



CENTURY 21 JOINT STOCK COMPANY

41 Nguyen Thi Minh Khai Str, Sai Gon Ward, Ho Chi Minh city

Website: C21.com.vn - Tax code : 0300978657

CONSOLIDATED FINACIAL STATEMENTS

QUATER 2/2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITIO

(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Minister of Finance)

As at Jun 30, 2026

	Code	Notes	30/06/2026 VND	01/01/2026 VND
ASSETS				
A - CURRENT ASSETS	100		255,494,717,195	246,537,011,409
I. Cash and cash equivalents	110	VI.1	40,774,750,681	34,058,454,989
1. Cash	111		13,203,982,984	10,498,811,520
2. Cash equivalents	112		27,570,767,697	23,559,643,469
II. Short-term financial investment	120		39,362,775,586	37,727,593,020
1. Trading securities	121	VI.2a	55,989,200,000	55,989,200,000
2. Provision for devaluation of trading securities (*)	122		(41,628,005,000)	(43,166,780,000)
3. Held to maturity investment	123	VI.2b	25,001,580,586	24,905,173,020
4. Provision for diminution in value of short-term held-to-maturity investments (*)	124		-	-
5. Other short-term investments	125		-	-
6. Provision for losses on other short-term investments (*)	126		-	-
III. Current accounts receivables	130		173,515,139,026	172,256,467,663
1. Short-term trade receivables	131	VI.3	560,247,928	1,068,356,213
2. Short-term advances to suppliers	132	VI.3	114,285,648,456	114,381,588,656
3. Intercompany receivables	133		-	-
4. Receivables according to the Progress of Construction Contract Plans	134		-	-
5. Other short-term receivables	135	VI.4	64,211,722,191	63,174,002,343
6. Provision for doubtful debts (*)	136	VI.5	(5,542,479,549)	(6,367,479,549)
7. Pending asset shortages for resolution	137		-	-
IV. Inventory	140		935,345,946	820,358,637
1. Inventories	141	VI.6	935,345,946	820,358,637
2. Provision for inventory devaluation (*)	142		-	-
V. Short-term biological assets	150		-	-
1. Short-term bearer livestock	151		-	-
2. Short-term bearer plants	152		-	-
3. Provision for losses on short-term biological assets (*)	153		-	-
VI. Other current assets	160		906,705,956	1,674,137,100
1. Short-term prepaid expenses	161	VI.11	121,368,921	196,682,080
2. Value-added tax deuctible	162		685,122,153	680,218,111
3. Taxes and other receivables from the State	163		100,214,882	797,236,909
4. Government Bond Repurchase Transactions	164		-	-
5. Other Current assets	165		-	-

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B - NON CURRENT ASSETS	200		732,925,556,713	730,651,928,696
I. Long-term receivables	210		139,504,846,196	139,464,633,545
1. Long-term receivables from customers	211	VI.3	36,166,093,916	36,166,093,916
2. Long-term prepaid to suppliers	212		-	-
3. Other long-term receivables	215	VI.4	103,338,752,280	103,298,539,629
4. Provision for doubtful debts (*)	216		-	-
II. Fixed assets	220		37,463,800,078	37,953,335,405
1. Tangible fixed assets	221	VI.8	28,562,455,453	28,718,513,228
Cost	222		188,682,710,120	185,886,298,249
Accumulated depreciation (*)	223		(160,120,254,667)	(157,167,785,021)
2. Finance lease assets	224		-	-
Cost	225		-	-
Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	VI.9	8,901,344,625	9,234,822,177
Cost	228		19,815,778,679	19,815,778,679
Accumulated depreciation (*)	229		(10,914,434,054)	(10,580,956,502)
III. Long-term biological assets	230		-	-
1. Bearer livestock for periodic products	231		-	-
a) Immature bearer livestock for periodic products	232		-	-
b) Mature bearer livestock for periodic products	233		-	-
- Historical costs	234		-	-
- Accumulated depreciation (*)	235		-	-
2. Long-term consumable biological assets - livestock	236		-	-
3. Long-term bearer plants	237		-	-
4. Provision for losses on long-term biological assets (*)	238		-	-
IV. Investment properties	240	VI.10	4,304,449,205	4,497,779,255
Cost	241		38,102,379,801	38,102,379,801
Accumulated depreciation (*)	242		(33,797,930,596)	(33,604,600,546)
V. Long-term assets in progress	250	VI.7	160,206,626,177	159,156,335,659
1. Construction in progress	251		157,149,598,851	155,995,953,400
2. Capital construction in progress	252		3,057,027,326	3,160,382,259
VI. Long-term investment	260	VI.2c	368,076,421,078	364,786,563,974
1. Investments in subsidiaries	261		-	-
2. Investment in jointly controlled entities and associate	262		150,915,098,334	150,351,761,397
3. Investment in other units	263		227,397,500,000	227,397,500,000
4. Provision for losses on long-term investments in other entities (*)	264		(10,236,177,256)	(12,962,697,423)
5. Long-term held-to-maturity investments	265		-	-
6. Provision for diminution in value of long-term held-to-maturity investments (*)	266		-	-
VI. Other long-term assets	270		23,369,413,979	24,793,280,858
1. Long-term prepaid expenses	271	VI.11	11,129,041,540	11,628,670,575
2. Deferred tax assets	272	VI.16	5,770,707,527	5,770,707,527
3. Equipment, materials, spare parts	273		-	-
4. Other long-term assets	274		-	-
4. Goodwills	279		6,469,664,912	7,393,902,756
TOTAL ASSETS (280=100+200)	280		988,420,273,908	977,188,940,105

CONSOLIDATED STATEMENT OF FINANCIAL POSITIO

As at Jun 30, 2026

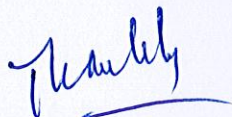
	Code	Notes	30/06/2026 VND	01/01/2026 VND
RESOURCES				
C.LIABILITIES	300		125,171,907,704	122,696,121,676
I.Current liabilities	310		94,610,161,855	95,021,720,326
1.Short-term trade payables	311	VI.12	6,378,516,095	5,754,771,569
2.Short-term advances from customers	312		233,782,174	58,369,881
3. Dividends and profit payable	313		-	-
4. Short-term taxes and amounts payable to state budget	314	VI.13	3,308,368,892	4,307,420,490
5.Payables to employees	315		1,900,505,346	1,882,069,186
6.Short-term accrued expenses	316	VI.14	11,552,780,878	11,467,114,397
7.Payables according to the progress of construction contracts	318		-	-
8.Short-term unearned revenues	319		14,163,578,182	14,365,977,428
9.Other short-term payables	320	VI.15	51,909,986,487	51,730,376,261
10.Short-term borrowings and financial lease	321		-	-
11.Short-term provisions	322		-	-
12.Bonus and welfare fund	323		5,162,643,801	5,455,621,114
13.Price stabilization fund	324		-	-
14.Government bond repurchase transactions	325		-	-
II.Non Current liabilities	330		30,561,745,849	27,674,401,350
1.Lond- term trade payables	331		-	-
2.Lond- term Advances from customers	332		-	-
3. Long-term taxes and amounts payable to state budget	333		-	-
4.Long-term accrued expenses	334		65,231,507	-
5. Long-term unearned revenue	337		-	-
6.Long-term provisions	338	VI.15	26,946,514,342	27,074,401,350
7.Long -term borrowings and financail lease liabilities	339		3,550,000,000	600,000,000
9.Convertible bond	340		-	-
10.Preference shares	341		-	-
11.Deferred income tax liabilitie	342		-	-
12.Provision for long-term liabilities (*)	343		-	-
13.Fund for science and technology development	344		-	-

CONSOLIDATED STATEMENT OF FINANCIAL POSITIO

(Attached to Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Minister of Finance)

As at Jun 30, 2026

	Code	Notes	30/06/2026 VND	01/01/2026 VND
D. OWNERS' EQUITY	400		863,248,366,204	854,492,818,429
1.Share capital	411		193,363,710,000	193,363,710,000
Shares with voting rights	411a		193,363,710,000	193,363,710,000
Preferred shares	411b		-	-
2. Share premium	412		155,800,315,462	155,800,315,462
3.Bond conversion option	413		-	-
4.Owner's other capital	414		32,470,000,000	32,470,000,000
5. Treasury shares (*)	415		(25,666,224,588)	(25,666,224,588)
6.Difference upon asset revaluation	416		-	-
7.Foreign exchange differences	417		-	-
8.Investment and development fund	418		34,970,361,447	34,970,361,447
9.Other funds	419		-	-
10. Undistributed earnings after tax	420		496,769,300,559	491,019,754,678
Undistributed earnings up to prior year-old	420a		491,019,754,678	479,072,040,506
Undistributed earnings up of current year	420a		5,749,545,881	11,947,714,172
11.Non - controlling interest	429		(24,459,096,676)	(27,465,098,570)
TOTAL LIABILITIES AND OWNERS'EQUITY (440=300+400)	440		988,420,273,908	977,188,940,105



NGUYỄN THANH VY
Preparer / Accountant



TRẦN THẾ VINH
CHAIRMAN OF THE BOARD OF DIRECTORS
Ho Chi Minh City, Jul, 29., 2026

CENEURY 21 JOINT STOCK COMPANY
CONSOLIDATED INCOME STATEMENT
For the period from 01/01/2026 to 30/06/2026

Form No. B 02 – DN /HN
(Attached to Circular No. 43/2026/TT-BTC dated
April 20, 2026, of the Minister of Finance)

					Đơn vị tính: đồng
	Code	TM	Quarter 2/2026	Quarter 2/2025	From 01/01/2026 To 30/06/2026
1. Revenue from sales of goods and rendering of services	01	VII.1	20,063,669,822	22,119,012,251	40,372,967,917
2. Revenue deductions	02	VII.2	13,928,284	-	46,213,716
3. Net revenue (10 = 01 - 02)	10		20,049,741,538	22,119,012,251	40,326,754,201
4. Costs of goods and rendering of services	11	VII.3	8,332,712,951	7,729,289,242	16,165,499,577
5. Gross profit (20 = 10 - 11)	20		11,717,028,587	14,389,723,009	24,161,254,624
6. Gain/loss from sale and disposal of investment property	21				
7. Financial income	22	VII.4	394,393,221	200,458,343	1,087,888,406
8. Finance expenses	23	VII.5	(214,360,601)	8,345,984,274	394,207,258
In which: Interest expenses	24		-	-	-
9. Selling expenses	25	VII.8	916,850,669	1,127,482,435	2,402,602,511
10. General and administrative	26	VII.8	4,523,458,342	4,879,198,338	8,654,186,700
11. Gains/losses in associates, Joint-ventures	27		563,336,937	(536,857,047)	563,336,937
12. Operating profit (30 = 20+21+(22-23)-(25+26)+27)	30		7,448,810,335	(299,340,742)	14,361,483,498
13. Other income	31	VII.6	209,537,289	17,700,000	347,231,888
14. Other expenses	32	VII.7	981,716,812	227,651,375	1,427,608,756
15. Other profit (40= 31-32)	40		(772,179,523)	(209,951,375)	(1,080,376,868)
16. Accounting profit before tax (50=30+40)	50		6,676,630,812	(509,292,117)	13,281,106,630
17. Current corporate income tax expense	51	VII.9	1,972,348,508	937,960,134	3,834,334,724
18. Deferred tax (expense) income	52	VII.10	-	-	-
19. Net profit after tax (60 = 50-51-52)	60		4,704,282,304	(1,447,252,251)	9,446,771,906
20. Equity holders of the Company	61		2,992,991,252	476,863,168	6,389,375,896
21. Non-controlling shareholders			1,711,291,052	(1,924,115,419)	3,057,396,010
22. Earning per share	70	VII.11	138	271	317
23. Diluted earnings per share	71		138	271	317

Thanh Vy

NGUYỄN THANH VY
Preparer / Accountant



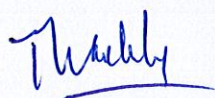
TRẦN THẾ VINH
CHAIRMAN OF THE BOARD OF DIRECTORS
Ho Chi Minh City, Jul. 29, 2026

CONSOLIDATED CASH FLOW STATEMENT

(Under indirect method)

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

	Code	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	13,281,106,630	7,694,725,093
2. Adjustments for			
- Depreciation and amortisation	02	3,479,277,248	2,086,990,416
- Provisions	03	(4,729,394,260)	(403,451,235)
- Exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies	04	-	-
- (gains)/losses from disposals of investments	05	(743,995,496)	(239,191,685)
- Borrowing Costs	06	-	55,068,493
- Other adjustments	07	(876,076,209)	53,431,126,342
3. Operating profit (loss) before changes in working capital	08	10,410,917,913	62,625,267,424
- Increase (decrease) in receivables	09	(1,990,227,874)	(50,611,867,928)
- Increase (decrease) in inventories	10	(1,444,790,235)	751,070,597
- Increase/Decrease of payables (interest and payable CIT excluded)	11	302,095,732	(2,615,899,541)
- Increase (decrease) in prepaid expenses	12	574,821,494	292,659,620
- Increase (decrease) in trading securities	13	-	-
- Paid Borrowing Costs	14	-	-
- Corporate income tax paid	15	(4,830,516,834)	(2,149,674,411)
- Other receipts from operating activities	16	-	-
- Other cash outflows from operating activities	17	-	-
Net cash flows from (used in) operating activities	20	3,022,300,196	8,291,555,761
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchases of fixed assets	21	-	-
2. Proceeds from disposals of fixed assets and other long-term assets	22	-	-
3. Payments for loans	23	2,950,000,000	(2,400,000,000)
4. Collections from loans	24	-	2,000,000,000
5. Payments for investments in other entities	25	-	-
6. Proceeds from sale of investments in other entities	26	-	-
7. Interest and dividends received	27	743,995,496	239,191,685
Net cash flows used in investing activities	30	3,693,995,496	(160,808,315)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Receipts from issuing shares, contribution of owners	31	-	-
2. Payments for returning owner's equity, buying Treasury share	32	-	-
3. Receipts from borrowings	33	-	3,000,000,000
4. Repayments of borrowings	34	-	-
5. Payments for finance lease liabilities	35	-	-
6. Dividends paid	36	-	(2,000,000,000)
Net cash flows from financing activities	40	-	1,000,000,000
Net increase (decrease) in cash and cash equivalents for the period	50	6,716,295,692	9,130,747,446
Cash and cash equivalents at beginning of period	60	34,058,454,989	24,518,286,563
Effect of foreign exchange differences	61	-	-
Cash and cash equivalents at end of period	70	40,774,750,681	33,649,034,009



NGUYỄN THANH VY
Preparer / Accountant



TRẦN THẾ VINH
CHAIRMAN OF THE BOARD OF DIRECTORS
Ho Chi Minh City, Jul. 29, 2026

This Notes to the Financial Statements is an integral part of and should be read in conjunction with the accompanying financial statements.

I. Business Activities of the Company

1. **Form of Ownership:** Century 21 Joint Stock Company ("Company") is a joint stock company established under business registration certificate No. 0300978657 initially issued on October 10, 1997 and and subsequently amended by the Department of Planning and Investment of Ho Chi Minh City
2. **Business Scope**
Real estate business, real estate services, hotel and resort operations, restaurant and catering services, and entertainment complexes....
3. **Bussiness Activities**
Industrial and civil construction;
Repair and interior decoration;
Manufacturing construction materials, road and bridge construction, land leveling, and housing business (construction of houses for sale or lease);
Trading in construction materials and interior decoration goods;
Commercial services;
Exploiting and trading non-metallic minerals;
Operation of guest houses, lodges, tourism accommodations, camping sites, tourism villages, and restaurants (excluding operations in Ho Chi Minh City)
Real estate business;
Real estate services;
Transporting passengers by car;
Operation of tourist accommodations: hotels (must meet star rating standards and are not operated at the registered headquarters);
Preschool education - Primary education;
Sports and recreational education: fishing, water-based games;
Operation of care and rehabilitation facilities (excluding medical examination and treatment services);
Manufacturing building materials from clay;
Farming and Animal husbandry.
Afforestation and forest care (excluding operations at the registered headquarters).
4. **Normal Business Cycle:** The Company's normal business cycle spans 12 months, following the standard fiscal year from January 1 to December 31
5. **Business Operations:**
The Company's headquarters is located at Tuoi Tre Building, No. 41 Nguyen Thi Minh Khai Street, Sài Gòn Ward, Ho Chi Minh City.
The Company primarily operates in the real estate business, including the management and commercial exploitation of Tuoi Tre Office Building (Yoco Building) at No. 41 Nguyen Thi Minh Khai Street, Sài Gòn Ward, Ho Chi Minh City, as well as lodging and tourism services

Currently, the Company is directly investing in projects such as :
 - A residential project about 6.5 hectares in Phuoc Long , Ho Chi Minh city;
 - A residential project about 6 ha at lot 9B7 - Saigon South Urban Area ("Camellia Garden Project"), Ho Chi Minh City
 - Mui da tourism project, Lam Dong province.

6. Corporate Structure :

+ Investments in subsidiaries

Tên công ty	Investment interest	Tỷ lệ sở hữu (%)
1. Sao Mai The Ky 21 Co., Ltd	46.710.674.378	80,00%
2. Ham Tan The Ky 21 Co., Ltd	198.100.000.000	100,00%
3. An Viet The Ky 21 Co., Ltd.	42.465.850.000	99,56%
4. Schengen Invest Joint Stock Company	382.639.500.000	60,02%
Cộng	669.916.024.378	

- Sao Mai The Ky 21 Co., Ltd:
 - Main business activities: Exploiting mineral water and mud for resort and commercial purposes.
- Ham Tan The Ky 21 Co., Ltd:
 - Main business activities: Operating restaurants, guesthouses, hotels, and other tourism-related services at Mom Da Chim resort & Spa.
- An Viet The Ky 21 Co., Ltd:
 - Main business activities: Forest management combined with agricultural production.
- Schengen Invest Joint Stock Company
 - Main business activities: Real estate business, including ownership, use, or leasing of land use rights

+ Investments in jointly entities and associate

Company	Investment interest	Ownership (%)
1. Tan Uyen Co., Ltd	15.000.000.000	41,00%
2. Nhon Trach The Ky 21 Investment Co., Ltd	800.000.000	40,00%
Total	15.800.000.000	

- Nhon Trach The Ky 21 Investment Co., Ltd
 - Main business activities: Developing an eco-tourism area.

II. Accounting period, currency used in

1. **Fiscal year:** he Company's fiscal year follows the calendar year, commencing on January 1 and ending on December 31 annually
2. **Accounting curent:** The financial statements are prepared and presented in Vietnamese Dong (VND)

III. Applied Accounting Standards and Regime

1. **The applied accounting regime:** The applied accounting regime: The Company adopts the Vietnamese Accounting System in accordance with the guidance under Circular No. 99/2025/TT-BTC, issued by the Ministry of Finance of Vietnam on October 27, 2025, along with subsequent amendments, supplements, and other relevant legal regulations
2. **Statement of Compliance with Accounting Standards and Accounting Regime**
The Company has prepared and presented its financial statements in accordance with the Vietnamese Accounting Standards and relevant legal regulations. The financial statements fairly and honestly present the Company's financial position, business performance, and cash flows.

The selection of figures and information disclosed in the Notes to the Financial Statements is based on the materiality principle and follows the guidance in Vietnamese Accounting Standard No. 21 – "Presentation of Financial Statements."

IV. Applied Accounting Standards and Regime

1. Recognition Principles for Cash and Cash Equivalents

Cash includes cash on hand and demand deposits at banks. Cash equivalents are short-term investments with a maturity of no more than three months from the date of investment, which are easily convertible into a known amount of cash with an insignificant risk of changes in value at the reporting date.

2. Foreign Currency Transactions

Transactions in currencies other than VND are translated into VND at the actual exchange rate at the transaction date. Monetary assets and liabilities denominated in foreign currencies as of the reporting date are revalued at the exchange rates announced by the bank at the consolidated statement of financial position date.

All foreign exchange differences arising during the year and from year-end revaluations are recognized in financial income or expenses for the year.

3. Accounting for Financial Investments

a) Held to maturity investment:

- Recorded at historical cost.
- Basis for determining impairment losses: assessed recoverability:

b) Loans

- Recorded at historical cost.
- Basis for making provision for doubtful debts: assessment of uncollectible receivables

c) Investments in Subsidiaries, Joint Ventures, and Associates

- Subsidiaries, joint ventures, and associates are determined based on the ownership percentage
- Investments in these entities are recorded at historical cost
- Basis for recognizing impairment losses: financial statements of subsidiaries, joint ventures, and associates

d) Investments in Equity Instruments of Other Entities:

- Recorded at historical cost.
- Basis for recognizing impairment losses: financial statements of the invested entities

4. Accounting for Receivables

- Receivables are presented in the financial statements at their carrying amounts, which include trade receivables and other receivables, net of provisions for doubtful debts
- The provision for doubtful debts represents the portion of receivables that the Company expects to be uncollectible at the reporting date. Any increase or decrease in the provision balance is recorded as an expense in the administrative expenses section of the income statement

5. Principles of accounting for inventories:

Principles of Inventory Recognition

Inventory is recognized at cost (-) net of provision for devaluation and provision for obsolete or impaired inventory

Determination of Inventory Cost:

- Real estate inventory as land use rights: Includes purchase costs and other directly related expenses incurred to bring the inventory to its current location and condition
- Work-in-progress costs of projects: Includes infrastructure investment costs, land clearance and compensation costs, and land use rights costs incurred during project implementation

Provision for Inventory Devaluation

A provision for inventory devaluation is recognized when the net realizable value of inventory is lower than its cost. Net realizable value is determined as the estimated selling price minus the estimated costs of completion and the estimated selling expenses. The amount of inventory devaluation provision is the difference between the cost of inventory and its lower net realizable value. This provision is established for each inventory item where the cost exceeds the net realizable value.

6. Principles of Recognition and Depreciation of Fixed Assets, Finance Leases, and Investment Properties

a) Accounting Principles for Tangible and Intangible Fixed Assets

- Tangible and intangible fixed assets are recorded at historical cost less accumulated depreciation
- The historical cost of fixed assets includes the purchase price and directly attributable costs necessary to bring the asset into use.
- Expenditures on acquisitions, upgrades, and improvements of fixed assets are capitalized as an increase in the historical cost of the asset, whereas maintenance and repair costs are recorded as expenses in the current year.
- When an asset is sold or disposed of, its historical cost and accumulated depreciation are written off, and any resulting gains or losses from disposal are recognized in the business results.
- Fixed asset depreciation is calculated using the straight-line method over the estimated useful life as follows:

Tangible Fixed Assets

Machinery & Equipment	2 – 7 years
Vehicles	3-8 years
Management Tools	3 – 6 years
Perennial Plantations	10 - 15 years
Other Fixed Assets	5 - 18 years

Intangible Assets:

Compensation and Site Clearance Costs	20 – 23 years
Costs for Mining Permit Application	Based on the licensed exploitation period
Mineral Water Mining Rights	16 years
Accounting Software	3 years
Land Use Rights with Definite Term	Based on the term stated in the Land Use Right Certificate
Land Use Rights with Indefinite Term	Not subject to amortization

b) Accounting Principles for Investment Properties

- **Recognition Principle:** Investment properties are recorded at historical cost less accumulated depreciation. The historical cost of investment properties includes all cash or cash-equivalent expenditures incurred or the fair value of exchanged assets to acquire the investment property up to the point of purchase or completion of construction
- **Cost of Acquired Investment Properties:** Includes the purchase price and directly related costs, such as legal advisory service fees, registration taxes, and other related expenses
- **Subsequent Expenditures:** Costs incurred after initial recognition of investment properties are recognized as expenses in the period incurred unless these costs are expected to generate additional future economic benefits beyond the initially assessed level, in which case they are capitalized as an increase in the historical cost of the investment property.
- **Disposal of Investment Properties:** When an investment property is sold, its historical cost and accumulated depreciation are written off, and any resulting gains or losses are recognized in the income statement for the period.

- **Depreciation Method:** Investment properties are depreciated using the straight-line method based on their estimated useful life.

- **Estimated Useful Life of Investment Properties :**

Buildings & Structures
Land Use Rights (long-term, stable)

6 – 25 years
Not depreciated

7. Business Cooperation Contracts

The Company is engaged in the business operation of the Tuổi Trẻ Office Building (Yoco Building) located at 41 Nguyễn Thị Minh Khai, District 1, Ho Chi Minh City. This building was jointly invested in and developed by the Company and Tuổi Trẻ Newspaper, under the Company's management and operation, with each party contributing 50% of the capital

The Company also cooperates with Nam Long Investment Corporation in the Camellia residential project, with respective capital contributions of 40% and 60%. As per the agreement, this project is under the Company's control and management, and after-tax profits will be distributed based on the capital contribution ratios.

Accounting Treatment for Business Cooperation Contracts under the Company's Control and Management :

- Capital contributions received from partners are recorded under "Other Long-term Payables" in the Consolidated statement of financial position. If the capital contribution is due for repayment within the next 12 months, it is classified as "Other Short-term Payables."
- All revenue and expenses related to the business cooperation activities are recognized in the Company's Income Statement.
- Profit shares allocated to partners under these contracts are recorded as a Financial Expense in the Company's Income Statement

8. Appropriation of Funds

As stipulated in the Company's Charter, post-tax profits are allocated to various funds, including the Reward and Welfare Fund, which is appropriated at a rate of 5% of net profit.

9. Principles of Deferred Corporate Income Tax Accounting

a) Principles for Accounting for Deferred Tax Assets

- The carrying amount of deferred corporate income tax assets is reviewed at the end of the financial year. It must be reduced to the extent that sufficient taxable profit is not expected to be available to allow the realization of part or all of the deferred tax assets. Previously unrecognized deferred tax assets are reassessed at the end of the financial reporting period and recognized if there is sufficient taxable profit to utilize these deferred tax assets.
- Deferred tax assets and deferred tax liabilities are determined based on the tax rates expected to apply in the period when the asset is recovered or the liability is settled, using the tax rates and tax laws in effect at the end of the financial year
- The Company offsets deferred tax assets and deferred tax liabilities only when the taxable entities have a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred tax assets and deferred tax liabilities relate to the corporate income tax of the same taxable entity and are administered by the same tax authority.

b) Principles for Accounting for Deferred Tax Liabilities

- Deferred corporate income tax is determined for temporary differences at the financial year-end between the taxable base of assets and liabilities and their carrying amounts in the financial statements
- Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences, tax loss carryforwards, and unused tax incentives when it is probable that sufficient taxable profit will be available in the future to utilize these deductible temporary differences, tax losses, and unused tax incentives

- Deferred corporate income tax is recognized in the income statement unless it relates to an item recorded directly in equity, in which case, the deferred tax is also recognized directly in equity.

10. Principles of Prepaid Expense Accounting

- Prepaid expenses at the Company include actual expenses incurred that relate to the business performance of multiple accounting periods
- **Method of Amortization:** Prepaid expenses are allocated to operating expenses on a straight-line basis over the relevant periods. The allocation period is determined based on the nature and extent of each type of expense:
 - o **Short-term prepaid expenses:** Amortized within 12 months.
 - o **Long-term prepaid expenses:** Amortized over a period from 12 to 36 months

11. Principles of Accounting for Liabilities

- Liabilities are recognized at their original cost and not lower than the obligation to be settled.
- The Company classifies liabilities into accounts payable to suppliers, internal payables, and other payables based on the nature of the transaction or the relationship between the Company and the creditor
- Liabilities are tracked in detail based on payment terms, creditors, and other relevant factors as required for the Company's management
- At the financial reporting date, the Company recognizes a payable immediately when there is sufficient evidence indicating that a loss is likely to occur, in accordance with the principle of prudence.

12. Principles of Accrued Expense Recognition

Accrued expenses include project costs incurred during the reporting period but not yet paid. These expenses are recognized based on reasonable estimates of the amounts payable according to contracts and agreements

13. Principles of Equity Recognition

- **Owner's contributed capital** is recorded based on the actual contributed amount
- **Share premium** is recorded as the difference between the issuance price and the par value of issued shares
- **Profit distribution and dividend policy** are determined in accordance with the resolutions approved at the Annual General Meeting of Shareholders (AGM)

14. Principles and Methods for Revenue and Other Income Recognition

- **Principles and Methods for Recognizing Service Revenue**
 - + Revenue from service transactions is recognized when the outcome of the transaction can be reliably estimated. If the service transaction spans multiple periods, revenue is recognized based on the portion of work completed as of the consolidated statement of financial position date.
 - + Service revenue is recognized when all four (4) of the following conditions are met:
 1. Revenue is reasonably certain. If a contract allows the buyer to return the purchased service under specific conditions, revenue is only recognized when those conditions no longer exist and the buyer is no longer entitled to return the service.
 2. The Company has received or will receive economic benefits from the service transaction.
 3. The portion of work completed as of the consolidated statement of financial position date can be determined.
 4. The costs incurred and the costs required to complete the service transaction can be measured reliably.

- + If the contract outcome cannot be reliably determined, revenue is recognized only to the extent that the recognized costs are recoverable.
- **Principles and Methods for Recognizing Financial Revenue**
 - + Financial revenue includes interest income, dividends, profit-sharing, and other financial activities.
 - + **Interest income** is recognized on an accrual basis using the effective interest rate for each period.
 - + **Dividends and profit-sharing** are recognized when the shareholder has the right to receive dividends, or the capital-contributing party has the right to receive profit distribution.
 - + If a previously recognized revenue amount becomes uncollectible or uncertain, the uncollectible portion must be recorded as an expense in the current period rather than as a reduction of revenue.
- 15. **Principles of Cost of Goods Sold (COGS) Accounting**
 - COGS reflects the cost value of products, goods, services, and investment properties sold during the period, as well as related costs of real estate business activities and other expenses recognized as COGS or as a reduction of COGS in the reporting period.
 - COGS is recognized at the time of the transaction or when there is a reasonably certain likelihood of incurring the cost in the future, regardless of whether payment has been made.
 - COGS and revenue are recognized simultaneously, following the matching principle.
 - Any abnormal cost overruns beyond normal consumption levels are immediately recognized as COGS under the principle of prudence
- 16. **Principles of Financial Expense Accounting**
 - Financial expenses include: Profit-sharing expenses in joint ventures; provision for impairment of financial investments, other financial expenses.
 - Financial expenses are recognized based on the actual incurred amount in the period and when they can be reliably determined with sufficient supporting evidence
- 17. **Principles and Methods of Recognizing Current and Deferred Income Tax Expenses**
 - Current and Deferred Income Tax Expenses are determined based on taxable income and the applicable corporate income tax rate for the current year
 - Deferred Income Tax Expenses are determined based on deductible temporary differences, taxable temporary differences, and the applicable corporate income tax rate
 - No offsetting is made between current Deferred Income Tax Expenses expenses and deferred Deferred Income Tax Expenses expenses.
- 18. **Earnings per Share**

Basic earnings per share is the profit after corporate income tax attributable to ordinary shareholders of the parent company (after adjustments for the allocation to the bonus and welfare fund), divided by the weighted average number of ordinary shares outstanding during the period

Diluted earnings per share takes into account the impact of potential future instruments that could be converted into shares, thereby diluting the share value. It is calculated by taking the profit after corporate income tax attributable to ordinary shareholders of the parent company (after adjustments for the allocation to the bonus and welfare fund) and other adjustments (if any), divided by the weighted average number of ordinary shares outstanding during the period plus the number of additional ordinary shares expected to be issued.



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19. Segment Reporting

A segment is a separately identifiable component of the Company and its subsidiaries that engages in providing related products or services (business segment) or supplying products or services within a specific economic environment (geographical segment), where each segment is subject to risks and derives returns that are different from those of other segments.
The primary segment reporting format of the Company and its subsidiaries is based on business segments.

V. Other Information:

VI. Additional Information on Items Presented in the Consolidated statement of financial position

1. Cash and Cash Equivalents

	30/06/2026	01/01/2026
	VND	VND
Cash on hand	2.202.859.248	55.341.049
Demand deposits at banks	11.001.123.736	10.443.470.471
Term deposits at banks with a maturity of no more than 3 months	27.570.767.697	23.554.909.383
	40.774.750.681	34.058.454.989

Details of Cash and Cash Equivalents by Currency:

	30/06/2026	01/01/2026
	Currency	Currency
	Equivalent in VND	Equivalent in VND
VND	40.774.750.681	34.058.454.989
USD		
	40.774.750.681	34.058.454.989

2. Financial Investments

(a) Trading Securities

	30/06/2026	01/01/2026
	VND	VND
Trading Securities	55.989.200.000	55.989.200.000
	55.989.200.000	55.989.200.000
Provision:		
Trading Securities	(41.628.005.000)	(46.166.780.000)
	(41.628.005.000)	(43.166.780.000)
	13.361.195.000	12.822.420.000

(b) Held-to-Maturity Investments

	30/06/2026	01/01/2026
	VND	VND
Short-term		
Term deposits at banks	25.001.580.586	24.905.173.020
	25.001.580.586	24.905.173.020

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(c) Financial Investments and Equity Contributions to Other Entities

	30/06/2026	01/01/2026
	VND	VND
Investment in joint ventures	150.286.992.379	150.351.761.397
Investment in other entitie	227.397.500.000	227.397.500.000
	378.312.598.334	377.749.261.397
<i>Provision:</i>		
Other Long-term Investments	(10.236.177.256)	(12.962.697.423)
	(10.236.177.256)	(12.962.697.423)
	368.076.421.078	364.786.563.974

3. Trade Receivables

	30/06/2026	01/01/2026
	VND	VND
Short-term		
Receivables from office rental	388.462.128	835.483.413
Receivables from mineral bath services	164.246.800	225.333.800
Receivables from room and restaurant services	7.539.000	7.539.000
Receivables from agricultural product sales	560.247.928	1.068.356.213
Long-term		
Receivables from customers of the Camellia Garden project	36.166.093.916	36.166.093.916
	36.166.093.916	36.166.093.916
Prepayments to Suppliers		
Receivable arising from land transfer	112.800.000.000	112.800.000.000
Other prepayments	1.485.648.456	1.581.588.656
	114.285.648.456	114.381.588.656

4. Other Receivables

	30/06/2026	01/01/2026
	VND	VND
Short-term Receivables		
Employee receivables	261.430.000	261.430.000
Advance Receivables	5.208.470.255	6.096.288.285
Mr Đỗ Đình Dũng	664.941.000	664.941.000
Other receivables	58.076.880.936	56.151.343.058
	64.211.722.191	63.174.002.343
Long-term Receivables		
Environmental Restoration Deposit	582.177.560	541.964.909
Investment cooperation with Mr. Lâm Sơn Hoàng	829.080.000	829.080.000
Investment Cooperation Receivables – Nhơn Trạch Project	68.688.855.000	68.688.855.000
Deposit Receivables	26.460.000.000	26.460.000.000
Long-term Deposits	18.500.000	18.500.000
Loans Receivable	5.924.739.720	5.924.739.720
Other receivables	835.400.000	835.400.000
	103.338.752.280	103.298.539.629

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- (a) This is the receivable from Mr. Dũng related to the compensation for the loss of forest resource value at An Việt Thế Kỷ 21 Company.
(b) This represents an entrusted investment and cooperation agreement with Mr. Lâm Sơn Hoàng for land development to implement a garden house and eco-tourism project in Nhơn Trạch District.
(c) This represents an investment cooperation to develop land and projects in Nhơn Trạch.
(d) This is the deposit for leasing land at Long Hậu Industrial Park
(e) In there :
+ VND 4,074,739,720 represents a loan granted to Minh Tran Agricultural Science Joint Stock Company.
+ VND 1,850,000,000 represents a loan granted to Dao Ngoc The Ky 21 One Member Limited Liability Company

5. Overdue Receivables and Provision for Doubtful Debts

	30/06/2026		01/01/2026	
	Overdue balance	Provision made	Overdue balance	Provision made
	VND	VND	VND	VND
Short-term	5.542.479.549	(5.542.479.549)	6.367.479.549	(6.367.479.549)
- Trade Receivables	226.909.274	(226.909.274)	226.909.274	(226.909.274)
- Prepayments to suppliers	410.241.044	(410.241.044)	410.241.044	(410.241.044)
- Other receivables	4.700.000.000	(4.700.000.000)	4.700.000.000	(4.700.000.000)
- Advance Receivables:	205.329.231	(205.329.231)	1.030.329.231	(1.030.329.231)
Long-term	-	-	-	-
- Loans receivable	-	-	-	-
- Other receivables	-	-	-	-
	5.542.479.549	(5.542.479.549)	6.367.479.549	(6.367.479.549)

Movements in Provision for Doubtful Debts:

	30/06/2026	01/01/2026
	VND	VND
Beginning balance	6.367.479.549	6.368.249.066
Reversal of provision	(825.000.000)	(769.517)
Additional provision	-	-
Ending balance	5.542.479.549	6.367.479.549

6. Inventories

	30/06/2026	01/01/2026
	VND	VND
Raw Materials	581.697.383	499.742.237
Tools and Equipment	230.133.843	227.495.193
Merchandise	123.514.720	93.121.207
	935.345.946	820.358.637

7. Long-term Work-in-Progress Assets

	30/06/2026	01/01/2026
	VND	VND
Long-term unfinished business and production costs	157.149.598.851	155.995.953.400
Construction in Progress	3.057.027.326	3.160.382.259
	160.206.626.177	159.156.335.659

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8. Changes in Tangible Fixed Assets

Category	Buildings & Structures	Machinery & Equipment	Vehicles	Management Tools	Perennial Plantations	Other Assets	Total
Original Cost							
Beginning Balance	134.751.766.534	14.529.949.216	6.165.553.357	1.020.744.390	11.988.962.752	17.429.322.000	185.886.298.249
- Purchased during the year	2.552.140.780	244.271.091					2.796.411.871
- Disposal, Sale							
Ending Balance	137.303.907.314	14.774.220.307	6.165.553.357	1.020.744.390	11.988.962.752	17.429.322.000	188.682.710.120
Accumulated Depreciation							
Beginning Balance	111.712.073.426	11.588.519.065	6.165.553.357	882.472.750	11.988.962.752	14.830.203.671	157.167.785.021
- Purchased during the year	2.069.341.129	269.843.465		33.896.878		580.388.174	2.952.469.646
- Disposal, Sale							
Ending Balance	113.781.414.555	11.858.362.530	6.165.553.357	915.369.628	11.988.962.752	15.410.591.845	160.120.254.667
Net Book Value							
- Beginning of the year	23.039.639.108	2.941.430.151	-	138.271.640	-	2.599.118.329	28.718.513.228
- End of the year	23.522.492.759	2.915.857.777	-	105.374.762	-	2.018.730.155	28.562.455.453

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9. Changes in Intangible Fixed Assets

Category	Accounting Software	Compensation and Site Clearance Costs	Land Use Rights	Mining Permit Fees	Mineral Water Mining Rights	Total
Original Cost						
Beginning Balance	251.942.840	5.577.364.102	10.207.370.600	3.379.101.137	400.000.000	19.815.778.679
Ending Balance	251.942.840	5.577.364.102	10.207.370.600	3.379.101.137	400.000.000	19.815.778.679
Accumulated Amortization						
Beginning Balance	251.942.840	5.577.364.102	3.258.729.793	1.092.919.767	400.000.000	10.580.956.502
- Amortization for the Period		-	271.560.816	61.916.736		333.477.552
Ending Balance	251.942.840	5.577.364.102	3.530.290.609	1.154.836.503	400.000.000	10.914.434.054
Net Book Value						
- At the Beginning of the Year	-	-	6.948.640.807	2.286.181.370	-	9.234.822.177
- At the End of the Year	-	-	6.677.079.991	2.224.264.634	-	8.901.344.625

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10. Changes in Investment Properties:

Category	Land Use Rights (Yoco Building)	Buildings & Structures (Yoco Building)	Ung Văn Khiêm Apartment	Total
Original Cost				
Beginning Balance	2.933.909.250	27.863.832.717	7.304.637.834	38.102.379.801
Ending Balance	2.933.909.250	27.863.832.717	7.304.637.834	38.102.379.801
Accumulated Amortization				
Beginning Balance	782.375.799	27.368.095.127	5.454.129.620	33.604.600.546
- Amortization for the Period	-	47.237.292	146.092.758	193.330.050
Ending Balance	782.375.799	27.415.332.419	5.600.222.378	33.797.930.596
Net Book Value				
- At the Beginning of the Year	2.151.533.451	495.737.590	1.850.508.214	4.497.779.255
- At the End of the Year	2.151.533.451	448.500.298	1.704.415.456	4.304.449.205

11. Prepaid Expenses

	30/06/2026 VND	01/01/2026 VND
Short-term		
Other Prepaid Expenses	121.368.921	196.682.080
	121.368.921	196.682.080
Long-term		
Mineral Extraction License Fee	911.322.348	937.361.328
Land Use Fees (*)	8.501.455.314	8.615.824.668
Tools, Equipment, and Other Expenses	1.716.263.878	2.075.484.579
	11.129.041.540	19.022.573.331

12. Trade Payables

	30/06/2026 VND	01/01/2026 VND
Other Short-term Payables		
- Công Ân Trading and Service Co., Ltd	4.700.000.000	4.700.000.000
- Other Customers	1.678.516.095	1.054.771.569
	6.378.516.095	5.754.771.569

13. Taxes and Payables to the State

Category	Beginning Balance	Amount Payable in the Year	Amount Paid in the Year	Ending Balance
Value-Added Tax (VAT)	293.113.773	3.583.826.658	(3.485.243.038)	391.697.393
Corporate Income Tax	2.847.248.606	3.834.334.724	(4.830.516.834)	1.851.066.496
Personal Income Tax	62.674.787	347.536.842	277.763.739	132.447.890
Resource Tax	43.400.000	257.690.000	(254.800.000)	46.290.000
Other Payables	263.746.415	1.434.406.991	(911.501.175)	786.652.231
Total	3.510.183.581	9.457.795.215	(9.759.824.786)	3.208.154.010
including				
Receivables	(797.236.909)			(100.214.882)
Payable	4.307.420.490			3.308.368.892

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14. Accrued Expenses

	30/06/2026 VND	01/01/2026 VND
Short-term		
Provision for Cost of Goods Sold and Other		
Accrued Expenses	11.552.780.878	11.467.114.397
	<u>11.552.780.878</u>	<u>11.467.114.397</u>

15. Other Payables

	30/06/2026 VND	01/01/2026 VND
Short-term		
Payable Profit from Business Cooperation	-	-
Customer Deposits for Investment Contracts under Camellia Garden Project	40.154.923.500	40.154.923.500
Maintenance Fees Collected on Behalf – (a) Camellia Garden Project	7.263.377.944	7.263.377.944
Dividends Payable	1.147.508.105	1.166.182.005
Trade Union Funds and Social Insurance	123.485.602	46.296.602
Payable to Mr. Đỗ Đình Dũng	2.689.732.550	2.689.732.550
Other Payables	530.958.786	409.863.660
	<u>51.909.986.487</u>	<u>51.730.376.261</u>
Long-term		
Customer Deposits	8.318.183.946	8.446.070.954
Capital Contributions for Yoco Building Joint Venture from Tuổi Trẻ Newspaper	14.334.529.046	14.334.529.046
Investment Cooperation Funds Received from Nam Long Company for 9B7 Project in Nam Sài Gòn Urban Area	4.293.801.350	4.293.801.350
	<u>26.946.514.342</u>	<u>27.074.401.350</u>

(a) The maintenance fees for the Camellia Garden project are collected from customers upon property handover and will be transferred to the residential management board in the future. Currently, these collected amounts are maintained in the Company's bank deposit account

16. Deferred Income Tax Assets and Liabilities

	30/06/2026 VND	01/01/2026 VND
Deferred income tax assets/(liabilities) arising from deductible/(taxable) temporary differences:		
- Accrued expenses	2.281.826.701	2.281.826.701
- Unearned Revenue	3.488.880.826	3.488.880.826
	<u>5.770.707.527</u>	<u>5.770.707.527</u>

The corporate income tax rate used to determine the value of deferred income tax is 20%.
Deferred Income Tax Movements:

	30/06/2026 VND	01/01/2026 VND
Beginning balance	5.770.707.527	5.770.707.527
Recognized deferred income tax (expense)/income		
Reversal		
Ending balance	<u>5.770.707.527</u>	<u>5.770.707.527</u>

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17. Equity

a) Statement of Changes in Equity

Category	Share Capital	Share Premium	Other Capital	Treasury Shares	Development Investment Fund	Undistributed Profits	Non-controlling Interests	Total
Beginning balance of the previous year	193.363.710.000	155.800.315.462	32.470.000.000	(25.666.224.588)	34.970.361.447	259.591.563.324	2.760.413.647	653.290.139.292
- Profit/loss for the previous year	-	-	-	-	-	12.811.965.070	2.114.300.073	14.926.265.143
- Allocation to welfare & bonus fund	-	-	-	-	-	(864.250.898)	(96.249.773)	(960.500.671)
- Dividend & Board of Directors' bonus distribution	-	-	-	-	-	219.480.477.182	(32.243.562.517)	187.236.914.665
Beginning balance of the current year	193.363.710.000	155.800.315.462	32.470.000.000	(25.666.224.588)	34.970.361.447	491.019.754.678	(27.465.098.570)	854.492.818.429
- Profit/loss for the current year	-	-	-	-	-	6.389.375.896	3.057.396.010	9.446.771.906
- Allocation to welfare & bonus fund	-	-	-	-	-	(639.830.015)	51.394.116)	(691.224.131)
Ending balance of the current year	193.363.710.000	155.800.315.462	32.470.000.000	(25.666.224.588)	34.970.361.447	496.769.300.559	(24.459.096.676)	863.248.366.204

CENTURY 21 JOINT STOCK COMPANY AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
as at 30 Jun 2026 and for the year ended

Form No. B 09 – DN
(Attached to Circular No. 43/2026/TT-
BTC dated April 20, 2026, of the Minister
of Finance)

b) Capital Transactions with Owners and Distribution of Dividends and Profits

	2026 VND	2025 VND
Owner's Contributed Capital	193.363.710.000	193.363.710.000
Beginning Balance of Contributed Capital	193.363.710.000	193.363.710.000
Increase in Contributed Capital During the Year		
Decrease in Contributed Capital During the Year		
Ending Balance of Contributed Capital		
Dividends and Distributed Profits		(9.069.323.500)

c) Shares

	30/06/2026	01/01/2026
- Common shares		
Authorized shares	19.336.371	19.336.371
Issued shares	19.336.371	19.336.371
Treasury shares	(1.197.724)	(1.197.724)
Outstanding shares	18.138.647	18.138.647
Par value per share	10.000 VND	10.000 VND
- Preferred Shares: None		

d) Company Funds

	30/06/2026 VND	01/01/2026 VND
Development Investment Fund	34.970.361.447	34.970.361.447

VII. Additional Information on Items Presented in the Income Statement

1. Total Revenue from Sales and Services

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Revenue from real estate business	17.645.671.259	17.837.541.263
Revenue from Services	22.727.296.658	23.743.273.532
Other Revenue	-	842.557.500
	40.372.967.917	42.423.372.295

2. Revenue Deductions

	46.213.716	-
Revenue Deductions		
	40.326.754.201	42.423.372.295

CENTURY 21 JOINT STOCK COMPANY AND ITS SUBSIDIARIES
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as at 30 Jun 2026 and for the year ended

Form No. B 09 – DN
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of Finance)

3. Cost of Goods Sold

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Cost of real estate business	4.472.049.904	4.459.402.294
Cost of Services	11.693.449.673	10.589.298.746
Other Cost	-	768.079.000
	<u>16.165.499.577</u>	<u>15.816.780.040</u>

4. Income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Interest Income from Bank Deposits and Loans	1.087.888.406	930.526.063
	<u>1.087.888.406</u>	<u>930.526.063</u>

5. Financial Expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Profit Sharing for Business Cooperation	4.593.750.000	4.593.750.000
Other Financial Expenses	(4.199.542.742)	3.463.864.006
	<u>394.207.258</u>	<u>8.026.614.006</u>

6. Other Income

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Other Income	347.231.888	403.968.185
	<u>347.231.888</u>	<u>403.968.185</u>

7. Other Expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Other Expenses	1.427.608.756	475.552.771
	<u>1.427.608.756</u>	<u>475.552.771</u>

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CENTURY 21 JOINT STOCK COMPANY AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
as at 30 Jun 2026 and for the year ended

Form No. B 09 – DN
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8. Selling Expenses and General & Administrative Expenses

a) Selling Expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Employee Expenses	719.782.921	638.324.584
Depreciation of Fixed Assets	396.710.364	621.978.678
Other Expenses	1.286.109.226	1.029.929.589
	2.402.602.511	2.290.232.851

b) General & Administrative Expenses

Employee Expenses	5.543.551.276	4.795.031.665
Depreciation of Fixed Assets	598.389.604	1.109.662.457
Taxes and Fees	1.742.911.417	1.432.097.890
Other Expenses	(154.903.441)	1.130.432.866
Goodwills	924.237.844	924.237.844
	8.654.186.700	9.391.462.722

9. Current Corporate Income Tax Expense

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Corporate income tax expense based on taxable income for the current year	3.834.334.724	2.002.344.141
	3.834.334.724	2.002.344.141

10. Earnings per Share

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Profit attributable to ordinary shareholders of the parent company (VND)	6.389.375.896	5.217.417.529
Less: Bonus and Welfare Fund (VND)	(639.830.015)	(358.804.028)
Weighted Average Number of Ordinary Shares Outstanding	18.138.647	18.138.647
Diluted Earnings per Share	317	268

VIII. Other Information

1. Contingent Liabilities, Commitments, and Other Financial Information:

There are no contingent liabilities, commitments, or other financial information that require adjustments or disclosures in the financial statements

2. Related Party Transactions

The Company has engaged in transactions with related parties as follows :

From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
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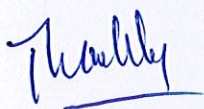
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Related Party Receivables:

Related Party/Balance Description	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Schengen Invest JSC		
Deposit received for business cooperation	36.500.000.000	36.500.000.000
Business cooperation receipts	48.500.000.000	48.500.000.000

3. Subsequent Events:

There were no significant events occurring after the end of the financial year that require adjustments or disclosures in the financial statements



NGUYỄN THANH VY
Preparer / Accountant



TRẦN THẾ VINH
CHAIRMAN OF THE BOARD OF DIRECTORS
Ho Chi Minh City, July 29, 2026

No: 22./2026/CV-C21.....

V/v Explanation of Net profit after tax variation of 10% or more compared to the same period last year in the consolidated Q2/2026 Financial Report and the transition from loss to profit in the current period

Ho Chi Minh City, Jul...29..., 2026

To: - STATE SECURITIES COMMITTEE
- HANOI STOCK EXCHANGE

In compliance with the information disclosure obligations of a listed company as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, providing guidance on information disclosure in the securities market, Century 21 Joint Stock Company hereby explains the discrepancy in Net profit after tax in Q2/2026 compared to Q2/2025, and the transition from a net loss in Q2/2025 to a net profit in Q2/2026 in the company's consolidated financial report as follows:

Item	Q2/2026	Q2/2025	Variance	
			Value	%
Total Revenue	20.653.672.048	22.337.170.594	(1.683.498.546)	(7,54%)
Total Expenses	13.977.041.236	22.846.462.711	(8.869.421.475)	(38,82%)
Pre-tax Profit	6.676.630.812	(509.292.117)	7.185.922.929	1410,96%
Net profit after tax	4.704.282.304	(1.447.252.251)	6.151.534.555	425,05%

+ Revenue in Q2/2026 decreased by 2,069 billion VND (equivalent to 9,36%) compared to Q2/2025, while cost of goods sold increased by 0,603 billion VND (equivalent to 7,81%), Selling expenses decreased by 0,211 billion VND (equivalent to 18,68%), and general and administrative expenses decreased by 0,356 billion VND (equivalent to 7,29%) compared to Q2/2025.

+ Financial revenue in Q2/2026 increased by 0,194 billion VND (equivalent to 96,75%), while financial expenses decreased by 8,560 billion VND (equivalent to 102,57%) compared to Q2/2025

+ Other income in Q2/2026 increased by 0,192 billion VND (equivalent to 1.083,83%), while other expenses increased by 0,754 billion VND (equivalent to 331,24%) compared to Q2/2025

Due to the above factors, post-tax profit in Q2/2026 increased by 425,05% compared to Q2/2025, and the company transitioned from a net loss in Q2/2025 to a net profit in Q2/2026.

Sincerely.

Recipients:

+ As above

+ Archived

CENTURY 21 JOINT STOCK COMPANY



Chức Tổng HDQT

Trần Thế Vinh