684.164.538</u>
As at 31 March 2026	<u>305.684.164.538</u>
Net carrying amount:	
As at 31 December 2025	<u>147.199.185.741</u>
As at 31 March 2026	<u>146.066.397.353</u>

16. CONSTRUCTION IN PROGRESS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Golf and Villa Project at Nha Trang	566.686.615.505	566.686.615.505
Other projects	206.410.618.930	195.511.959.761
TOTAL	<u>773.097.234.435</u>	<u>762.198.575.266</u>

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17. INVESTMENTS IN ASSOCIATES

		31 March 2026		31 December 2025	
	Business	% of interest	Amount (VND)	% of interest	Amount (VND)
Dat Xanh Capital Joint Stock Company	Real estate trading	49,00	298.869.757.824	49,00	298.935.865.649
Dat Xanh Mien Nam Real Estate Services and Investment Joint Stock Company	Real estate trading and brokers	-	-	49,07	-
Dat Phuoc Thinh Real Estate Joint Stock Company	Real estate trading and brokers	36,00	67.763.253	36,00	83.517.171
Vision Realty Joint Stock Company	Real estate trading and brokers	36,00	86.676.963	36,00	71.692.711
Landtogo Joint Stock Company	Real estate trading and brokers	36,00	12.933.124	36,00	12.032.945
Houzz Agent Joint Stock Company	Real estate trading and brokers	36,00	67.332.317	36,00	79.336.027
Sight Realty Joint Stock Company	Real estate trading and brokers	45,00	83.159.021	45,00	83.159.021
Mogiland Group Joint Stock Company	Real estate trading and brokers	35,00	2.271.202.678	35,00	2.881.960.956
Tam Phuc Education & Development Joint Stock Company	Primary vocational training in occupations	40,00	148.042.049	40,00	177.983.577
Nha O Ngay Reco Joint Stock Company	Real estate trading and brokers	25,00	1.394.019.131	25,00	1.214.829.142

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HTHOME Real Estate Joint Stock Company	Real estate trading and brokers	40,00	185.696.553	-	-
Indochine Real Estate Joint Stock Company	Real estate trading and brokers	27,77	4.430.137.680	27,77	3.635.505.872
Thu Dai Thanh Real Estate Company Limited	Real estate trading	25,30	27.000.000.000	25,30	27.000.000.000
TOTAL			334.616.720.593		334.175.883.071

Details of the movement in investments in an associate are as follows:

Cost of investment:

Beginning balance	484.068.371.896
Increase	200.000.000
Decrease due to disposal of investments	-
Ending balance	484.268.371.896

Accumulated share in post-acquisition profit of the associates:

Beginning balance	(149.892.488.825)
Share in post-acquisition profit of the associates for the year	240.837.522
Ending balance	(149.651.651.303)

Net carrying amount:

Beginning balance	334.175.883.071
Ending balance	334.616.720.593

19. GOODWILL**Cost:**

Beginning balance	263.273.259.776
Ending balance	263.273.259.776

Accumulated amortisation:

Beginning balance	(171.398.344.198)
Amortisation for the period	(6.581.126.519)
Ending balance	(177.979.470.717)

Net carrying amount:

Beginning balance	91.874.915.578
Ending balance	85.293.789.059



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20. SHORT-TERM TRADE PAYABLES

	31 March 2026	31 December 2025
- Phuoc Thanh Trading Construction Joint Stock Company	4.308.470.035	18.097.923.168
- DBFS Joint Stock Company	19.863.150.620	44.595.854.849
- Hoa Binh Construction Group Joint Stock Company	94.237.288.507	52.057.992.679
- Manh Tin Electro-Mechanical Construction One Member Company Limited	31.341.067.646	31.504.564.384
- Other suppliers	655.776.252.752	677.342.295.106
TOTAL	<u>805.526.229.560</u>	<u>823.598.630.186</u>

21. SHORT-TERM ADVANCES FROM CUSTOMERS

	31 March 2026	31 December 2025
Advances from individual customers for purchase of apartments and land lots	6.931.176.896.822	6.175.907.351.452
Advances from other customers	2.341.129.084	845.900.142
TOTAL	<u>6.933.518.025.906</u>	<u>6.176.753.251.594</u>

22. TAX AND OTHER (RECEIVABLES) PAYABLES FROM THE STATE

	31 December 2025	Increase in period	Paid in period	31 March 2026
Value-added tax	300.474.125.114	369.774.030.139	510.486.914.080	159.761.241.173
Corporate income tax	241.499.703.898	76.648.566.560	88.468.342.468	229.679.927.990
Personal income tax	38.424.611.228	31.585.493.268	50.660.648.509	19.349.455.987
Others	9.732.738.355	1.098.357.765	3.377.487.026	7.453.609.094
TOTAL	<u>590.131.178.595</u>	<u>479.106.447.732</u>	<u>652.993.392.083</u>	<u>416.244.234.244</u>



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23. SHORT-TERM ACCRUED EXPENSES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Construction costs	361.762.437.594	312.071.799.420
Loan interests	44.663.545.631	95.795.087.612
Bond issuance fee		
Brokerage fees	143.267.283.060	107.672.778.997
Others	24.705.875.353	69.036.985.363
TOTAL	<u>574.399.141.638</u>	<u>584.576.651.392</u>

24. SHORT-TERM DEFERRED REVENUE

	<i>31 March 2026</i>	<i>31 December 2025</i>
Revenue from real estate services	100.096.775.750	90.367.942.928
Others	3.241.296.418	10.931.216.702
TOTAL	<u>103.338.072.168</u>	<u>101.299.159.630</u>

25. OTHER PAYABLES

	<i>31 March 2026</i>	<i>31 December 2025</i>
Received on behalf for project developers	772.586.743.298	735.611.122.658
Payable for investment		
Maintenance fee received	68.925.425.895	62.576.272.637
Short-term deposit received	92.035.472.687	93.140.587.506
Dividend		
Deposits received from individuals	1.135.760.669.109	1.349.897.905.644
Received capital contribution of BCC	1.132.652.908.667	1.097.652.908.667
Others	52.803.469.924	122.878.567.352
TOTAL	<u>3.254.764.689.580</u>	<u>3.461.757.364.464</u>



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26. LOANS

	<i>31 March 2026</i>	<i>31 December 2025</i>
Short-term	2.201.796.376.617	2.145.043.168.404
Bank loans (Note 26.1)	1.514.915.504.014	1.304.224.433.688
Current portion of long-term bank loans (Note 26.2)	511.546.497.559	654.869.984.675
Bonds and current portion of bonds (Note 26.3)	157.614.375.044	167.028.750.041
Loans from others	17.720.000.000	18.920.000.000
Long-term	2.618.595.982.523	2.650.742.499.363
Bank loans (Note 26.4)	2.384.027.406.012	2.416.254.758.458
Bonds (Note 26.5)	234.568.576.511	234.487.740.905
Loans from others		
TOTAL	<u>4.820.392.359.140</u>	<u>4.795.785.667.767</u>
Details of movement of loans are as follows:		
	<i>Current year</i>	<i>Previous year</i>
Opening balance	4.795.785.667.767	6.555.789.270.222
Drawdown	652.029.103.838	1.512.813.547.904
Increase due to disposal of subsidiaries		
Repayment	(628.339.460.911)	(524.640.692.762)
Bond issuance cost		
Allocation of bond issuance cost	917.048.446	1.244.504.056
Ending balance	<u>4.820.392.359.140</u>	<u>7.545.206.629.420</u>

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26.1 Short-term bank loans

Details of the short-term bank loans are as follows:

<i>Banks</i>	<i>31 March 2026</i>	<i>Principal repayment term</i>	<i>Purpose of the loan</i>	<i>Description of collaterals</i>
Vietnam Russia Joint Venture Bank Da Nang Branch	160.000.000.000	To 30 November 2026	To finance working capital	Secured
Vietnam Public Joint Stock Commercial Bank Da Nang Branch	3.366.000.000	To 29 May 2026	To finance working capital	Secured
Vietnam Public Joint Stock Commercial Bank Da Nang Branch	10.890.000.000	To 27 June 2026	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank	3.630.898.590	To 24 April 2026	To finance working capital	Secured
Modern Bank of Vietnam Limited	45.214.282.919	From 29 May 2026 to 29 September 2026	To finance working capital	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade	7.896.394.457	From 26 February 2026 to 28 December 2026	To finance working capital	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam	1.000.000.000	To 21 July 2026	To purchase fixed assets	Secured



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Vietnam Joint Stock Commercial Bank for Industry and Trade Thang Long Branch	30.000.000.000	To 16 September 2026	To finance working capital	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam	2.010.772.046	From 08 April 2026 to 18 May 2026	To finance working capital	Secured
The Joint Stock Commercial Bank for Investment and Development of Vietnam	192.691.449.314	From 05 April 2026 to 28 November 2026	To finance working capital	Secured
Vietnam Maritime Commercial Joint Stock Bank Long An Branch	25.666.666.666	To 31 October 2026	To finance for project	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam Thanh Xuan Branch	1.916.650.000	To 08 October 2026	To purchase fixed assets	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade	499.488.126.950	From 18 May 2026 to 26 March 2027	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank	111.792.324.984	From 08 August 2026 to 23 September 2026	To finance working capital	Secured
The Joint Stock Commercial Bank for Investment and Development of Vietnam	78.173.118.449	From 12 June 2026 to 11 September 2026	To finance working capital	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade Thang Long Branch	23.654.521.897	From 03 May 2026 to 30 November 2026	To finance working capital	Secured



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Vietnam Bank for Agriculture and Rural Development	58.765.000.000	From 23 April 2026 to 16 January 2027	To finance working capital	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade	25.023.176.292	From 09 April 2026 to 03 November 2026	To finance working capital	Secured
Vietnam Bank for Agriculture and Rural Development	53.270.000.000	From 23 April 2026 to 19 January 2027	To purchase fixed assets	Secured
Vietnam Prosperity Joint Stock Commercial Bank	50.000.000.000	To 20 May 2026	To finance working capital	Secured
Vietnam International Commercial Joint Stock Bank	347.008.000	To 31 March 2027	To purchase fixed assets	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade Quang Ninh Branch	12.680.864.121	From 10 April 2026 to 09 July 2026	To finance working capital	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam Ha Long Branch	6.084.095.340	From 03 September 2026 to 22 September 2026	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank Ho Chi Minh Branch	16.296.014.780	From 02 April 2026 to 04 September 2026	To finance working capital	Secured
Vietnam Maritime Commercial Joint Stock Bank Long An Branch	95.058.139.209	From 11 December 2026 to 22 December 2026	To finance working capital	Secured
TOTAL	1.514.915.504.014			

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26.2 Current portion of long-term bank loans

Details of the current portion of long-term bank loans are as follows:

<i>Banks</i>	<i>31 March 2026</i>	<i>Principal repayment term</i>	<i>To finance working capital</i>	<i>Description of collaterals</i>
Military Commercial Joint Stock Bank Da Nang Branch	7.000.000.000	To 25 July 2026	To finance working capital	Secured
Military Commercial Joint Stock Bank Da Nang Branch	28.875.000.000	To 25 June 2026	To finance for project	Secured
Vietnam Prosperity Joint Stock Commercial Bank	30.000.000.000	To 15 July 2026	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank	99.145.710.271	To 25 October 2026	To finance working capital	Secured
Vietnam Prosperity Joint Stock Commercial Bank	294.656.226.162	To 25 September 2026	To finance working capital	Secured
Shinhan Bank Vietnam Limited	126.562.500	To 31 December 2026	To purchase fixed assets	Secured
Tien Phong Commercial Joint Stock Bank Hoan Kiem Branch	812.696.095	To 30 September 2026	To purchase fixed assets	Secured
Vietnam Prosperity Joint Stock Commercial Bank	11.402.000.000	To 30 September 2026	To purchase fixed assets	Secured



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Vietnam Joint Stock Commercial Bank for Industry and Trade	1.029.960.000	To 30 September 2026	To purchase fixed assets	Secured
National Citizen Commercial Joint Stock Bank	1.668.200.000	To 30 September 2026	To finance working capital	Secured
Military Commercial Joint Stock Bank	36.830.142.531	To 31 December 2026	To finance for project	Secured
TOTAL	511.546.497.559			

26.3 Bonds and current portion of bonds

Arrangement organization	Date of issuance	31 March 2026	Principal repayment term	Purpose
JB Securities Vietnam Co., Ltd.	20 July 2022	210.000.000.000	4 years	To finance working capital
Repayment of borrowings		(51.900.000.000)		
Bond issuance cost		(7.770.000.000)		
Allocation of bond issuance cost		7.284.375.044		
Total		157.614.375.044		



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26.4 Long-term bank loans

Details of the long-term bank loans are as follows:

<i>Banks</i>	<i>31 March 2026</i>	<i>Principal repayment term</i>	<i>Purpose of the loan</i>	<i>Description of collaterals</i>
Military Commercial Joint Stock Bank Da Nang Branch	22.750.000.000	To 25 April 2030	To finance working capital	Secured
Military Commercial Joint Stock Bank Da Nang Branch	63.250.000.000	To 27 December 2028	To finance for project	Secured
Vietnam Prosperity Joint Stock Commercial Bank	687.531.194.374	To 18 October 2028	To finance working capital	Secured
Joint Stock Commercial Bank for Foreign Trade of Vietnam	12.200.000.000	To 21 July 2038	To purchase fixed assets	Secured
Shinhan Bank Vietnam Limited	1.181.250.000	To 11 December 2033	To purchase fixed assets	Secured
Vietnam Technological and Commercial Joint Stock Bank	7.487.417.418	To 27 August 2035	To finance working capital	Secured



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Vietnam Maritime Commercial Joint Stock Bank Long An Branch	89.833.333.334	To 23 July 2029	To finance for project	Secured
Tien Phong Commercial Joint Stock Bank Hoan Kiem Branch	230.972.236	To 29 January 2028	To purchase fixed assets	Secured
National Citizen Commercial Joint Stock Bank	3.753.450.000	To 19 July 2029	To finance working capital	Secured
Vietnam Joint Stock Commercial Bank for Industry and Trade	2.832.590.000	To 24 December 2029	To purchase fixed assets	Secured
Vietnam Prosperity Joint Stock Commercial Bank	14.248.521.524	To 12 June 2028	To purchase fixed assets	Secured
Vietnam Maritime Commercial Joint Stock Bank	9.264.045.493	To 28 January 2036	To purchase fixed assets	Secured
Vietnam Prosperity Joint Stock Commercial Bank	200.000.000.000	From 20 May 2027 to 20 May 2028	To finance working capital	Secured

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Military Commercial Joint Stock Bank Ho Chi Minh Branch	390.000.000.000	To 15 September 2030	To finance working capital	Secured
Military Commercial Joint Stock Bank	78.246.309.633	To 25 April 2030	To finance for project	Secured
Vietnam Prosperity Joint Stock Commercial Bank	800.000.000.000	To 10 October 2029	To finance working capital	Secured
Vietnam International Commercial Joint Stock Bank	1.218.322.000	To 28 October 2030	To purchase fixed assets	Secured
TOTAL	2.384.027.406.012			

26. 5 Long-term bonds

Arrangement organization	Date of issuance	31 March 2026	Principal repayment term	Purpose
ALPHA Securities Joint Stock Company ("APSC")	28 June 2024	235.000.000.000	3 years	To finance for GSW project
Repayment of borrowings		-		
Bond issuance cost		(997.272.727)		
Allocation of bond issuance cost		565.849.238		
Total		234.568.576.511		
TOTAL		234.568.576.511		

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27. OWNERS' EQUITY	Share capital	Share premium	Other owners' capital	Treasury shares	Development and investment fund	Undistributed earnings	Total
27.1 Movements in owners' equity							
For the period ended 31 March 2025							
Beginning balance	7,224,509,210,000	283,153,338,806	1,360,256,242,131	(2,500,560,000)	114,428,847,040	1,487,270,873,697	10,467,117,951,674
Issuing shares to existing shareholders	1,501,465,480,000	299,526,855,516					1,800,992,335,516
Shares issuance under ESOP							
Net profit/(loss) for the period							
Investment and development fund							
Bonus and welfare fund							
Decrease due to changes in ownership interest in existing subsidiaries without loss of control							
Others							
Ending balance	8,725,974,690,000	582,680,194,322	1,360,256,242,131	(2,500,560,000)	114,428,847,040	1,535,626,915,840	12,316,466,329,333
For the period ended 31 March 2026							
Beginning balance	11,141,316,750,000	1,105,322,784,322	1,360,256,242,131	(2,500,560,000)	114,428,847,040	510,378,659,427	14,229,202,722,920
Share issuance							
Net profit/(loss) for the period							
Bonus and welfare fund							
Increase/Decrease due to changes in ownership interest in existing subsidiaries							
Others							
Ending balance	11,141,316,750,000	1,105,322,784,322	1,360,256,242,131	(2,500,560,000)	114,428,847,040	551,661,672,708	14,270,485,736,201



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27 OWNERS' EQUITY

27.2 Capital transactions with owners

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
<i>Contributed share capital</i>		
Beginning balance	11.141.316.750.000	7.224.509.210.000
Issuance of shares		1.501.465.480.000
Stock Dividend		
Shares issuance under ESOP		
Ending balance	<u>11.141.316.750.000</u>	<u>8.725.974.690.000</u>

27.3 Ordinary shares

	<i>31 March 2026</i>	<i>31 December 2025</i>
	<i>Number of shares</i>	<i>Number of shares</i>
Shares authorised to be issued	1.114.131.675	1.114.131.675
Shares issued and fully paid		
<i>Ordinary shares</i>	1.114.131.675	1.114.131.675
Treasury shares		
<i>Ordinary shares</i>	(1.747.486)	(1.747.486)
Shares in circulation		
<i>Ordinary shares</i>	1.112.384.189	1.112.384.189
Par value	10.000	10.000

27.4 Earnings per share

Basic earnings per share shall be calculated by dividing profit or loss after tax attributable to ordinary equity holders of the Group by weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share shall be calculated by dividing profit or loss after tax attributable to ordinary shares holders of the Group (after adjusting for the effects of the presumed issuance of potential common shares) by the weighted average of ordinary shares outstanding, plus potentially issuable shares that would result from the conversion of dilutive potential ordinary shares into ordinary shares.



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Basic and diluted earnings per share are calculated as follows:

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Net profit after tax attributable to ordinary shareholders	37.926.993.319	48.356.042.143	37.926.993.319	48.356.042.143
Net profit attributable to ordinary shareholders adjusted for the effect of dilution	37.926.993.319	48.356.042.143	37.926.993.319	48.356.042.143
Net profit attributable to ordinary shareholders adjusted for the effect of dilution	37.926.993.319	48.356.042.143	37.926.993.319	48.356.042.143
	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Weighted average number of ordinary shares	955.644.177	762.410.809	955.644.177	762.410.809
Effect of dilution due to:				
Weighted average number of ordinary shares adjusted for the effect of dilution	955.644.177	762.410.809	955.644.177	762.410.809
Basic earnings per share	40	63	40	63
Diluted earnings per share	40	63	40	63



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28. REVENUES

28.1 Revenues from sale of goods and rendering of services

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Gross revenues	1.467.425.333.235	924.928.832.683	1.467.425.333.235	924.928.832.683
Of which:		-		-
Revenue from sale of apartments, town houses and land lots	860.162.213.096	666.304.669.547	860.162.213.096	666.304.669.547
Revenue from real estate services	603.856.944.996	195.528.223.793	603.856.944.996	195.528.223.793
Revenue from construction contracts and others	252.385.533	986.496.966	252.385.533	986.496.966
Revenue from management services, leasing and investment properties	3.153.789.610	62.109.442.377	3.153.789.610	62.109.442.377
Less sales reduction				
Sales Returns	(114.874.316.522)		(114.874.316.522)	
NET REVENUES	1.352.551.016.713	924.928.832.683	1.352.551.016.713	924.928.832.683



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28 Finance income

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Interest income	46.321.010.550	11.701.444.319	46.321.010.550	11.701.444.319
Gain from disposal of investments				
Others				
TOTAL	46.321.010.550	11.701.444.319	46.321.010.550	11.701.444.319

29. COSTS OF GOODS SOLD AND SERVICES RENDERED

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Cost of apartments, town houses and land lots sold	534.042.113.305	293.741.539.368	534.042.113.305	293.741.539.368
Cost of real estate services	182.100.815.613	68.180.333.976	182.100.815.613	68.180.333.976
Cost of construction contracts and others	244.539.043	500.023.068	244.539.043	500.023.068
Cost of managing services, leasing, and investment properties	1.788.265.507	52.243.413.430	1.788.265.507	52.243.413.430
TOTAL	718.175.733.468	414.665.309.842	718.175.733.468	414.665.309.842

30. FINANCE EXPENSES

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Interest expenses	61.759.297.499	130.448.179.085	61.759.297.499	130.448.179.085
Loss due to disposal of investment				
Bond issuance costs	917.048.446	1.244.504.056	917.048.446	1.244.504.056
Others	15.210.704.463	7.069.960.830	15.210.704.463	7.069.960.830
TOTAL	77.887.050.408	138.762.643.971	77.887.050.408	138.762.643.971



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31. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Selling expenses	230.954.030.710	146.251.017.507	230.954.030.710	146.251.017.507
- Labour cost	68.719.895.245	32.553.599.116	68.719.895.245	32.553.599.116
- Brokerage fee and advertising fees	69.446.072.848	77.852.553.091	69.446.072.848	77.852.553.091
- Depreciation and amortisation	1.007.745.463	1.534.789.028	1.007.745.463	1.534.789.028
- Others	91.780.317.154	34.310.076.272	91.780.317.154	34.310.076.272
General and administrat	122.018.548.366	79.242.851.342	122.018.548.366	79.242.851.342
- Labour cost	77.008.758.859	46.896.612.761	77.008.758.859	46.896.612.761
- Expense for external services	18.584.367.488	9.842.145.796	18.584.367.488	9.842.145.796
- Depreciation and amortisation	2.508.326.812	4.498.027.448	2.508.326.812	4.498.027.448
- Goodwill	6.495.089.313	6.581.831.490	6.495.089.313	6.581.831.490
- (Reversal of provision) p	(1.284.833.065)		(1.284.833.065)	
- Others	18.706.838.959	11.424.233.847	18.706.838.959	11.424.233.847
TOTAL	352.972.579.076	225.493.868.849	352.972.579.076	225.493.868.849

32. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Group is 20% of taxable profits.

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Current CIT expense	76.648.566.560	57.067.207.037	76.648.566.560	57.067.207.037
Deferred tax expenses (income)	(45.849.321.683)	18.604.484.841	(45.849.321.683)	18.604.484.841
TOTAL	30.799.244.877	75.671.691.878	30.799.244.877	75.671.691.878



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33. TRANSACTIONS WITH RELATED PARTIES

Significant transactions with related parties in current period and prior period were as follows:

<i>Related parties</i>	<i>Relationship</i>	<i>Nature of transaction</i>	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
Individual	Employee of the	Collection of BCC Transfer of land use right Collection from	338.184.948	35.119.542.750 37.107.000.000
Dat Xanh Mien Nam	Associate	Brokerage service Loan interest Loan recovery Loan		343.508.429 - 3.000.000.000
Vision Realty Joint Stock Company	Associate	Revenue from BCC Brokerage service	32.423.311 145.241.472	
Houzz Agent Joint Stock Company	Associate	Revenue from BCC Brokerage service	3.684.115	
Dat Phuoc Thinh Real Estate Joint Stock Company	Associate	Revenue from BCC Brokerage service	16.009.092	
Landtogo Joint Stock Company	Associate	Revenue from BCC Brokerage service	1.379.332	
Indochine Real Estate Joint Stock Company	Associate	Brokerage service Revenue from	1.472.244.786 1.734.126.261	
TOTAL			3.743.293.317	75.570.051.179



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Amounts due from related parties at the balance sheet date were as follows:

			31 March 2026	31 December 2025
Short-term loan receivables				5.000.000.000
		Dat Xanh Mien Nam		5.000.000.000
Short-term trade receivables				
Vision Realty Joint Stock Company	Associate	Revenue from BCC	35.665.644	192.856.269
Houzz Agent Joint Stock Company	Associate	Revenue from BCC		20.587.746
Landtogo Joint Stock Company	Associate	Revenue from BCC	2.093.398	8.607.937
Dat Phuoc Thinh Real Estate Joint Stock Company	Associate	Revenue from BCC	5.210.000	7.127.789
Indochine Real Estate Joint Stock Company	Associate	Revenue from brokerage services	2.632.533.664	2.002.446.181
Dat Xanh Mien Nam	Associate	Revenue from brokerage services		151.260.206
			2.675.502.706	2.382.886.128
Short-term trade payables				
Houzz Agent Joint Stock Company	Associate	Services fee		1.337.887.046
Phuoc Thinh Real Estate Joint Stock Company	Associate	Services fee	159.765.619	
Vision Realty Joint Stock Company	Associate	Services fee	2.516.654.333	37.893.213
			2.676.419.952	1.375.780.259
Short-term advance to a supplier				
Dat Xanh Mien Nam	Associate	Services fee		17.550.460.425
Vision Realty Joint Stock Company	Associate	Services fee	239.291.022	239.291.022



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Financial Statements
Form B 03 - DN/HN
(According to Circular No. 43/2026/TT-BTC
dated 20 April 2026 by Minister of Finance)

NOTES TO THE FINANCIAL STATEMENTS

For the three-month ended 31 March 2026

(Displayed in Vietnamese dong, except in cases where noted in another currency)

The accompanying Notes are an integral part of these Financial Statements

Phuoc Thinh Real Estate Joint Stock Company	Associate	Services fee	104,078.290	104,078.290
			343.369.312	17.893.829.737
Other receivables				
Individual	Employee of the Group	Advance to purchase land lots		
		Others	20.000.000	20.000.000
		Advance	7.014.000.000	7.014.000.000
			-	
Vision Realty Joint Stock Company	Associate	Deposit	60.000.000	
Dat Xanh Mien Nam	Associate	BCC		1.015.472.100
		Deposit		500.000.000
		Loan interest		147.773.814
			7.094.000.000	8.697.245.914
Short-term advances from customers				
Dat Xanh Mien Nam	Associate	Advance		60.026.300
				60.026.300
Other short-term payables				
Individual	Employee of the Group	Others	288.671.590	288.671.590
Indochine Real Estate Joint Stock Company	Associate	Deposit		
		Others	300.000.000	2.250.000.000
Dat Xanh Mien Nam	Associate	Others		
		Deposit		650.000.000



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	588.671.590	3.188.671.590
	13.377.963.560	38.560.546.715

Remuneration to members of the Board of Directors, General Director and other members of management:

	<i>From 01/01/2026 to 31/03/2026</i>	<i>From 01/01/2025 to 31/03/2025</i>
General Director	1.545.978.000	1.254.347.992
Other Management Members	1.075.477.425	1.606.360.946
TOTAL	2.621.455.425	2.860.708.938

34. SEGMENT INFORMATION

The primary segment reporting format is determined to be business segments as the Group's risks and rates of return are affected predominantly by differences in the products and services produced. Secondary information is reported geographically. The operating businesses are organized and managed separately according to the nature of the products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets.

The Group is principally engaged in the real estate brokerage services, real estate investment and development and construction services.

Transfer prices between business segments are set on an arm's length basis in a manner similar to transactions with third parties. Segment revenue, segment expense and segment results include transfers between business segments. Those transfers are eliminated in preparation of consolidated financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the three-month ended 31 March 2026

(Displayed in Vietnamese dong, except in cases where noted in another currency)

The accompanying Notes are an integral part of these Financial Statements

The following tables present revenue and profit and certain assets and liabilities information regarding the Group's business segment:

	Real estate brokerage services	Real estate investment and development	Other services	Eliminate	Total
For the three-month period ended 31 March 2026					
Net revenues					
Sales to customers	1.013.949.664.573	782.883.179.338	13.427.718.470	(457.709.545.668)	1.352.551.016.713
Segment gross profit	471.906.404.602	221.228.629.464	355.112.804	(59.114.863.625)	634.375.283.245
Unallocated expense					352.972.579.076
Operating profit					281.402.704.169
Share of loss of associates					240.837.522
Finance income					46.321.010.550
Finance expenses					77.887.050.408
Other profit					(4.838.245.185)
Net profit before tax					245.239.256.648
Current CIT expense					76.648.566.560
Deferred tax expenses					(45.849.321.683)
Net profit after tax					214.440.011.771
Net loss after tax attributable to non-controlling interests					176.513.018.452
Net profit after tax attributable to shareholder of the parent					37.926.993.319
As at 31 March 2026					
Assets and liabilities					
Segment assets	11.664.940.002.970	36.051.480.948.302	12.438.526.592	(9.235.805.314.856)	38.493.054.163.008
Total assets					38.493.054.163.008
Segment liabilities	4.437.108.658.018	24.653.029.531.835	8.237.430.187	(11.705.686.450.992)	17.392.689.169.048
Unallocated liabilities					
Total liabilities					17.392.689.169.048



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NOTES TO THE FINANCIAL STATEMENTS

For the three-month ended 31 March 2026

(Displayed in Vietnamese dong, except in cases where noted in another currency)

The accompanying Notes are an integral part of these Financial Statements

The following tables present revenue and profit and certain assets and liabilities information regarding the Group's business segment:

	Real estate brokerage services	Real estate investment and development	Other services	Eliminate	Total
For the three-month period ended 31 March 2025					
Net revenues					
Sales to customers	472.043.520.611	553.833.411.283	1.194.826.626	(102.142.925.837)	924.928.832.683
Segment gross profit	189.908.157.741	326.678.228.232	124.852.844	(6.447.715.976)	510.263.522.841
Unallocated expense					225.493.868.849
Operating profit					284.769.653.992
Share of loss of associates					23.505.975
Finance income					11.701.444.319
Finance expenses					138.762.643.971
Other profit					(3.518.086.619)
Net profit before tax					154.213.873.696
Current CIT expense					57.067.207.037
Deferred tax expenses					18.604.484.841
Net profit after tax					78.542.181.818
Net loss after tax attributable to non-controlling interests					30.186.139.675
Net profit after tax attributable to shareholder of the parent					48.356.042.143
As at 31 March 2025					
Segment assets	18.597.275.848.424	22.596.277.320.578	4.876.572.781	(13.923.691.112.264)	27.274.738.629.519
Unallocated assets					6.385.392.330.013
Total assets					33.660.130.959.532
Segment liabilities	7.995.806.004.136	23.433.780.154.906	1.020.696.969	(15.859.768.573.886)	15.570.838.282.125
Unallocated liabilities					1.006.886.856.311
Total liabilities					16.577.725.138.436

NOTES TO THE FINANCIAL STATEMENTS

For the three-month ended 31 March 2026

(Displayed in Vietnamese dong, except in cases where noted in another currency)

The accompanying Notes are an integral part of these Financial Statements

35. EVENT AFTER THE BALANCE SHEET DATE

There is no matter or circumstance that has arisen since the consolidated balance date that requires adjustment or disclosure in the consolidated financial statements of the Group.

36. CORRESPONDING FIGURES

Comparative figures on The balance sheet and corresponding notes are the figures from the financial statements for the fiscal year ending 31 December 2025, audited by Ernst & Young Vietnam Limited. The figures in the Income Statement, Cash Flow Statement, and corresponding notes are the financial statement data for the accounting period from 01 January 2025, to 31 March 2025. Some indicators on the statement of financial position (formerly the balance sheet) have been adjusted retrospectively by the Company in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025. The impact of the non-retroactive adjustment is as follows:

Some indicators on the statement of consolidation financial position:

	31 December 2025 (audited) VND	Reclassify VND	31 December 2025 (reclassified) VND
Held-to-maturity investments	422.577.076.698	1.215.900.426.793	1.638.477.503.491
Other short-term receivables	6.606.751.768.811	(56.988.488.166)	6.549.763.280.645
Lending principal receivables	1.158.911.938.627	(1,158,911,938,627)	-
Dividends and profit payable	3.491.604.947.176	(29,847,582,712)	3.461.757.364.464
Other short-term payables		29.847.582.712	29.847.582.712


Approved Date: 29 April 2026

PREPARER



NGUYEN NHAT THIEN

CHIEF ACCOUNTANT



BUI THANH THAO

LEGAL REPRESENTATIVE



NGUYEN TRUONG SON