Mẫu số 01-B

1369 **CÔNG TY CỔ PHẦN XÂY DỰNG 1369** ***1369 CONSTRUCTION JOINT STOCK COMPANY***	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** ***SOCIALIST REPUBLIC OF VIET NAM*** ***Independence – Freedom – Happiness***
Số: 31/CBTT-C69.2026 *No.* 31/CBTT-C69.2026	Hải Phòng, ngày 28 tháng 08 năm 2026 *Hai Phong, August 28, 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: **- Ủy ban Chứng khoán Nhà nước;**
- Sở Giao dịch Chứng khoán Hà Nội;
- Quý cổ đông.

To: ***- The State Securities Commission;***
- HaNoi Stock Exchange;
- Esteemed Shareholders.

Thực hiện quy định tại Khoản 2 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Xây dựng 1369 thực hiện công bố thông tin Báo cáo tài chính (BCTC) giữa niên độ năm 2026 đã được soát xét như sau/ *Pursuant to Clause 2, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, 1369 Construction Joint Stock Company hereby discloses its Financial Statements for The reviewed interim financial statements for 2026 as follows as follows:*

1. Tên tổ chức: Công ty cổ phần Xây dựng 1369/ *Name of the organization: 1369 Construction Joint Stock Company*

- Mã chứng khoán/ *Stock symbol*: C69
- Địa chỉ: số 37, 38 phố Dã Tượng, phường Lê Thanh Nghị, thành phố Hải Phòng, Việt Nam/ *Head office address: No. 37, 38 Da Tuong Street, Le Thanh Nghi Ward, Hai Phong City, Viet Nam*
- Điện thoại liên hệ/Tel: 0220.3891.898
- Email: cpxd1369@1369.vn
- Website: https://cpxd1369.com.vn/

2. Nội dung thông tin công bố/ *Disclosed information*:

- **BCTC Hợp nhất giữa niên độ năm 2026/ *The Interim Consolidated Financial Statements for 2026***

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (applicable to listed organizations that have no subsidiaries and whose superior accounting entity has dependent accounting units);*

☒ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (applicable to listed organizations that have subsidiaries)*;

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng)/ *Combined Financial Statements (applicable to listed organizations having dependent accounting units that maintain separate accounting systems).*

- **Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring an explanation of the reasons*:**

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán)/ *The audit organization issues an audit opinion other than an unqualified opinion on the Financial Statements (for reviewed/audited Financial Statements):*

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2026)/ *Profit after tax for the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for the 2026 audited Financial Statements)*:

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax as reported in the Statement of Income for the reporting period changes by 10% or more compared with the same period of the previous year:*

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax for the reporting period is a loss, changing from a profit in the same period of the previous year to a loss in the current period or vice versa*:

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 28/8/2026 tại đường dẫn: *https://cpxd1369.com.vn/tai-lieu/bao-cao-tai-chinh/*. *This information has been published on the company's website on 28/8/2026 at the link: https://cpxd1369.com.vn/tai-lieu/bao-cao-tai-chinh/.*

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong năm 2026/ *Report on transactions with a value of 35% or more of total assets in 2026*

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau/ *In case the listed organization has such transactions, the following information shall be fully reported:*

- Nội dung giao dịch/ *Description of the transaction:...*

- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (căn cứ trên báo cáo tài chính năm gần nhất)/ *Ratio of the transaction value to the total assets of the enterprise (%) (based on the latest annual Financial Statements):...*

Ngày hoàn thành giao dịch/*Transaction completion date:...*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ *We hereby undertake that the information disclosed above is true and accurate and shall take full responsibility before the law for the contents of the disclosed information.*

Tài liệu đính kèm/ *Enclosed documents:*

- BCTC Hợp nhất giữa niên độ năm 2026/ *The Interim Consolidated Financial Statements for 2026.*

Đại diện Công ty cổ phần Xây dựng 1369
For and on behalf of 1369 Construction Joint Stock Company
Người Ủy quyền công bố thông tin
Person authorized to disclose information
Phó Tổng Giám đốc
Deputy General Director

M.S.D.N: 08002...385
CÔNG TY
CỔ PHẦN
XÂY DỰNG
1369
THÀNH PHỐ HẢI PHÒNG

NGUYỄN THỊ THUÝ
NGUYEN THI THUY

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

FOR THE ACCOUNTING PERIOD
FROM 1 JANUARY 2026 TO 30 JUNE 2026

1369 CONSTRUCTION JOINT STOCK COMPANY

CONTENTS

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GENERAL INFORMATION

Corporate information
1369 Construction Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company operating under Enterprise Registration Certificate No. 0800282385, initially issued on 23 April 2010 and amended for the 22nd time on 5 May 2026 by the Department of Finance of Hai Phong City.

Principal business activities of the Company include: Construction of industrial and irrigation works; wholesale of processed mineral stones; lease of construction machinery and equipment; trading of real estate, investment properties for lease.

Head office
- Address : No. 37, 38 Da Tuong Street, Le Thanh Nghi Ward, Hai Phong City
- Tel. : 0220 389 1898

Affiliate:
The Company has only one affiliate, which is Branch of 1369 Construction Joint Stock Company in Quang Binh, located in Cam Ly Hamlet, Kim Ngan Commune, Quang Tri Province.

Board of Directors
The members of the Board of Directors during the period and up to the date of this statement include:

Full name	Position
Ms. Tieu Thi Bach Duong	Chairman
Mr. Le Tuan Nghia	Member
Ms. Vu Thi Thu Hien	Member
Mr. Tran Xuan Ban	Member
Mr. Gu Yi	Independent Member

Board of Supervisors ("BOS")
The members of the Board of Supervisors during the period and up to the date of this statement include:

Full name	Position
Ms. Lai Thi Ly	Head of BOS
Ms. Pham Thi Doan	Member
Ms. Nguyen Thi Hong Nhung	Member

Executive Officers
The members of the Executive Officers during the period and up to the date of this statement include:

Full name	Position
Mr. Le Tuan Nghia	General Director
Mr. Tran Xuan Ban	Standing Deputy General Director
Ms. Nguyen Thi Thuy	Deputy General Director
Mr. Pham Tien Quynh	Deputy General Director
Mr. Pham Van Tung	Deputy General Director
Ms. Tran Thi Tuyet	Chief Accountant

Legal representative
The legal representatives of the Company during the period and up to the date of this statement is Mr. Le Tuan Nghia – General Director.

Auditor
A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's independent auditor.

1369 CONSTRUCTION JOINT STOCK COMPANY

STATEMENT OF THE LEGAL REPRESENTATIVE

The legal representative of 1369 Construction Joint Stock Company (hereinafter referred to as "the Company") presents this statement together with the Interim Consolidated Financial Statements for the accounting period from 1 January 2026 to 30 June 2026, comprising the Interim Combined Financial Statements of the Company and its subsidiaries (hereinafter collectively referred to as "the Group").

Responsibilities of the Executive Officers

The Executive Officers are responsible for the preparation of the Interim Consolidated Financial Statements that give a true and fair view of the consolidated financial position, the consolidated financial performance and the consolidated cash flows of the Group during the period. In order to prepare these Interim Consolidated Financial Statements, the Executive Officers must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- State whether applicable accounting standards have been followed or not, and all the differences subject to any materials departures are disclosed and explained in the Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements of the Group on a going-concern basis unless it is inappropriate to presume that the Group will continue in business; and
- Design and implement effectively the internal control system to minimize the risks of material misstatements due to fraud or error in the preparation and presentation of the Interim Consolidated Financial Statements.

The Executive Officers hereby ensure that all the proper accounting books of the Group have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Group, and that all the accounting books have been prepared in accordance with the applicable Accounting System. The Executive Officers are also responsible for safeguarding the Group's assets and consequently have taken appropriate measures to prevent and detect frauds and other irregularities.

The Executive Officers hereby confirm that the Group has complied with the aforementioned requirements in preparation of the Interim Consolidated Financial Statements.

Statement of the legal representative

In the opinion of the legal representative, the Interim Consolidated Financial Statements give a true and fair view of the consolidated financial position of the Group as at 30 June 2026 and of its consolidated financial performance and consolidated cash flows for the accounting period from 1 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Consolidated Financial Statements.

Legal representative

M.S.D.N: 080...2365 CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

Le Tuan Nghia
25 August 2026

A&C AUDITING AND CONSULTING CO., LTD.

Head Office : 02 Truong Son St., Ward 2, Tan Binh Dist., Ho Chi Minh City, Vietnam Tel: +84 (028) 3547 2972 kttv@a-c.com.vn
Branch in Ha Noi : 40 Giang Vo St., Dong Da Dist., Ha Noi City, Vietnam Tel: +84 (024) 3736 7879 kttv.hn@a-c.com.vn
Branch in Nha Trang : Lot STH 06A.01, St. No.13, Le Hong Phong II Urban Area, Phuoc Hai Ward, Nha Trang City, Vietnam Tel: +84 (0258) 246 5151 kttv.nt@a-c.com.vn
Branch in Can Tho : I5-13 Vo Nguyen Giap St., Cai Rang Dist., Can Tho City, Vietnam Tel: +84 (0292) 376 4995 kttv.ct@a-c.com.vn

bakertilly A & C

www.a-c.com.vn

No. 2.0582/26/TC-AC

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE EXECUTIVE OFFICERS
1369 CONSTRUCTION JOINT STOCK COMPANY

We have reviewed the accompanying Interim Consolidated Financial Statements of 1369 Construction Joint Stock Company (hereinafter referred to as "the Company") and its subsidiaries (hereinafter collectively referred to as "the Group"), which were prepared on 25 August 2026, from page 5 to page 49, comprising the Interim Consolidated Statement of Financial Position as at 30 June 2026, the Interim Consolidated Statement of Income, the Interim Consolidated Statement of Cash Flows for the accounting period from 1 January 2026 to 30 June 2026 and the Notes to the Interim Consolidated Financial Statements.

Responsibility of the Executive Officers

The Company's Executive Officers are responsible for the preparation, true and fair presentation of the Group's Interim Consolidated Financial Statements in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Consolidated Financial Statements; and responsible for such internal control as the Executive Officers determine necessary to enable the preparation and presentation of the Interim Consolidated Financial Statements to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with the Vietnamese Standard on Review Engagements No. 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not give a true and fair view, in all material respects, of the consolidated financial position of the Group as at 30 June 2026 and of its consolidated financial performance and consolidated cash flows for the accounting period from 1 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements on the preparation and presentation of Interim Consolidated Financial Statements.

Other matter

The Report on review of the Group's Interim Consolidated Financial Statements for the accounting period from 1 January 2026 to 30 June 2026 has been prepared in both Vietnamese and English. In the event of any discrepancy between the two versions, the Vietnamese version shall prevail.

For and on behalf of
A&C Auditing and Consulting Co., Ltd.
Hanoi Branch

M.S.C.N: 0300449815-002 C.T.T.N.H.H CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C CHI NHÁNH HÀ NỘI P.GIẢNG VÕ - TP. HÀ NỘI

Le Van Khoa – Partner
Audit Practice Registration Certificate: No. 1794-2023-008-1
Authorized Signatory
Hanoi, 25 August 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(Full form)

As at 30 June 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A - CURRENT ASSETS	**100**		**1,258,340,099,542**	**1,274,260,589,964**
I. Cash and cash equivalents	**110**	**V.1**	**32,049,854,009**	**33,137,306,463**
1. Cash	111		29,983,151,535	33,137,306,463
2. Cash equivalents	112		2,066,702,474	-
II. Short-term financial investments	**120**		**150,007,230,778**	**237,074,699,784**
1. Trading securities	121		-	-
2. Provisions for diminution in value of trading securities	122		-	-
3. Short-term held-to-maturity investments	123	V.2a	150,007,230,778	237,074,699,784
4. Provisions for impairment of short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provisions for impairment of other short-term investments	126		-	-
III. Short-term receivables	**130**		**38,060,432,909**	**47,767,399,962**
1. Short-term trade receivables	131	V.3	21,208,517,104	23,962,926,253
2. Short-term prepayments to suppliers	132	V.4	6,286,822,279	8,746,572,901
3. Receivables based on the progress of construction contracts	134		-	-
4. Other short-term receivables	135	V.5a	10,565,093,526	15,057,900,808
5. Allowance for short-term doubtful debts	136		-	-
6. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**		**1,026,071,023,439**	**951,305,149,089**
1. Inventories	141	V.6	1,026,071,023,439	951,305,149,089
2. Allowance for devaluation of inventories	142		-	-
V. Short-term biological assets	**150**		-	-
1. Short-term consumable livestock	151		-	-
2. Short-term consumable crops/plants	152		-	-
3. Provisions for impairment of short-term biological assets	153		-	-
VI. Other current assets	**160**		**12,151,558,407**	**4,976,034,666**
1. Short-term deferred expenses	161	V.7	4,977,519,458	2,360,251,476
2. Deductible VAT	162		7,060,393,250	2,615,783,190
3. Taxes and other receivables from the State	163	V.15	113,645,699	-
4. Trading Government bonds	164		-	-
5. Other current assets	165		-	-

Interim Consolidated Statement of Financial Position (cont.)

ITEMS	Code	Note	Ending balance	Beginning balance
B - NON-CURRENT ASSETS	**200**		**386,849,536,875**	**264,973,105,875**
I. Long-term receivables	**210**		**19,661,650,000**	**19,465,000,000**
1. Long-term trade receivables	211		-	-
2. Long-term prepayments to suppliers	212		-	-
3. Other long-term receivables	215	V.5b	19,661,650,000	19,465,000,000
4. Allowance for long-term doubtful debts	216		-	-
II. Fixed assets	**220**		**29,805,266,935**	**26,394,367,542**
1. Tangible fixed assets	221	V.8	29,606,933,616	26,126,034,221
- *Historical costs*	*222*		*100,319,295,798*	*94,427,985,124*
- *Accumulated depreciation*	*223*		*(70,712,362,182)*	*(68,301,950,903)*
2. Finance lease assets	224		-	-
- *Historical costs*	*225*		-	-
- *Accumulated depreciation*	*226*		-	-
3. Intangible fixed assets	227		198,333,319	268,333,321
- *Historical costs*	*228*		*919,000,000*	*919,000,000*
- *Accumulated amortization*	*229*		*(720,666,681)*	*(650,666,679)*
III. Long-term biological assets	**230**		-	-
1. Bearer livestock	231		-	-
a) Immature bearer livestock	232		-	-
b) Mature bearer livestock	233		-	-
- *Historical costs*	*234*		-	-
- *Accumulated depreciation*	*235*		-	-
2. Long-term consumable livestock	236		-	-
3. Long-term consumable crops/plants	237		-	-
4. Provisions for impairment of long-term biological assets	238		-	-
IV. Investment properties	**240**	**V.9**	**546,875,027**	**765,625,025**
- Historical costs	241		3,500,000,000	3,500,000,000
- Accumulated depreciation	242		(2,953,124,973)	(2,734,374,975)
V. Long-term assets in progress	**250**	**V.10**	**103,757,059,033**	**3,210,038,700**
1. Long-term work in progress	251		-	-
2. Construction-in-progress	252		103,757,059,033	3,210,038,700
VI. Long-term financial investments	**260**		**228,994,852,536**	**211,312,612,640**
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262	V.2b	93,823,208,699	94,712,612,640
3. Investments in other entities	263	V.2c	114,800,000,000	116,600,000,000
4. Provisions for impairment of long-term investments in other entities	264		-	-
5 Long-term held-to-maturity investments	265	V.2a	20,371,643,837	-
6. Provisions for impairment of long-term held-to-maturity investments	266		-	-
VII. Other non-current assets	**270**		**4,083,833,344**	**3,825,461,968**
1. Long-term deferred expenses	271		1,010,759,447	670,267,463
2. Deferred income tax assets	272		626,969,179	502,376,712
3. Long-term components and spare parts	273		-	-
4. Other non-current assets	274		-	-
5 Goodwill	279	V.11	2,446,104,718	2,652,817,793
TOTAL ASSETS	**280**		**1,645,189,636,417**	**1,539,233,695,839**

ITEMS	Code	Note	Ending balance	Beginning balance
C - LIABILITIES	**300**		**767,013,669,585**	**647,096,305,392**
I. Current liabilities	**310**		**713,358,383,397**	**646,380,316,594**
1. Short-term trade payables	311	V.12	42,622,519,366	65,672,769,439
2. Short-term advances from customers	312	V.13	21,328,029,718	36,317,607,166
3. Payables for dividends and profit distributions	313	V.14	37,079,983,200	-
4. Short-term taxes and other obligations to the State Budget	314	V.15	15,434,140,118	19,909,287,127
5. Payables to employees	315		2,487,971,677	2,610,646,321
6. Short-term accrued expenses	316	V.16	447,949,147	1,246,095,549
7. Payables based on the progress of construction contracts	318		-	-
8. Short-term unearned revenue	319		70,500,000	130,954,545
9. Other short-term payables	320	V.17	148,553,656,099	94,123,815,788
10. Short-term borrowings and finance leases	321	V.18a	444,934,912,306	426,061,945,189
11. Short-term provisions	322		-	-
12. Bonus and welfare funds	323		398,721,766	307,195,470
13. Price stabilization fund	324		-	-
14. Trading Government bonds	325		-	-
II. Non-current liabilities	**330**		**53,655,286,188**	**715,988,798**
1. Long-term trade payables	331		-	-
2. Long-term advances from customers	332		-	-
3. Long-term taxes and other obligations to the State Budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Long-term unearned revenue	337		-	-
6. Other long-term payables	338		-	-
7. Long-term borrowings and finance leases	339	V.18b	52,637,796,000	206,000,000
8. Convertible bonds	340		-	-
9. Preferred shares	341		-	-
10. Deferred income tax liabilities	342		1,017,490,188	509,988,798
11. Long-term provisions	343		-	-
12. Science and technology development fund	344		-	-

ITEMS		Code	Note	Ending balance	Beginning balance
D -	**OWNERS' EQUITY**	**400**	**V.19**	**878,175,966,832**	**892,137,390,447**
1.	Owners' contribution capital	411		617,999,720,000	617,999,720,000
-	*Ordinary shares carrying voting rights*	*411a*		*617,999,720,000*	*617,999,720,000*
-	*Preferred shares*	*411b*		-	-
2.	Share premiums	412		-	-
3.	Bond conversion options	413		-	-
4.	Other sources of capital	414		-	-
5.	Treasury shares	415		-	-
6.	Differences on asset revaluation	416		-	-
7.	Foreign exchange differences	417		-	-
8.	Investment and development fund	418		3,500,000,000	3,000,000,000
9.	Other funds	419		-	-
10.	Retained earnings	420		79,670,363,846	90,699,183,546
-	*Retained earnings accumulated to the end of the previous period*	*420a*		*51,957,769,952*	*90,699,183,546*
-	*Retained earnings of the current period*	*420b*		*27,712,593,894*	-
11.	Non-controlling interests	429		177,005,882,986	180,438,486,901
	TOTAL RESOURCES	**440**		**1,645,189,636,417**	**1,539,233,695,839**

Approved on 25 August 2026

Prepared by	**Chief Accountant**	**Legal representative**
Do Thi Ninh	**Tran Thi Tuyet**	**Le Tuan Nghia**

M.S.D.N: 08... CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

INTERIM CONSOLIDATED STATEMENT OF INCOME

(Full form)

For the accounting period from 1 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period	
			Current year	Previous year
1. Revenue from sales of merchandise and rendering of services	01	VI.1	407,265,768,437	429,271,311,869
2. Revenue deductions	02		-	-
3. Net revenue from sales of merchandise and rendering of services	10		407,265,768,437	429,271,311,869
4. Cost of sales	11	VI.2	356,537,648,017	394,878,846,163
5. Gross profit/ (loss) from sales of merchandise and rendering of services	20		50,728,120,420	34,392,465,706
6. Gain/(loss) on disposal, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	7,315,857,000	26,037,132,052
8. Financial expenses	23	VI.4	6,073,906,800	7,054,569,683
In which: Borrowing costs	24		5,581,008,286	6,682,929,865
9. Selling expenses	25	VI.5	4,657,046,338	3,678,049,809
10. General and administration expenses	26	VI.6	10,892,120,152	10,087,376,694
11. Profit/ (loss) in joint ventures, associates	27		(889,403,941)	617,363,214
12. Net operating profit/ (loss)	30		35,531,500,189	40,226,964,786
13. Other income	31		2,594,647,860	374,872,568
14. Other expenses	32		510,370,441	131,282,313
15. Other profit/ (loss)	40		2,084,277,419	243,590,255
16. Total accounting profit/ (loss) before tax	50		37,615,777,608	40,470,555,041
17. Current income tax	51	V.15	7,929,314,268	8,407,753,529
18. Deferred income tax	52		382,908,924	121,861,901
19. Profit/ (loss) after tax	60		29,303,554,416	31,940,939,611
20. Profit/ (loss) after tax attributable to the Parent Company	61		27,712,593,894	31,018,851,660
21. Profit/ (loss) after tax attributable to non-controlling shareholders	62		1,590,960,522	922,087,951
22. Basic earnings per share	70	VI.7	448	502
23. Diluted earnings per share	71	VI.7	448	502

Approved on 25 August 2026

Prepared by	Chief Accountant	Legal representative
Do Thi Ninh	Tran Thi Tuyet	Le Tuan Nghia

M.S.D.N: 0800[illegible] CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

This statement should be read in conjunction with the Notes to the Interim Consolidated Financial Statements

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

(Full form)

(Indirect method)

For the accounting period from 1 January 2026 to 30 June 2026

Unit: VND

	ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period: Current year	Previous year
I.	**Cash flows from operating activities**				
1.	***Profit/ (loss) before tax***	***01***		***37,615,777,608***	***40,470,555,041***
2.	***Adjustments:***				
-	Depreciation and amortization of fixed assets and investment properties	02		3,709,524,587	4,545,208,702
-	Provisions and allowances	03		-	-
-	Exchange (gain)/ loss due to revaluation of monetary items in foreign currencies	04	VI.3,4	8,213,566	(94,230)
-	(Gain)/ loss from investing and financing activities	05	VI.3	(6,243,740,848)	(26,830,645,451)
-	Borrowing costs	06	VI.4	5,581,008,286	6,682,929,865
-	Others	07		-	-
3.	***Operating profit/ (loss) before changes in working capital***	***08***		***40,670,783,199***	***24,867,953,927***
-	(Increase)/ decrease in receivables	09		4,317,959,903	22,143,001,435
-	(Increase)/ decrease in inventories	10		(74,765,874,350)	(403,638,737,020)
-	Increase/ (decrease) in payables	11		15,289,971,776	441,341,573,754
-	Increase/ (decrease) in deferred expenses	12		(2,980,660,976)	(461,627,475)
-	(Increase)/ decrease in trading securities	13		-	-
-	Borrowing costs paid	14		(6,379,154,688)	(6,773,704,391)
-	Corporate income tax paid	15	V.15	(11,588,287,028)	(6,683,248,216)
-	Other cash inflows from operating activities	16		-	-
-	Other cash outflows from operating activities	17		(721,082,320)	(101,400,000)
	Net cash flows from operating activities	***20***		***(36,156,344,484)***	***70,693,812,014***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21		(106,281,205,958)	(1,237,817,273)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		1,777,000,000	646,074,074
3.	Cash outflows for lending, buying debt instruments of other entities	23		(63,158,000,000)	(233,324,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		129,196,000,000	310,351,000,000
5.	Investments in other entities	25	V.2c	(66,500,000,000)	(135,800,000,000)
6.	Proceeds from divestment of investments in other entities	26	V.2c	70,349,000,000	82,120,000,000
7.	Interests earned, dividends and profits received	27		5,869,695,686	10,706,615,804
	Net cash flows from investing activities	***30***		***(28,747,510,272)***	***33,461,872,605***

This statement should be read in conjunction with the Notes to the Interim Consolidated Financial Statements

Interim Consolidated Statement of Cash Flows (cont.)

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current period: Current year	Previous year
III. Cash flows from financing activities				
1. Proceeds from share issuance and capital contributions from owners	31		-	-
2. Repayment for capital contributions and re-purchases of stocks already issued	32		-	-
3. Proceeds from borrowings	33	V.18	292,823,367,473	303,625,237,653
4. Repayment for borrowings	34	V.18	(224,234,604,356)	(373,420,222,390)
5. Repayments for finance lease principal	35		-	-
6. Dividends and profits paid to the owners	36	V.19	(4,772,386,215)	-
Net cash flows from financing activities	***40***		***63,816,376,902***	***(69,794,984,737)***
Net cash flows during the period	**50**		**(1,087,477,854)**	**34,360,699,882**
Beginning cash and cash equivalents	**60**	**V.1**	**33,137,306,463**	**38,860,091,232**
Effects of fluctuations in foreign exchange rates	61		25,400	94,230
Ending cash and cash equivalents	**70**	**V.1**	**32,049,854,009**	**73,220,885,344**

Approved on 25 August 2026

Prepared by	Chief Accountant	Legal representative
Do Thi Ninh	Tran Thi Tuyet	Le Tuan Nghia

M.S.D.N: 0200... CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the accounting period from 1 January 2026 to 30 June 2026

I. GENERAL INFORMATION

1. Form of ownership
1369 Construction Joint Stock Company (hereinafter referred to as "the Company" or "Parent Company") is a joint stock company.

2. Operating fields
The Company operates in the fields of construction and installation, commercial business, service and real estate trading.

3. Business activities
The principal business activities of the Company include:

- Construction of industrial and irrigation works;
- Wholesale of processed mineral stones;
- Leasing construction machinery and equipment;
- Trading of real estate, investment properties for lease; and;

4. Normal operating cycle
The Group's normal operating cycle does not exceed 12 months, except for real estate investment and trading activities, for which the operating cycle is determined based on the implementation period of each project and may exceed 12 months.

5. Structure of the Group
The Group comprises the Parent Company and 4 subsidiaries under the control of the Parent Company. All subsidiaries are consolidated in these Interim Consolidated Financial Statements.

5a. List of consolidated subsidiaries

Name	Address of head office	Principal business activity	Proportion of beneficial interest		Proportion of voting rights	
			Ending balance	Beginning balance	Ending balance	Beginning balance
1369 Industrial Area JSC.	Hamlet 7, Giao Binh Commune, Ninh Binh Province	Construction and installation, trading and service	70.00%	70.00%	70.00%	70.00%
Dong A Construction and Consulting Co., Ltd.	No. 112 Nguyen Cong Hang Road, Zone 2 Y Na, Kinh Bac Ward, Bac Ninh Province	Construction, consulting and real estate trading	78.00%	78.00%	78.00%	78.00%
Toan Thang Co., Ltd.	245A Nguyen Luong Bang Road, Le Thanh Nghi Ward, Hai Phong City	Dealership of automobiles and other motor vehicles	51.00%	51.00%	51.00%	51.00%
Joint Stock Company for Implementing Group 4 Nghia Duc Ward New Urban Area Project	Residential Group 4, Bac Gia Nghia Ward, Lam Dong Province	Trading real estate	62.30%	62.30%	70.00%	70.00%

5b. ***List of associates accounted for in the Consolidated Financial Statements by using the equity method***

Name	Address of head office	Principal business activity	Proportion of beneficial interest		Proportion of voting rights	
			Ending balance	Beginning balance	Ending balance	Beginning balance
Gieng Day Quang Ninh Ceramic Construction JSC.	Viet Hung Ward, Quang Ninh Province	Manufacture of construction materials from clay	42.09%	42.09%	42.09%	42.09%
Sunfeel Vietnam JSC.	Phu Hoi Industrial Park, Duc Trong Commune, Lam Dong Province	Manufacture of silk	35.00%	35.00%	35.00%	35.00%
1369 Investment Consulting and Trading JSC.	No. 172 Truong Chinh Road, Le Thanh Nghi Ward, Hai Phong City	Trading real estate	45.00%	45.00%	45.00%	45.00%
Palmyland Joint Stock Company [(i)]	No. 222 Truong Chinh Road, Le Thanh Nghi Ward, Hai Phong City	Trading real estate	12.75%	12.75%	25.00%	25.00%

[(i)] An associate in which Toan Thang Co., Ltd. owns a 25% stake.

6. Number of employees

As at 30 June 2026, the Group had 216 employees (as at 1 January 2026: 212 employees).

7. Statement on information comparability in the Interim Consolidated Financial Statements

The corresponding figures of the previous period are comparable to those of the current period. During the period, the Group applied for the first time for Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance ("Circular 99"), which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") on guidelines for the Vietnamese Enterprise Accounting System, and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance ("Circular 43") amending and supplementing Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202") giving guidance on the preparation and presentation of Consolidated Financial Statements. Accordingly, certain items in the Interim Consolidated Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" and "Previous period" columns of the Interim Consolidated Financial Statements have been restated in accordance with the new classifications and terminology set out in Circular 99 and Circular 43 to ensure comparability. These changes do not affect the Group's total assets, total liabilities, owners' equity or profit after tax.

8. Other information

The Company's shares have been listed on the Hanoi Stock Exchange (HNX) under the stock code "C69" pursuant to Decision No. 216/QD-SGDHN dated 30 March 2017 issued by the Hanoi Stock Exchange. The date of transaction was 21 April 2017. The number of listed shares at the end of the accounting period was 61,799,972 shares, with a face value of VND 10,000 per share.

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

1. Accounting period

The Group's accounting period begins on 01 January and ends on 31 December annually.

2. Accounting currency

The accounting currency is the Vietnamese Dong (VND), as transactions are primarily conducted in VND.

III. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

1. Applicable Accounting System

The Group applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), The methods for the preparation and presentation of Consolidated Financial Statements are issued under Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202") and amended and supplemented by Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance ("Circular 43"), as well as the Ministry of Finance's guiding circulars giving guidance on the preparation and presentation of Interim Consolidated Financial Statements.

Adoption of the New Enterprise Accounting System

The fiscal year ended 31 December 2026 is the first year in which the Group adopts the Enterprise Accounting System under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to Circular 99 is carried out using the following methods:

- For changes in accounting policies for which Circular 99 provides specific transition guidance, the Group follows that guidance.
- For changes in accounting policies for which Circular 99 does not require retrospective or simplified retrospective adjustment, the Group applies the non-retrospective method.

2. Statement on the compliance with the Accounting Standards and System

The Executive Officers ensure the compliance with all the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, the methods for the preparation and presentation of Consolidated Financial Statements are issued under Circular 202 and amended and supplemented by Circular 43, as well as the Ministry of Finance's circulars giving guidance on the preparation and presentation of Interim Consolidated Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis of preparation of the Consolidated Financial Statements

The Consolidated Financial Statements are prepared on the accrual basis accounting (except for information related to cash flows), in accordance with the historical cost convention and on the going-concern basis.

The classification of assets and liabilities as current and non-current is based on the Group's normal operating cycle as disclosed in Note I.4.

Assets and liabilities directly related to real estate investment and trading activities are classified as current if they are expected to be recovered, sold, consumed or settled within the normal operating cycle of the relevant project, even when the expected recovery or settlement period exceeds 12 months after the reporting date. Accordingly, borrowings used directly to finance the investment and development of a specific real estate project and expected to be settled within the normal operating cycle of that project are classified as current liabilities. The same normal operating cycle is applied when classifying assets and liabilities related to the same real estate project as current or non-current.

The Interim Consolidated Financial Statements have been prepared in both Vietnamese and English, in which the Interim Consolidated Financial Statements in Vietnamese are the official statutory financial statements of the Group. The Interim Consolidated Financial Statements in English have been translated from the Vietnamese version. In the event of any discrepancy between the two versions, the Vietnamese version shall prevail.

2. Basis of consolidation

The Interim Consolidated Financial Statements include the Interim Combined Financial Statements of the Parent Company and the Interim Financial Statements of its subsidiaries. A subsidiary is a business that is controlled by the Parent Company. The control exists when the Parent Company has the power to directly or indirectly govern the financial and operating policies of the subsidiary to obtain economic benefits from its activities. In determining the control power, the potential voting right arising from share call options, debt or equity instruments that are convertible into ordinary shares at the end of the accounting period shall be taken into consideration.

The business performance results of the subsidiaries that are acquired or disposed of during the period are included in the Interim Consolidated Statement of Income from the date of acquisition or until the date of disposal of those subsidiaries.

The Interim Financial Statements of the Parent Company and its subsidiaries used for consolidation are prepared for the same accounting period and apply consistent accounting policies for similar transactions and events in similar circumstances. In case the subsidiary's accounting policies are different from those that are applied consistently within the Group, the appropriate adjustments should be made to the subsidiary's Financial Statements before they are used to prepare the Interim Consolidated Financial Statements.

Intra-group balances in the Statement of Financial Position and intra-group transactions and unrealized intra-group gains resulting from these transactions are eliminated when preparing the Interim Consolidated Financial Statements. Unrealized losses resulting from intra-group transactions are also eliminated unless costs that cause those losses cannot be recovered.

Non-controlling interests ("NCI") include the gains or losses of the subsidiary's operating results and net assets that are not held by the Group and are presented in a specific item in the Interim Consolidated Statement of Income and the Interim Consolidated Statement of Financial Position (as a part of the owner's equity). NCI include the value of NCI at the date of initial business combination and those in the changes of owner's equity commencing from that date. Losses arising in the subsidiary are allocated to NCI based on the non-controlling shareholders' ownership rate in the subsidiary, even if those losses excess the non-controlling shareholders' ownership in the net assets of the subsidiary.

3. Cash and cash equivalents

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term investments with an original maturity of no more than three months from the date of investment (from the date of purchase to the maturity date), which are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value at the reporting date. Cash and cash equivalents are not subject to any restrictions on use.

4. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments when the Group has the intent and ability to hold them until the maturity date. The Group's held-to-maturity investments comprise solely certificates of deposit, held-to-maturity loans held for the purpose of earning periodic interest.

Held-to-maturity investments are initially recognized at cost, comprising the purchase price and directly attributable transaction costs, such as transaction fees and brokerage commissions. Any accrued interest relating to periods before the acquisition date is deducted from the cost of the investment upon initial recognition. Subsequently, held-to-maturity investments are carried at cost. Interest income arising after the acquisition date is recognized in financial income on an accrual basis.

A provision for impairment of held-to-maturity investments is recognized when there is evidence that part or all of the investment may not be recoverable and the amount of the loss can be reliably measured. Increases or decreases in provisions for impairment of held-to-maturity investments at the end of the accounting period are recognized in "Financial expenses".

Investments in associates

An associate is an entity which the Group has significant influence but does not have the right to control its financial and operating policies. Significant influence is the right to participate in making resolution on the associate's financial and operating policies but not control those policies.

Investments in associates are recognized in accordance with the equity method. Accordingly, the investments in associates are presented in the Interim Consolidated Financial Statements by the initial investment costs and adjusted for changes in benefits on net assets of associates after the investment date. If the benefits of the Group in losses of the associates are higher than or equal to book value of the investments, the value of investments will be presented in the Interim Consolidated Financial Statements as zero unless the Group has an obligation to make the payment instead of the associates.

Where the Group has an obligation to make payments on behalf of the associate in respect of secured debts or commitments to pay:

- If the Group has undertaken to bear the losses of the associate or has permitted the associate not to repay or reimburse the Group for a debt that the Group has settled on its behalf, the loss in the associate or the debt settlement that the Group is required to bear is recognized as an expense in the Consolidated Financial Statements.
- If the Group has no commitment to bear losses on behalf of the associate and the associate has undertaken to repay or reimburse the Group for the debt that the Group has settled on its behalf, then when settling the debt on behalf of the Associate, the Group recognizes a receivable from the associate corresponding to the payment made to the creditor; at the same time, the Group monitors and assesses the recoverability of this receivable to establish an Additional provision/allowance for doubtful debts (if any).

The Interim Financial Statements of the associates are prepared for the same accounting period of the Group. In case the accounting policies of an associate are different from those consistently applied in the Group, the Interim Financial Statements of that associate will be suitably adjusted before being used to prepare the Interim Consolidated Financial Statements.

Unrealized gains and losses from transactions with associates are eliminated by the proportion belong to the Group when preparing the Interim Consolidated Financial Statements.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include such investments in equity instruments that do not enable the Group to have the control, joint control or significant influence on these entities.

Investments in equity instruments of other entities are initially recognized at cost, including the cost of purchase or capital contributions plus other directly attributable costs (transaction costs, brokerage fees, consulting fees, audit fees, duties, taxes, and bank charges, etc.). Specifically, when the Group borrows funds to invest in the equity instruments of other entities, interest expenses are recognized as financial expenses and are not capitalized. Where an investment is made using non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the transaction date. Subsequent to initial recognition, these investments are carried at cost.

Dividends and profit distributions of the previous periods prior to the acquisition of the investment are deducted from the cost of the investment. Dividends and profit distributions of the periods after the acquisition date are recognized as financial income. Stock dividends received are tracked only in terms of the additional number of shares received, and the value of such shares is not recognized as income.

Provisions for impairment of investments in equity instruments of other entities are made as follows: For investments where fair value cannot be determined at the reporting date, provisions are established based on the losses incurred by the investees, with the amount calculated as the Group's ownership interest in each investee's actual contributed charter capital at the end of the accounting period, multiplied by the difference between the investee's actual contributed charter capital and its owners' equity at the same date.

Increases or decreases in provisions for impairment of investments in equity instruments of other entities at the end of the accounting period are recognized in "Financial expenses".

5. Receivables

Receivables are presented at their carrying amount less allowance for doubtful debts.

Receivables are classified as trade receivables or other receivables based on the following principles:

- Trade receivables represent amounts of a commercial nature arising from purchase and sale transactions between the Group and customers that are independent of the Group.
- Other receivables represent amounts of a non-commercial nature that do not arise from purchase and sale transactions.

Receivables are tracked in detail by debtor, maturity, and original currency.

Trade receivables and other receivables are classified as short-term or long-term in the Statement of Financial Position based on their remaining maturity at the end of the accounting period.

An allowance for doubtful debts is made for each doubtful receivable after offsetting against the corresponding payable, if any. The amount of the allowance is determined based on the ageing of overdue receivables or the estimated loss that may be incurred, as follows:

- For overdue receivables:
  - 30% of the receivable amount overdue from 6 months to less than 1 year;
  - 50% of the receivable amount overdue from 1 year to less than 2 years;
  - 70% of the receivable amount overdue from 2 years to less than 3 years; and
  - 100% of the receivable amount overdue from 3 years or more.
- For receivables that are not yet overdue but are considered unlikely to be recovered, the allowance is made based on the estimated loss.

Increases or decreases in allowance for doubtful debts at the end of the accounting period are recognized in "General and administration expenses".

6. Inventories

Inventories are recognized at the lower of cost and net realizable value.
Costs of inventories are determined as follows:

- Raw materials and merchandise: Costs comprise costs of purchases and other directly attributable costs incurred in bringing the inventories to their present location and condition.
- Work in progress: Costs comprise main materials, labor and other directly attributable costs.

- Finished goods: Costs comprise costs of materials, direct labor and directly attributable general manufacturing expenses allocated on the basis of normal operation.

The cost of inventories is determined using the weighted average method and recorded in accordance with the perpetual inventory system.

Net realizable value is the estimated selling prices of inventories in an ordinary course of business less the estimated expenses on product completion and other necessary expenses to make the sale.

An allowance for devaluation of inventories is made for each inventory item or work-in-progress service whose original costs exceed its net realizable value. Increases or decreases in the allowance at the end of the accounting period are recognized in "Costs of sales".

7. Deferred expenses

Deferred expenses represent actual expenses incurred, including both prepaid and non-prepaid expenses, that relate to the results of production and business activities over multiple accounting periods and are allocated to the production and business expenses of the relevant accounting periods.

Deferred expenses are classified in the Statement of Financial Position as short-term when the allocation period does not exceed 12 months or falls within one normal operating cycle, and as long-term when the allocation period exceeds 12 months or is longer than one normal operating cycle. Long-term deferred expenses are not reclassified as short-term deferred expenses when preparing the Financial Statements.

Allocation for deferred expenses to production and business expenses is performed for each period based on the nature and extent of each type of expense to select the appropriate allocation method and criteria. The timing and methods for allocating the Group's deferred expenses are as follows:

Tools

Expenses for tools in use are amortized on a straight-line basis over a maximum period of 36 months.

Prepaid land rental

Prepaid land rental represents the land rent paid for the land currently being used by the Group. Prepaid land rental is allocated to expenses on a straight-line basis over the lease term (26 years and 10 months).

Consultancy and brokerage expenses

The brokerage fees payable by the Company for consultancy services relating to product development and the exclusive management of sales distribution for the entire the Thai Hoc – Binh Giang Real Estate Project.

Other deferred expenses

Other deferred expenses are allocated on a straight-line basis over the effective period of the relevant cost during the period.

8. Tangible fixed assets

Tangible fixed assets are stated at historical costs less accumulated depreciation.
The historical costs of a tangible fixed asset include all costs incurred by the Group to acquire the asset up to the date it is ready for use.

Subsequent expenditures are capitalized as part of the cost of fixed assets only when it can be clearly demonstrated that the expenditures will result in future economic benefits expected to flow to the entity from the use of such assets. Those that do not meet these criteria are recognized as operating expenses during the period in which they are incurred. For fixed assets that require periodic repairs and maintenance in accordance with technical requirements, significant periodic repair and maintenance costs are recognized as deferred expenses and amortized to production and operating expenses until the next scheduled repair and maintenance.

When a tangible fixed asset is sold or disposed of, its historical costs and accumulated depreciation are written off, and any gain or loss arising from disposal is recognized in profit or loss during the period.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The useful lives and depreciation methods are reviewed at least at the end of each fiscal year and adjusted if necessary. The number of years for various classes of tangible fixed assets are as follows:

Class of fixed assets	Number of years
Buildings and structures	05 – 25
Machinery and equipment	03 – 15
Means of transportation	05 – 10
Office equipment	03 – 06

9. Investment properties

Investment properties refers to buildings own by the Group, which are held for the purpose of earning rentals

Investment property for lease is determined by its historical costs less accumulated depreciation.

The historical costs of investment properties include all the expenses incurred by the Group or the fair value of the consideration transferred to acquire the investment properties up to the date of acquisition or completion of construction.

Subsequent expenditure on an investment property is added to its carrying amount when it is probable that the expenditure will enable the investment property to generate future economic benefits in excess of the originally assessed level of performance. All other subsequent expenditure is expensed during the period in which it is incurred.

When investment properties are sold or disposed, their historical costs and accumulated depreciation are written off, and the resulting gain or loss is presented on a net basis under the line item "Gain/Loss on the Sale or Liquidation of Investment Properties" in the Statement of Income.

Investment properties held to earn rentals are depreciated using the straight-line method based on their estimated useful life. The Group's investment properties are depreciated over a period of 8 years.

A transfer from owner-occupied property to investment property is made only when the owner ceases to occupy the property and commences leasing it to another party under an operating lease. A transfer from inventories to investment property is made only when the owner commences leasing the property to another party under an operating lease. Property under construction is transferred to investment property upon completion of construction and handover, when it is put in use for rental purposes or held for capital appreciation.

A transfer from investment property to owner-occupied property is made only when the owner commences occupying the property. A transfer from investment property to inventories is made only when the owner decides to repair, renovate or upgrade the property for sale. When an investment property is sold without undergoing repair, renovation or upgrading, it continues to be recognized as investment property until disposal and is not transferred to inventories.

A transfer between investment property, owner-occupied property and inventories does not change the carrying amount of the property transferred or its cost for measurement or financial reporting purposes.

10. Construction-in-progress

Construction-in-progress represents costs directly attributable to assets under construction and machinery and equipment under installation, including borrowing costs capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs ("VAS 16"). Assets in the progress of construction and installation are stated at cost and are not depreciated until construction or installation is completed and the assets are handed over and put in use. Upon completion, all costs are transferred to the appropriate asset category based on their actual intended use, including tangible fixed assets, intangible fixed assets, investment properties or inventories, and depreciation or amortization commences when the assets are put in use.

Expenses for upgrades and renovations of fixed assets currently in progress are accounted for separately and, upon completion, are added to the historical costs of the corresponding fixed assets.

Routine repair and maintenance costs incurred periodically to maintain fixed assets in normal operating condition are recognized as production and operating expenses during the period in which they are incurred. For fixed assets that require periodic repairs and maintenance in accordance with technical requirements, the related costs are accumulated separately. Upon completion, such costs are transferred to deferred expenses and amortized to production and operating expenses until the next scheduled maintenance.

11. Business combinations and goodwill

The business combination is accounted for using the purchase method. Costs of business combination include the fair value at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the Group in exchange for control of the acquiree plus any costs directly attributable to the business combination. The assets acquired, identifiable liabilities and contingent liabilities in a business combination are recognized at fair value as of the date of obtaining control.

For a business combination achieved in stages, the costs of the business combination include the consideration transferred at the date of obtaining control of the subsidiary and the previous consideration transferred which have been revaluated at fair value on the above-mentioned date. The difference between the investment's revaluated cost and its historical cost is recognized as the profit or loss if before the date of obtaining control, the Group does not have a significant influence on the investee, and the investment is accounted for using the cost method. If before the date of obtaining control, the Group has a significant influence on the investee, and the investment is accounted for using the equity method, the difference between the investment's revaluated cost and its value under the equity method is recognized into the profit or loss, and the difference between its value under the equity method and its historical cost is recognized directly into "Retained earnings" in the Interim Consolidated Statement of Financial Position.

The excess of the business combination cost over the Group's interest in the net fair value of the identifiable assets, liabilities, and contingent liabilities at the date of obtaining control of the subsidiary is recorded as goodwill. If the Group's interest in the net fair value of the identifiable assets, liabilities, and contingent liabilities at the date of obtaining control of the subsidiary exceeds the cost of the business combination, the difference is recorded in the Interim Consolidated Statement of Income.

Goodwill is amortized over 10 years on a straight-line basis. If there are indicators that the goodwill is impaired with the impairment loss exceeds the annually allocated amount, the higher amount will be recorded in the Interim Consolidated Statement of Income.

Non-controlling interests at the date of initial business combination are determined on the basis of the non-controlling shareholders' ownership in the net fair value of assets, liabilities and contingent liabilities recognized.

12. Business cooperation contract ("BCC")

A business cooperation contract ("BCC") is a contractual arrangement between two or more parties to jointly undertake an economic activity without establishing a separate legal entity. The accounting method applied is determined based on the substance of each contract, particularly whether joint control exists. Joint control exists when decisions about the relevant activities of the BCC require the unanimous consent of all parties sharing control, regardless of their capital contribution ratios or the legal form of the contract.

In all cases, when the Group is the party receiving cash or other assets contributed by the other parties to the BCC, the amounts received are recognized as liabilities and are not recognized as equity.

BCCs in the form of sharing post-tax profit (BCC with joint control)

The parties are entitled to share in the profits only when the BCC is profitable and are required to bear the losses when the BCC incurs losses. When the Group is designated as the party responsible for accounting and tax finalization for the BCC, it records all revenue and expenses arising from the BCC in its accounting records in order to determine the BCC's operating results and tax obligations. However, in its Statement of Income, the Group recognizes only the portion of revenue and expenses corresponding to the share to which it is entitled or the losses it is required to bear under the BCC.

13. Payables and accrued expenses

Payables and accrued expenses are recognized for amounts to be paid in the future in respect of goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

Payables are classified as trade payables, accrued expenses or other payables based on the following principles:

- Trade payables represent payables of a commercial nature arising from purchases of merchandise, services and assets from suppliers that are independent of the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers during the period but not yet paid because the supporting accounting documents and records are not yet complete; amounts payable to employees for vacation pay; and other operating expenses to be accrued, such as expenses incurred during seasonal production shutdowns and accrued interest expenses.
- Other payables represent payables of a non-commercial nature that do not arise from purchases, sales or the provision of merchandise and services.

Payables and accrued expenses are classified as current and non-current in the Statement of Financial Position based on their remaining settlement periods at the end of the accounting period.

14. Payable for dividends and profit distributions

Dividends/profits are recognized as payables when the Group has no discretion to avoid the obligation to pay dividends to shareholders in accordance with securities laws/the Law on Enterprises and the Company's Charter.

15. Provisions

Provisions are recognized when the Group has a present obligation (a legal obligation or constructive obligation) arising from a past event, the settlement of which is likely to result in an outflow of economic benefits, and the amount of the obligation can be reliably estimated.

The recognized amount of a provision is the best estimate of the amount the Group will have to pay to settle the current obligation at the end of the accounting period.

The Group's provisions include:

Provisions for warranty for construction projects

Provisions for warranty for construction projects are established for each construction project with a warranty commitment.

The provision for warranty for construction projects is set at 2% to 5% of the revenue from each construction project recognized during the period for which the contract includes a warranty commitment, in accordance with legal regulations.

Increases or decreases in the required provision for warranties on construction projects at the end of the accounting period are recognized in "Selling expenses". Upon expiry of the warranty period, any unused balance of the provision is reversed against "Selling expenses".

16. Owners' equity

Owners' contribution capital

Owners' contribution capital is recorded according to the actual amounts invested by the shareholders.

17. Profit distribution

Profit after tax is distributed to the shareholders after appropriation to funds under the Charter of the Company as well as legal regulations and approved by the General Meeting of Shareholders.

The profit distribution to shareholders takes into account non-monetary items included in retained earnings after tax that may affect cash flows and the ability to pay dividends, such as gains from revaluation of assets invested in other entities, gains from revaluation of monetary items, financial instruments and other non-monetary items.

18. Recognition of revenue and income

Revenue from sales of merchandise

Revenue from sales of merchandise shall be recognized when the Group satisfies its performance obligation under the contract by transferring control of the merchandise, finished goods to the customer and all of the following conditions are satisfied:

- The Group has transferred substantially all the risks and rewards incidental to ownership of the merchandise and finished goods to the customer;
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the merchandise and finished goods sold;
- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the sale transaction will flow to the Group; and
- The costs incurred or to be incurred in respect of the sale transaction can be measured reliably.

Revenue from rendering of services

Revenue from rendering of services shall be recognized when the Group satisfies its performance obligation under the contract and all of the following conditions are satisfied:

- The amount of revenue can be measured reliably. When the contract stipulates that the buyer is entitled to return the services rendered under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to return the services rendered.
- It is probable that the economic benefits associated with the rendering of services will flow to the Group.
- The stage of completion of the transaction at the end of reporting period can be measured reliably.
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

In the case that the services are rendered in several accounting periods, revenue is recognized on the basis of the stage of completion as of the balance sheet date

Revenue from sales of inventory properties

Revenue from sales of inventory properties of which the Group is the project owner shall be recognized when all of the following conditions are satisfied:

- The inventory properties have been fully completed and handed over to the buyer, and the Group has transferred substantially all the risks and rewards incidental to ownership of the properties to the buyer;
- The Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the properties;
- Revenue can be measured reliably;
- It is probable that the economic benefits associated with the sale of inventory properties will flow to the Group; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

When the customer has the right to fit out the property and the Group carries out the fit-out works in accordance with the customer's design, specifications and requirements under a separate fit-out contract, revenue is recognized upon completion and handover of the shell to the customer.

Revenue from construction contracts

A construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

Construction contract revenue comprises the initial amount agreed in the contract and variations arising during contract performance that are mutually agreed by the parties, including changes in the scope of work, additional work requests, incentive payments for early completion, and claims for reimbursement of costs incurred in excess of the contract price, provided that such amounts can be measured reliably and it is probable that they will be approved.

When the outcome of the construction contracts can be estimated reliably, for construction contracts under which the contractor is entitled to payments based on the value of work performed, contract revenue and related costs are recognized by reference to the completed work certified by the customer and reflected in issued invoices.

Increases or decreases in the volume of construction work, claims for compensation and other amounts receivable are recognized as revenue only when they have been agreed with the customer.

When the outcome of a construction contract cannot be estimated reliably:

- Revenue is recognized only to the extent of contract costs incurred that are probable of recovery.
- Contract costs are recognized as expenses when they are incurred.

Interest income

Interest income is recognized on a time-proportion basis using the effective interest rate for each period.

Distributable profits

Distributed profits are recognized when the Group is entitled to receive profits from investment activities. Only the portion of profits relating to the period after the investment date is recognized as financial income; the portion relating to the period prior to the investment date is recognized as a reduction in the historical cost of the investment. Stock dividends received are not recognized as financial income and do not result in an increase in the carrying amount of the investment. Only the additional number of shares is tracked. The value of such shares is not recorded as an increase in the carrying amount of the investment.

19. Borrowing costs

Borrowing costs include interest expenses and other expenses incurred directly in connection with the borrowings.

Borrowing costs are recognized as expenses when incurred, unless they qualify for capitalization.

Borrowing costs directly related to the construction or production of qualifying assets that take a substantial period of time (more than 12 months) to be ready for their intended use or for sale are capitalized as part of the asset's cost when the entity is certain to derive future economic benefits from the asset and the borrowing costs can be reliably measured.

The capitalization of borrowing costs begins when all three of the following conditions are met simultaneously:

- Costs related to the construction or production of the asset have been incurred;
- Borrowing costs have been incurred; and
- The activities necessary to prepare the assets for its intended use or sale are in progress.

Capitalization is suspended during periods when the construction or production process is abnormally interrupted. Capitalization ceases when the major activities necessary to prepare the asset for use or sale have been completed.

For borrowings made specifically for the construction or production of a qualifying asset, the amount of borrowing costs eligible for capitalization is the actual borrowing costs incurred, less any investment income earned on the temporary investment of such borrowings.

20. Expenses

Expenses are decreases in economic benefits and are recognized when transactions occur or when it is probable that they will arise in the future, regardless of whether payment has been made. Expenses are recognized even when they are not yet due for payment, provided that it is probable that they will be incurred, in order to comply with the principles of prudence and capital maintenance.

When the Group recognizes revenue, it also recognizes the corresponding expenses incurred in generating that revenue. Such expenses include expenses incurred during the period in which the revenue is generated, expenses incurred in prior periods, and accrued expenses attributable to the revenue of that period. When the matching principle conflicts with the principle of prudence, expenses are recognized based on the substance of the transaction and the Vietnamese Accounting Standards to ensure that the transaction is presented faithfully and fairly.

21. Corporate income tax

The Group's corporate income tax accounting policy is applied in accordance with Corporate Income Tax Law No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 December

2025 issued by the Government, providing detailed guidance on the implementation of certain articles of the Corporate Income Tax Law, relevant guidance issued by the Ministry of Finance, and other applicable laws and regulations.

Corporate income tax includes current income tax and deferred income tax.

Current corporate income tax
Current income tax expense is the amount of corporate income tax payable calculated based on taxable income for the year and the current corporate income tax rate. The difference between taxable income and accounting profit results from adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax losses carried forward.

Each quarter, the Group determines and records the estimated corporate income tax payable based on its provisional corporate income tax return. At the end of the accounting period, the Group determines the actual corporate income tax payable based on its annual corporate income tax finalization return and adjusts for any differences from the amounts provisionally recorded during the year.

Deferred income tax
Deferred income tax represents corporate income tax payable or recoverable in future periods as a result of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their respective tax bases.

Deferred income tax liabilities are recognized for all taxable temporary differences, except those arising from the initial recognition of an asset or a liability in a transaction that, at the time of the transaction, affects neither accounting profit nor taxable income.

Deferred income tax assets are recognized for all deductible temporary differences to the extent that it is probable that sufficient future taxable profits will be available against which such temporary differences can be utilized. Deferred tax assets are also recognized for unused tax losses and unused tax credits to the extent that sufficient future taxable profits will be available against which they can be utilized. Deferred tax assets and deferred tax liabilities arising from transactions recognized directly in equity are not recognized in deferred corporate income tax expense.

The carrying amount of deferred tax assets is reviewed at the end of each accounting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax assets to be recovered.

Deferred tax assets and deferred tax liabilities are measured at the tax rates expected to apply in the financial year in which the assets are recovered or the liabilities are settled, based on the tax rates and tax laws enacted at the end of the accounting period.

When preparing the Statements of Financial Position, deferred income tax assets and deferred income tax liabilities shall be offset when:

- The Group has the legal right to offset current income tax assets against current income tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to corporate income taxes levied by the same taxation authority:
    - For the same taxable entity; or
    - The Group intends to settle current income tax liabilities and current income tax assets on a net basis, or to recover the tax assets and settle the tax liabilities simultaneously, in each future period in which significant amounts of deferred income tax liabilities or deferred income tax assets are settled or recovered.

22. Related parties

Parties are considered to be related when one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are also considered to be related when they are subject to common control.

Related parties of the Group include:

- Associates.
- Individuals with direct or indirect voting rights that result in significant influence over the Company, including the members of Board of Directors and their close family members.
- Key management personnel with the authority and responsibility to plan, direct, and control the Company's operations, including the Executive Officers, the Board of Supervisors, other management personnel, and their close family members.
- Enterprises in which individuals belonging to the above groups directly or indirectly hold a sufficiently large voting interest to exercise significant influence over those enterprises, including enterprises owned by key management personnel or major shareholders of the Company and enterprises that have key management personnel in common with the Company.

Close family members of an individual are those who can influence or be influenced by that individual when transacting with the Group, including their parents, spouse, children, and siblings.

Based on the substance of the economic relationship and with reference to international practice, the Group also considers the parties that the BCC with jointly control with the Group to be related parties.

Transactions between related parties are transfers of resources or obligations between such parties, regardless of whether they involve consideration.

In considering related party relationships, the substance of the relationship is given greater consideration than its legal form.

23. Segment reporting

A business segment is a distinguishable component of the Group that is engaged in producing or providing an individual product or service, or a group of related products or services, and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of the Group that is engaged in producing or providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of business segments operating in other economic environments

The nature of risks and returns is the primary basis for determining whether the primary segment reporting format is based on business segments or geographical segments. If risks and rates of return are affected mainly by differences in products and services, the primary segment reporting format is based on business segments and the secondary segment reporting format is based on geographical segments. Conversely, if risks and rates of return are affected mainly by differences in geographical areas, the primary segment reporting format is based on geographical segments and the secondary segment reporting format is based on business segments. The Group's organizational and management structure and internal financial reporting system are the principal basis for determining the primary and secondary segment reporting formats.

A segment is required to be reported if the majority of its revenue is derived from sales of merchandise and rendering of services to external customers and it meets at least one of the following thresholds:

- The segment's revenue accounts for 10% or more of the total revenue of all segments; or

- The segment result accounts for 10% or more of the combined results of all profitable segments or the combined losses of all loss-making segments, whichever is greater in absolute amount; or
- The segment's total assets account for 10% or more of the total assets of all segments.

The segment information is prepared and presented in conformity with the accounting policies applied for the preparation and presentation of the Group's Consolidated Financial Statements.

V. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

Cash and cash equivalents held by the entity that are not restricted on their use, including

	Ending balance	Beginning balance
Cash on hand	13,055,193,746	9,326,755,221
Demand deposits	16,927,957,789	23,810,551,242
Vietnam Bank for Agriculture and Rural Development	*41,320,595*	*8,908,646,725*
Vietnam Joint Stock Commercial Bank for Industry and Trade	*10,200,303,213*	*10,455,845,206*
Other banks and organizations	*6,686,333,981*	*4,446,059,311*
Cash equivalents	2,066,702,474	-
1-month term deposit at Vietnam Joint Stock Commercial Bank for Industry and Trade	*2,066,702,474*	-
Total	**32,049,854,009**	**33,137,306,463**

2. Financial investments

2a. Held-to-maturity investments

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
Certificate of deposit [(i)]	***34,096,513,259***	-	***28,588,974,341***	-
Vietnam Prosperity Joint Stock Commercial Bank – Hai Duong Branch	33,358,000,000	-	28,196,000,000	-
Accrued interest income of certificates of deposit	738,513,259	-	392,974,341	-
Short-term loans to related parties	**57,630,991,328**	-	**67,976,273,643**	-
Gieng Day Quang Ninh Ceramic Construction JSC.	-	-	5,201,643,836	-
Principal	-	-	*5,000,000,000*	-
Interest	-	-	*201,643,836*	-
Sunfeel Vietnam JSC.	27,985,512,328	-	33,125,917,807	-
Principal	*26,800,000,000*	-	*32,400,000,000*	-
Interest	*1,185,512,328*	-	*725,917,807*	-
Ms. Nguyen Thi Thanh Hai	29,645,479,000	-	29,648,712,000	-
Principal	*29,500,000,000*	-	*29,500,000,000*	-
Interest	*145,479,000*	-	*148,712,000*	-
Short-term loans to individuals	**58,279,726,191**	-	**104,908,355,905**	-
Ms. Vu Thi Nga	9,000,000,000	-	25,000,000,000	-
Mr. Nguyen Tien Dai	19,000,000,000	-	19,000,000,000	-

	Ending balance		Beginning balance	
	Original cost	**Provision**	**Original cost**	**Provision**
Mr. Vuong Anh Tuan	30,000,000,000	-	30,000,000,000	-
Loans to other individuals	-	-	29,600,000,000	-
Accrued interest income on loans	279,726,191	-	1,308,355,905	-
Long-term loans to related parties	***20,371,643,837***	-	-	-
Sunfeel Vietnam JSC.	20,000,000,000	-	-	-
Accrued interest income on loans	371,643,837	-	-	-
Entrusted investment	-	-	***35,601,095,895***	-
Mr. Nguyen Tien Dai	-	-	16,000,000,000	-
Mr. Pham Ngoc Diep	-	-	15,000,000,000	-
Ms. Mai Thi Thuy Dung	-	-	4,000,000,000	-
Loan interest income	-	-	601,095,895	-
Total	**170,378,874,615**	-	**237,074,699,784**	-

(i) Certificates of deposit held by VPBank SMBC Finance Company Limited, with a maturity of 6 months, and interest rates ranging from 8.2% to 8.7% per annum. All certificates of deposit have been pledged as collateral for the Group's bank loans.

Additional information on loans:

Company/Individual Name	*Term*	*Interest rate per annum*	*Collateral*
Sunfeel Vietnam JSC.	9–36 months	8%–10%	Inventories at Sunfeel Vietnam JSC.
Ms. Nguyen Thi Thanh Hai	6 months	2%	Land Use Right Certificate
Mr. Nguyen Tien Dai	6 months	2%	4,920,000 shares in Palmyland JSC.
Mr. Vuong Anh Tuan	6 months	2%	5,850,000 shares in Ha Noi South Infrastructure Development and Investment JSC.
Ms. Vu Thi Nga	6 months	5%	Land Use Right Certificate

2b. *Investments in associates*

	Ending balance			Beginning balance		
	Original cost	**Profit after the investment date**	**Value of ownership**	**Original cost**	**Profit after the investment date**	**Value of ownership**
Gieng Day Quang Ninh Ceramic Construction JSC.	10,000,000,000	1,927,215,301	11,927,215,301	10,000,000,000	757,553,645	10,757,553,645
1369 Investment Consulting and Trading JSC.	27,000,000,000	(84,567,412)	26,915,432,588	27,000,000,000	(74,440,865)	26,925,559,135
Sunfeel Vietnam JSC.	15,000,000,000	(2,139,202,652)	12,860,797,348	15,000,000,000	29,499,860	15,029,499,860
Palmyland JSC.	42,000,000,000	119,763,462	42,119,763,462	42,000,000,000	-	42,000,000,000
Total	**94,000,000,000**	**(176,791,301)**	**93,823,208,699**	**94,000,000,000**	**712,612,640**	**94,712,612,640**

Details of the number of shares held by the Group and the corresponding proportion of ownership interest are as follows:

	Ending balance		Beginning balance	
	Number shares	Proportion of ownership interest (%)	Number shares	Proportion of ownership interest (%)
Gieng Day Quang Ninh Ceramic Construction JSC.	1,000,000	42.09%	1,000,000	42.09%
1369 Investment Consulting and Trading JSC.	2,700,000	45.00%	2,700,000	45.00%
Sunfeel Vietnam JSC.	2,691,925	35.00%	2,691,925	35.00%
Palmyland JSC.	4,200,000	25.00%	4,200,000	25.00%

The value of the Group's ownership in the associates is as follows:

	Beginning balance	Profit/(loss) during the period	Ending balance
Gieng Day Quang Ninh Ceramic Construction JSC.	10,757,553,645	1,169,661,656	11,927,215,301
1369 Investment Consulting and Trading JSC.[(ii)]	26,925,559,135	(10,126,547)	26,915,432,588
Sunfeel Vietnam JSC.[(iii)]	15,029,499,860	(2,168,702,512)	12,860,797,348
Palmyland JSC.[(iv)]	42,000,000,000	119,763,462	42,119,763,462
Total	**94,712,612,640**	**(889,403,941)**	**93,823,208,699**

Recoverable value

The Company has not yet determined the recoverable value of its unquoted investments as there are no specific guidelines on determining the recoverable value.

Operation of associates

Associates are operating normally.

Transactions with subsidiaries and associates during the period

Significant transactions between the Company and its associates are set out in Note VII.1b.

2c. *Investments in other entities*

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
Nam Duong Industrial Area JSC.	37,500,000,000	-	37,500,000,000	-
Na Duong Brick and Tile JSC.	10,800,000,000	-	10,800,000,000	-
Su Hai Duong Real Estate Investment JSC.	-	-	68,300,000,000	-
Hoang Thuan Loc Investment Group JSC.	66,500,000,000	-	-	-
Total	**114,800,000,000**	-	**116,600,000,000**	-

Details of the number of shares held by the Group and the corresponding proportion of ownership interest are as follows:

	Ending balance		**Beginning balance**	
	Number shares	**Proportion of ownership interest (%)**	**Number shares**	**Proportion of ownership interest (%)**
Nam Duong Industrial Area JSC.	375,000	15.00%	375,000	15.00%
Na Duong Brick and Tile JSC.	1,080,000	18.00%	1,080,000	18.00%
Su Hai Duong Real Estate Investment JSC. (i)	-	-	6,830,000	5.00%
Hoang Thuan Loc Investment Group Joint Stock Company(ii)	6,650,000	19.00%	-	-

(i) During the period, the Company transferred all its shares in Su Hai Duong Real Estate Investment JSC. to Vuong Tan Phat Real Estate Co., Ltd., for a total consideration receivable of VND 70,349,000,000, resulting in a gain of VND 2,049,000,000 (Note VI.3).

(ii) According to amended Enterprise Registration Certificate No. 0901226556 dated 29 January 2026 issued by the Department of Finance of Hung Yen Province, Hoang Thuan Loc Investment Group Joint Stock Company has a charter capital of VND 350,000,000,000. During the period, the Company contributed VND 66,500,000,000, equivalent to 6,650,000 shares, representing 19% of the charter capital.

Recoverable value
The Company has not yet determined the recoverable value of its unquoted investments as there are no specific guidelines on determining the recoverable value.

Provisions for investments in other entities
The Group has not recognized any provisions for investments in other entities.

3. Short-term trade receivables

	Ending balance		**Beginning balance**	
	Book value	**Allowance**	**Book value**	**Allowance**
Receivables from related parties	***16,123,104***	-	***3,111,642***	-
T&T Hai Duong Petrochemical Co., Ltd.	16,123,104	-	3,111,642	-
Receivables from other customers	***21,192,394,000***	-	***23,959,814,611***	-
Receivables from real estate sales	6,847,173,166	-	-	-
Sontana Joint Stock Company	3,256,463,200	-	-	-
Nhat Tien Co., Ltd.	-	-	4,633,047,000	-
Vinacon Vietnam Construction Investment Joint Stock Company	-	-	2,692,063,049	-
Other customers	11,088,757,634	-	16,634,704,562	-
Total	**21,208,517,104**	-	**23,962,926,253**	-

4. Short-term prepayments to suppliers

	Ending balance	**Beginning balance**
Ben Trieu JSC.	107,190,000	1,451,250,000
Construction Technology Consulting and Transfer Office	1,473,700,000	1,473,700,000
Gia Nghia City Land Fund Development and Project Management Board	1,272,000,000	1,272,000,000
Ecodesign Construction Investment Consulting JSC.	-	1,342,262,327
Other suppliers	3,433,932,279	3,207,360,574
Total	**6,286,822,279**	**8,746,572,901**

5. Other receivables

5a. Other short-term receivables

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
Advances (i)	9,658,864,058	-	10,000,110,800	-
Deposits	100,000,000	-	100,000,000	-
Other short-term receivables	806,229,468	-	4,957,790,008	-
Total	**10,565,093,526**	**-**	**15,057,900,808**	**-**

(i) Advances for the implementation of real estate projects.

5b. Other long-term receivables

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
Tan Hung Co., Ltd. (i)	18,900,000,000	-	18,900,000,000	-
Other deposits	761,650,000	-	565,000,000	-
Total	**19,661,650,000**	**-**	**19,465,000,000**	**-**

(i) This represents the deposit placed to Tan Hung Co., Ltd. under Minutes of Agreement dated 25 June 2024, to secure the signing of a real estate brokerage contract for Viet Hoa West Industrial Cluster Project once the Project qualifies for sales. On 27 June 2025, the People's Committee of Hai Duong Province (formerly) issued Decision No. 2686/QD-UBND approving the investment policy, and concurrently approving Tan Hung Co., Ltd. as the investor to implement the Viet Hoa West Industrial Cluster Infrastructure Business and Construction Investment Project. The project covers an area of 599,413 m^2, with a total investment capital of VND 731,371,422,000, an operating term of 50 years, and a construction and commissioning period of 48 months from the date of the investment policy approval. At the reporting date, the project was currently in the land clearance phase.

6. Inventories

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
Materials and supplies	14,740,030,168	-	15,326,521,746	-
Work in progress (i)	965,817,050,708	-	888,410,940,055	-
Merchandise (ii)	45,513,942,563	-	47,567,687,288	-
Total	**1,026,071,023,439**	**-**	**951,305,149,089**	**-**

(i) Details by works and projects are as follows:

	Ending balance	Beginning balance
Ca Hamlet - Dong Coi - Bac Ninh Real Estate Project *(Land use rights and infrastructure costs for 23 plots of land for rough construction)*	29,107,523,438	43,376,303,431
Ninh Xa - Bac Ninh Real Estate Project	8,618,226,186	8,609,547,012
Thai Hoc - Binh Giang Real Estate Project *(Land use fees, technical infrastructure costs, other expenses)*	578,431,949,089	490,423,870,292
Do Nha - Bac Ninh Residential Area Project (*Expenses for land use right, consulting, management and supervision and loan interest*)	213,689,123,778	213,689,123,778

	Ending balance	Beginning balance
Group 4 Nghia Duc – Dak Nong New Urban Area Project (*Land clearance costs, etc.*)	114,673,506,034	114,673,506,034
Other real estate projects	5,076,612,079	5,194,790,186
Other construction works and projects	16,220,110,104	12,443,799,322
Total	**965,817,050,708**	**888,410,940,055**

(*) Expenses incurred in connection with the investment project for the construction of the new cultural, sports, educational and residential center in Thai Hoc Commune, Binh Giang District, Hai Duong Province (now Duong An Commune, Hai Phong City); land area in use of 99,559.5 m^2; total investment (excluding interest expenses and land use fees) is VND 183,596,997,000; implementation period: 36 months, excluding the land grant term. The Project has been issued a Land Use Right Certificate. Expenses incurred in the current year consisted primarily of construction costs and capitalized interest expenses. The land use right, valued at VND 467,010,715,882, is currently being used as collateral for bank loans.

(ii) These represent automobiles at Toan Thang Co., Ltd. (the subsidiary), with the carrying amount of VND 36,493,602,724, pledged as collateral for bank loans.

Capitalized interest expenses during the period amounted to VND 11,632,697,330 (previous period: VND 1,034,935,459).

7. Short-term deferred expenses

	Ending balance	Beginning balance
Land rental for the Thai Hoc - Binh Giang Real Estate Project	1,183,218,809	-
Brokerage expenses for real estate sales	2,777,777,778	1,851,851,852
Other short-term deferred expenses	1,016,522,871	508,399,624
Total	**4,977,519,458**	**2,360,251,476**

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Other fixed assets	Total
Historical costs						
Beginning balance	20,309,704,498	44,130,141,668	28,172,100,990	1,781,480,808	34,557,160	94,427,985,124
New acquisition	450,000,000	4,791,097,038	3,299,481,818	-	-	8,540,578,856
Liquidation and disposal	-	(248,450,000)	(2,400,818,182)	-	-	(2,649,268,182)
Ending balance	**20,759,704,498**	**48,672,788,706**	**29,070,764,626**	**1,781,480,808**	**34,557,160**	**100,319,295,798**
Of which:						
Assets fully depreciated but still in use	15,939,186,032	10,002,330,941	9,355,357,564	1,715,181,819	34,557,160	37,046,613,516
Assets waiting for liquidation	-	-	-	-	-	-
Depreciation						
Beginning balance	18,640,300,206	31,387,202,908	16,511,760,383	1,728,130,246	34,557,160	68,301,950,903
Depreciation during the period	278,145,237	1,585,747,042	1,323,932,770	6,995,945	-	3,194,820,994
Liquidation and disposal	-	(239,051,270)	(545,358,445)	-	-	(784,409,715)
Ending balance	**18,918,445,443**	**32,733,898,680**	**17,290,334,708**	**1,735,126,191**	**34,557,160**	**70,712,362,182**
Net book value						
Beginning balance	1,669,404,292	12,742,938,760	11,660,340,607	53,350,562	-	26,126,034,221
Ending balance	**1,841,259,055**	**15,938,890,026**	**11,780,429,918**	**46,354,617**	-	**29,606,933,616**

Certain tangible fixed assets with a net book value of VND 6,570,258,769 have been pledged as collateral for the Group's bank loans.

At the end of the accounting period, the list of tangible fixed assets was as follows:

	Historical cost	Accumulated depreciation	Net book value
Showroom	10,483,304,050	(10,483,304,050)	-
Other tangible fixed assets	89,835,991,748	(60,229,058,132)	29,606,933,616
Total	**100,319,295,798**	**(70,712,362,182)**	**29,606,933,616**

Details of tangible fixed assets subject to liquidation during the period are as follows:

	Historical cost	Accumulated depreciation	Net book value	Liquidation price
Hyundai IONIQ 5 car	832,681,818	-	832,681,818	818,181,818
Mitsubishi Attrage car	272,727,273	175,075,737	97,651,536	63,636,364
IONIQ 5 PRESTIGE test drive vehicle, registration number 34A-813.69	1,295,409,091	370,282,708	925,126,383	818,181,818
Other tangible fixed assets	248,450,000	239,051,270	9,398,730	37,000,000
Total	**2,649,268,182**	**784,409,715**	**1,864,858,467**	**1,737,000,000**

9. Investment properties held to earn rentals

This represents the value of the building at Sao Do Food Store, Chu Van An Ward, Hai Phong City, as follows:

	Historical cost	Depreciation	Net book value
Beginning balance	3,500,000,000	(2,734,374,975)	765,625,025
Depreciation during the period	-	(218,749,998)	(218,749,998)
Ending balance	**3,500,000,000**	**(2,953,124,973)**	**546,875,027**

Pursuant to the Vietnamese Accounting Standard No. 5 "Investment property", it is required to present fair value of investment property as of the balance sheet date. However, the Company has not had the conditions to measure fair value of its investment property.

10. Construction-in-progress

	Beginning balance	Expenses incurred during the period	Transferred to assets during the period	Ending balance
Acquisition of fixed assets	***185,000,000***	***3,880,000,000***	***(185,000,000)***	***3,880,000,000***
Construction-in-progress	***3,025,038,700***	***96,852,020,333***	***-***	***99,877,059,033***
Nghia An 3 Industrial Park Project	1,232,159,355	-	-	1,232,159,355
Yen Chau Industrial Cluster Project (ii)	1,792,879,345	96,472,831,444	-	98,265,710,789
Fire protection water tank Project	-	379,188,889	-	379,188,889
Total	**3,210,038,700**	**100,732,020,333**	**(185,000,000)**	**103,757,059,033**

(i) These represent finance lease expenses for machinery and equipment, which were handed over on 22 July 2026.

(ii) Pursuant to Decision No. 411/QD-UBND dated 20 February 2025 of the People's Committee of Nam Dinh Province (now Ninh Binh Province), the Yen Chau Industrial Cluster, situated across the two communes of Giao Hung and Giao Binh in Ninh Binh Province, covers an area of approximately 75 ha, of which the infrastructure construction contractor is 1369 Industrial Area JSC. (a subsidiary). The total estimated investment is VND 876 billion. The amount incurred during the period mainly comprised compensation, site clearance and capitalized interest expenses. The project is currently pledged as collateral for bank loans (see Note V.18b).

Capitalized interest expenses during the period amounted to VND 317,263,205 (previous period: VND 0)

11. Goodwill

This represents goodwill arising from the acquisition of the subsidiary – Toan Thang Co., Ltd., details are as follows:

	Historical cost	Amount allocated	Net book value
Beginning balance	4,134,261,496	(1,481,443,703)	2,652,817,793
Allocation during the period		(206,713,075)	(206,713,075)
Ending balance	**4,134,261,496**	**(1,688,156,778)**	**2,446,104,718**

12. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	***15,120,000***	***27,417,690***
T&T Hai Duong Petrochemical Co., Ltd.	15,120,000	-
Gieng Day Quang Ninh Ceramic Construction JSC.	-	27,417,690
Payables to other suppliers	***42,607,399,366***	***65,645,351,749***
Huyndai Thanh Cong Viet Nam Auto Joint Venture JSC.	6,934,269,160	29,064,240,310
Bac Ninh Construction JSC.	18,644,202,000	18,644,202,000
Other suppliers	17,028,928,206	17,936,909,439
Total	**42,622,519,366**	**65,672,769,439**

13. Short-term advances from customers

	Ending balance	Beginning balance
Advances from related parties	***2,371,309,000***	***5,000,000,000***
Hai Duong Porcelain JSC.	2,371,309,000	5,000,000,000
Advances from other customers	***18,956,720,718***	***31,317,607,166***
West Haiphong Construction Project Management Unit	7,658,901,000	10,044,437,000
Customers purchasing real estate making payments in instalments	6,975,713,694	6,975,713,694
Automobile customers	400,000,000	8,300,000,000
Other customers	3,922,106,024	5,997,456,472
Total	**21,328,029,718**	**36,317,607,166**

14. Payable for dividends and profit distributions

Pursuant to Resolution No. 01/2026/NQ-DHDCD.C69 of the Annual General Meeting of Shareholders dated 20 June 2026, the Company will pay a dividend at a rate of 6% of the face value of shares, with the total estimated dividend payment amounting to VND 37,079,983,200. At the reporting date, the Company has not yet paid this dividend.

15. Short-term taxes and other obligations to the State Budget

	Beginning balance	Amount incurred during the period		Ending balance	
	Payable	Payable	Amount already paid	Payable	Receivable
VAT on local sales	7,475,478,603	3,957,222,738	(4,913,743,417)	6,632,603,623	113,645,699
VAT on imports	-	886,143,074	(886,143,074)	-	-
Corporate income tax	12,297,304,709	7,929,314,268	(11,588,287,028)	8,638,331,949	-

	Beginning balance	Amount incurred during the period		Ending balance	
	Payable	Payable	Amount already paid	Payable	Receivable
Personal income tax	89,907,629	383,457,184	(310,160,267)	163,204,546	-
Property tax	46,596,186	61,789,579	(108,385,765)	-	-
Land use fees for the Thai Hoc Project	-	2,505,432,010	(2,505,432,010)	-	-
Fees, legal fees and other duties	-	772,561,339	(772,561,339)	-	-
Total	**19,909,287,127**	**16,495,920,192**	**(21,084,712,900)**	**15,434,140,118**	**113,645,699**

All taxes and other obligations to the State Budget are settled in the short-term.

Value added tax ("VAT")
The Group is subject to VAT in accordance with the deduction method at the rates of 8% and 10%.

Export-import duties
The Group declares and pays these taxes in accordance with notifications from Customs.

Corporate income tax ("CIT")
Companies within the Group are subject to CIT for taxable income at the rate of 20%.

The CIT liabilities of companies within the Group is determined based on the prevailing regulations on taxes. However, these regulations may change from time to time and regulations applicable to variety of transactions can be interpreted differently. Therefore, the tax amount presented in the Interim Consolidated Financial Statements could change when being inspected by the Tax Authorities.

Other taxes
The Group declares and pays these taxes in line with the prevailing regulations.

16. Accrued expenses

These represent accrued loan interest expenses.

17. Other short-term payables

	Ending balance	Beginning balance
Payables to related parties	***600,000,000***	-
Allowance for BOD, BOS	600,000,000	-
Payables to other organizations and individuals	***147,953,656,099***	***94,123,815,788***
Trade Union's expenditure	-	13,263,080
Hung Phat HD Trading and Construction Investment JSC. (*)	147,447,283,995	93,700,000,000
Other short-term payables	506,372,104	410,552,708
Total	**148,553,656,099**	**94,123,815,788**

(*) Hung Phat HD Trading and Construction Investment JSC. ("Hung Phat HD") has entered into a joint venture with the Group to implement the Investment Project for the Construction of a New Cultural, Sports, Educational and Residential Centre in Thai Hoc Commune, Binh Giang District ("the Project") pursuant to Contract No. 01/2021/HDDA dated 12 January 2021 signed with the People's Committee of Binh Giang District. Pursuant to the Joint Venture Agreement dated 25 October 2020 and the Addendum dated 15 January 2021, the Company acts as the Joint Venture Representative, is responsible for accounting and tax returns, and is authorized to sign contracts with third parties. Both parties contribute capital and share profits and losses on a 50/50 basis.

During the period, Hung Phat HD transferred VND 53,747,283,995 to the Company to implement the Project.

18. Borrowings and finance leases

18a. Short-term borrowings and finance leases

	Ending balance	Beginning balance
Short-term loans from related parties [i]	***1,198,600,000***	***698,600,000***
Mr. Le Anh Luan	1,198,600,000	698,600,000
Short-term loans from banks [iii]	***438,149,108,306***	***414,219,345,189***
Agricultural and Rural Development Bank Vietnam – Hai Duong Branch	20,860,191,437	21,228,395,893
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch	306,307,666,510	300,006,362,376
Of which: - Additional working capital loans [iii]	*18,408,661,510*	*12,107,357,376*
- Loans for the Thai Hoc – Binh Giang Real Estate Project [ii]	*287,899,005,000*	*287,899,005,000*
Military Commercial Joint Stock Bank – Hai Duong Branch	5,463,764,230	3,619,629,174
Joint Stock Commercial Bank for Investment and Development of Vietnam – Thanh Dong Branch	38,557,404,792	30,380,228,559
Asia Commercial Joint Stock Bank – Hai Duong Branch	9,598,268,602	3,749,826,602
Ho Chi Minh City Development Joint Stock Commercial Bank	-	638,695,580
Vietnam International Commercial Joint Stock Bank – Hai Duong Branch	-	3,466,570,900
Prosperity and Growth Commercial Joint Stock Bank – Hai Duong Branch	19,160,780,585	9,724,306,825
Vietnam Prosperity Joint Stock Commercial Bank – Hai Duong Branch	38,201,032,150	21,855,025,700
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thang Long Branch	-	19,550,303,580
Loans from Ms. Do Thi Van Anh	***4,780,000,000***	***4,780,000,000***
Loans from Thang Long 369 JSC.	-	***6,100,000,000***
Current portions of long-term loans from banks (see note V. 18b)	***264,000,000***	***264,000,000***
Current portions of finance leases (see note V. 18b)	***543,204,000***	-
Total	**444,934,912,306**	**426,061,945,189**

(i) These represent loans from individuals to supplement capital for production and business operations, with a loan term of 12 months and interest rates ranging from 0% to 5% per annum.

(ii) This represent an Agreement dated 24 October 2025 for the purpose of settling the expenses for the Investment Project for the Construction of the New Cultural, Sports, Educational and Residential Centre in Thai Hoc Commune, Binh Giang District, Hai Duong Province (now Duong An Commune, Hai Phong City) (see Note V.6), with a loan term of 48 months and an interest rate of 9.3% per annum, secured by the assets of related parties and the Land Use Right Certificates at the Thai Hoc – Binh Giang Real Estate Project. The loan has the following repayment schedule:

	Ending balance	Beginning balance
Within 1 year	66,000,000,000	22,000,000,000
Over 1 year to 5 years	221,899,005,000	265,899,005,000
Total	**287,899,005,000**	**287,899,005,000**

(iii) These represent loans from banks to supplement working capital for commercial trade and other activities. The loans are secured by the Group's assets and the assets of related parties. Details are as follows:

At the Parent Company:

Bank	*Limit*	*Term*	*Interest rate per annum*
Agricultural and Rural Development Bank Vietnam – Hai Duong Branch	VND 10 billion	within 06 months	7.6%–8.5%
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch	VND 32 billion	within 06 months	7.2%–8.0%
Military Commercial Joint Stock Bank – Hai Duong Branch	VND 60 billion	within 06 months	8.04%–9.0%
Joint Stock Commercial Bank for Investment and Development of Vietnam – Thanh Dong Branch	VND 40 billion	within 06 months	7.0%–8.3%
Asia Commercial Joint Stock Bank – Hai Duong Branch	VND 9.6 billion	within 06 months	6.5%–9.9%

At Toan Thang Co., Ltd.:

Bank	*Limit*	*Term*	*Interest rate per annum*
Prosperity and Growth Joint Stock Commercial Bank – Hai Duong Branch	VND 100 billion	within 06 months	7.75%
Agricultural and Rural Development Bank Vietnam – Hai Duong Branch	VND 14.3 billion	within 12 months	8.0%–8.5%
Military Commercial Joint Stock Bank – Hai Duong Branch	VND 250 billion	within 12 months	8.01%–9.59%
Joint Stock Commercial Bank for Investment and Development of Vietnam – Thanh Dong Branch	VND 60 billion	within 12 months	6.8%–7.3%
Vietnam Prosperity Joint Stock Commercial Bank – Hai Duong Branch	VND 150 billion	within 06 months	7.0%–9.0%
VPBank Finance Company Limited	VND 150 billion	within 06 months	7.6%–8.5%
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch	VND 55 billion	within 04 months	8.5%

Details of increases/ (decreases) in short-term borrowings during the period are as follows:

Current period	**Beginning balance**	**Amount of loans incurred during the period**	**Transfer from long-term loans**	**Amount of loans repaid during the period**	**Ending balance**
Loans from related parties	698,600,000	500,000,000	-	-	1,198,600,000
Loans from banks	414,219,345,189	236,932,367,473	-	(213,002,604,356)	438,149,108,306
Loans from individuals	4,780,000,000	5,000,000,000	-	(5,000,000,000)	4,780,000,000
Loans from other organizations	6,100,000,000		-	(6,100,000,000)	-
Current portions of long-term loans	264,000,000	-	132,000,000	(132,000,000)	264,000,000
Current portions of finance leases	-	-	543,204,000	-	543,204,000
Total	**426,061,945,189**	**242,432,367,473**	**675,204,000**	**(224,234,604,356)**	**444,934,912,306**

18b. Long-term borrowings and finance leases

	Ending balance	Beginning balance
Medium-term loans from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch [(i)]	50,465,000,000	206,000,000
Finance leases from VietinBank Leasing Company Limited [(ii)]	2,172,796,000	-
Total	**52,637,796,000**	**206,000,000**

[(i)] This represents a loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch at the Group under the following agreements:

Agreement dated 19 September 2024 (at the Parent Company) to cover the costs of purchasing a car, with a loan term of 36 months and an interest rate of 8.3% per annum. The loan is secured by assets financed by the loan.

Agreement dated 9 June 2026 (at the Subsidiary) to settle the legitimate investment costs of the Project: Investment in the Construction of Technical Infrastructure for the Yen Chau Industrial Cluster in Giao Hung and Giao Binh Communes, Ninh Binh Province, with an interest rate of 11% per annum, a loan term of 84 months starting from the first disbursement date, and a grace period of 24 months. Collateral comprises the lawful rights and interests relating to the Yen Chau Industrial Cluster Project; the entire capital contributed by the Company's shareholders; and the land use rights and assets attached to land of the related parties.

[(ii)] Pursuant to Finance Lease Agreement No. 01.074/2026/TSC-CTTC dated 15 June 2026, entered into with VietinBank Leasing Company Limited, the Company leases machinery and equipment under the following principal terms:

- Leased assets : ZOOMLION brand crawler excavator, Model: ZE385G
- Value of the leased asset : VND 3,880,000,000
- Lease term : 5 years, from 23 June 2026 to 23 June 2031
- Right to repurchase the assets : The assets are repurchased at the end of the lease at a repurchase price of VND 20,000,000
- Collateral : None
  Deposits: VND 194,000,000

The repayment terms for the long-term borrowings are as follows:

	Total debts	Within 1 year	Over 1 year to 5 years	Over 5 years
Ending balance				
Long-term loans from banks	50,729,000,000	264,000,000	30,308,600,000	20,156,400,000
Finance leases	2,716,000,000	543,204,000	2,172,796,000	-
Total	**53,445,000,000**	**807,204,000**	**32,481,396,000**	**20,156,400,000**
Beginning balance				
Long-term loans from banks	470,000,000	206,000,000	264,000,000	-
Finance leases	-	-	-	-
Total	**470,000,000**	**206,000,000**	**264,000,000**	**-**

Details of increases/ (decreases) in long-term borrowings are as follows:

	Beginning balance	Amount of loans incurred during the period	Transfer to short-term borrowings and finance lease	Ending balance
Long-term loans from banks	206,000,000	50,391,000,000	(132,000,000)	50,465,000,000
Finance leases	-	2,716,000,000	(543,204,000)	2,172,796,000
Total	**206,000,000**	**53,107,000,000**	**(675,204,000)**	**52,637,796,000**

19. Owners' equity

19a. Statement of changes in owners' equity

	Owners' contribution capital	Investment and development fund	Retained earnings	Non-controlling interests ("NCI")	Total
Beginning balance of the previous year	617,999,720,000	2,500,000,000	51,733,500,353	177,519,211,110	849,752,431,463
Profit of the period	-		31,018,851,660	922,087,951	31,940,939,611
Remuneration of BOD, BOS	-	-	(600,000,000)	-	(600,000,000)
Appropriation to funds	-	500,000,000	(800,000,000)	-	(300,000,000)
Ending balance of the previous period	**617,999,720,000**	**3,000,000,000**	**81,352,352,013**	**178,441,299,061**	**880,793,371,074**
Beginning balance of the current year	617,999,720,000	3,000,000,000	90,699,183,546	180,438,486,901	892,137,390,447
Profit of the period	-	-	27,712,593,894	1,590,960,522	29,303,554,416
Remuneration of BOD, BOS	-	-	(600,000,000)	-	(600,000,000)
Appropriation to the Parent Company's funds	-	500,000,000	(800,000,000)	-	(300,000,000)
Appropriation to the subsidiaries' funds	-		(261,430,394)	(251,178,222)	(512,608,616)
Dividends declared and profit distribution	-	-	(37,079,983,200)	(4,772,386,215)	(41,852,369,415)
Ending balance	**617,999,720,000**	**3,500,000,000**	**79,670,363,846**	**177,005,882,986**	**878,175,966,832**

19b. Shares

	Ending balance	Beginning balance
Number of ordinary shares registered to be issued	61,799,972	61,799,972
Number of ordinary shares already issued to the public	61,799,972	61,799,972
Number of outstanding ordinary shares	61,799,972	61,799,972

Face value per outstanding share: VND 10,000.

19c. Profit distribution

During the period, the Company conducted profit distribution in accordance with 2025 Resolution No. 01/2026/NQ-DHDCD.C69 of the Annual General Meeting of Shareholders dated 20 June 2026, as follows:

		VND
• Appropriation to investment and development fund	:	500,000,000
• Appropriation to welfare fund	:	300,000,000
• Remuneration of BOD, BOS for 2025	:	600,000,000
• Cash dividends	:	37,079,983,200

19d. Capital increase plan

Pursuant to Resolution No. 01/2026/NQ-DHDCD.C69 of the Annual General Meeting of Shareholders dated 20 June 2026, a plan to issue shares to increase the charter capital was approved, under which the Company intends to issue a maximum of 30,000,000 additional shares. The planned implementation period is within 2026.

20. Off-Interim Consolidated Statement of Financial Position items

20a. Pledged and mortgaged assets

	Book value		Pledgee or mortgagee
	Ending balance	Beginning balance	
Short-term held-to-maturity investments (see Note V.2a)	***33,358,000,000***	***28,196,000,000***	***Vietnam Prosperity Joint Stock Commercial Bank***
Inventories	***503,504,318,606***	***467,010,715,882***	
Inventories (see Note V.6)	467,010,715,882	467,010,715,882	Vietnam Joint Stock Commercial Bank for Industry and Trade
Inventories (see Note V.6)	36,493,602,724		Vietnam Bank for Agriculture and Rural Development
Tangible fixed assets	***6,570,258,769***	***6,077,155,094***	
Fixed assets (see Note V.8)	4,924,287,681	*5,340,127,594*	Joint Stock Commercial Bank for Investment and Development of Vietnam
Fixed assets (see Note V.8)	989,346,588	-	Vietnam Joint Stock Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch
Fixed assets (see Note V.8)	656,624,500	737,027,500	Vietnam Bank for Agriculture and Rural Development
Construction-in-progress	***98,265,710,789***	-	***Vietnam Joint Stock Commercial Bank for Industry and Trade***
Total	**641,698,288,164**	***501,283,870,976***	

The mortgage over the assets shall remain effective until all secured obligations have been fully performed and the parties have completed the procedures for release of the mortgage and deregistration of the security interests.

20b. Value of assets held by other parties but restricted in use due to legal limitations, or liabilities that are required to be settled in accordance with contractual agreements or legal regulations

Assets and liabilities relating to the BCC with Hung Phat HD Trading and Construction Investment JSC. (see note V.17) are as follows:

	Code	Ending balance	Beginning balance
Assets			
Cash	111	6,384,344,035	3,151,106
Short-term prepayment to suppliers	132	161,556,600	1,112,818,927
Inventories	141	578,431,949,089	490,423,870,292
Short-term deferred expenses	161	2,777,777,778	1,851,851,852
Total		**587,755,627,502**	**493,391,692,177**
Liabilities			
Short-term trade payables	311	2,775,557,484	6,131,709,500
Other short-term payables	320	147,447,283,995	93,700,000,000
Short-term loans	333	287,899,005,000	287,899,005,000
Total		**438,121,846,479**	**387,730,714,500**

VI. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED STATEMENT OF INCOME

1. Revenue from sales of merchandise and rendering of services

1a. Gross revenue

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Revenue from sales of merchandise	289,038,935,509	329,644,489,330
Revenue from rendering of services	35,867,925,867	29,878,429,381
Revenue from sales of real estate	57,063,171,539	66,874,789,275
Revenue from construction contracts	25,295,735,522	2,873,603,883
Total	**407,265,768,437**	**429,271,311,869**

1b. Revenue from sales of merchandise and rendering of services to related parties

Sales of merchandise and rendering of services to related parties are disclosed in Notes VII.1a and VII.1b.

2. Costs of sales

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Costs of merchandise sold	282,911,191,849	323,920,394,055
Costs of services rendered	23,127,546,835	19,077,527,820
Costs of real estate sold	32,783,766,083	49,993,081,054
Costs of construction contracts	17,715,143,250	1,887,843,234
Total	**356,537,648,017**	**394,878,846,163**

3. Financial income

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Interests from bank demand deposits	28,199,280	110,095,876
Interests from bank term deposits	1,310,384,791	2,858,779,417
Loan interest income	3,901,485,726	4,724,881,974
Exchange gain arising from transactions in foreign currencies	52,200	-
Exchange gain due to the revaluation of monetary items in foreign currencies	-	94,230
Payment discounts	26,735,003	30,729,707
Gain on liquidation of other long-term investments	2,049,000,000	14,300,000,000
Gain on disposal of an associate	-	4,012,550,848
Total	**7,315,857,000**	**26,037,132,052**

4. Financial expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Borrowing costs	5,581,008,286	6,682,929,865
Exchange loss arising from transactions in foreign currencies	56,041,759	10,424,378
Exchange loss due to the revaluation of monetary items in foreign currencies	8,213,566	-
Other financial expenses	428,643,189	361,215,440
Total	**6,073,906,800**	**7,054,569,683**

5. Selling expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Labor costs	1,668,504,800	1,630,830,655
Expenses for tools	8,389,594	91,059,086
Depreciation/amortization of fixed assets	388,546,879	421,288,098
Expenses for external services	1,202,558,021	1,055,266,331
Other expenses	1,389,047,044	479,605,639
Total	**4,657,046,338**	**3,678,049,809**

6. General and administration expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Labor costs	4,928,403,750	4,373,219,532
Materials and supplies	24,997,182	71,301,973
Office supplies	229,908,583	165,852,292
Depreciation/amortization of fixed assets	1,076,049,878	1,543,598,039
Taxes, fees and legal fees	63,144,010	52,194,400
Allocation of goodwill	206,713,075	206,713,075
Expenses for external services	3,010,462,658	2,357,296,233
Other expenses	1,352,441,016	1,317,201,150
Total	**10,892,120,152**	**10,087,376,694**

7. Earnings per share ("EPS")

7a. Basic/diluted EPS

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Accounting profit after corporate income tax of the Parent Company's shareholders	27,712,593,894	31,018,851,660
Increases/(decreases) in accounting profit used to determine profit distributed to ordinary equity holders	-	-
Profit used to calculate basic/diluted EPS	27,712,593,894	31,018,851,660
Weighted average number of ordinary shares outstanding during the period	61,799,972	61,799,972
Basic/diluted EPS	**448**	**502**

7b. Other information

There have not been any transactions of ordinary shares or potential transactions of ordinary shares from the end of the accounting period to the disclosure date of these Interim Consolidated Financial Statements.

8. Operating costs by factors

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Purchase cost of goods sold	282,911,191,849	323,126,272,387
Materials and supplies	66,775,856,245	15,796,652,602
Labor costs	13,742,653,029	13,238,665,614
Depreciation/amortization of fixed assets	3,449,199,137	4,338,495,627
Expenses for external services	103,070,635,451	32,857,350,351
Other expenses	15,576,005,894	441,662,010,824
Increase/decrease in inventories (work-in-progress)	(113,438,727,098)	(422,375,174,739)
Total	**372,086,814,507**	**408,644,272,666**

VII. OTHER DISCLOSURES

1. Transactions and balances with the related parties

The related parties of the Company include: the key management personnel, the key management personnel's related individuals and other related parties.

1a. Transactions and balances with the key management personnel and their related individuals

The key management personnel include the members of the Board of Directors ("BOD"), the Board of Supervisors ("BOS") and the Executive Officers. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Mr. Le Anh Luan (a related party of the BOD Member)		
Interest-free borrowing	500,000,000	4,790,000,000
Borrowing repaid	-	3,150,000,000
Ms. Pham Thi Thu (a related party of the BOD Member)		
Interest-free borrowing	-	1,200,000,000
Borrowing repaid	-	2,585,000,000
Mr. Tran Xuan Ban (Standing Deputy General Director)		
Loan from the Company	-	-
Loan interest receivable	-	171,917,808
Mr. Pham Van Thu (a related party of the BOD Member)		
Loan interest receivable	-	79,041,096
Ms. Nguyen Thi Thanh Hai (a related party of the BOM Member)		
Loan from the Company	-	29,500,000,000
Loan interest receivable	290,958,000	155,178,000
Mr. Le Minh Tan		
Selling car	818,181,818	-

Outstanding balances with the key management personnel and their related individuals

Outstanding balances with the key management personnel and their related individuals are disclosed in Notes V.2a and V.18a.

Compensation of the key management personnel

	Position	Salary	Remuneration of the previous year	Total compensation
Current period				
Ms. Tieu Thi Bach Duong	Chairman (from 26 April 2025)	104,030,000	120,000,000	224,030,000
Mr. Le Minh Tan	Chairman (until 26 April 2025)	99,804,000	60,000,000	159,804,000
Mr. Le Tuan Nghia	BOD Member	82,292,000	60,000,000	142,292,000
Ms. Vu Thi Thu Hien	BOD Member	-	60,000,000	60,000,000
Mr. Tran Xuan Ban	BOD Member (from 25 April 2025) Standing Deputy General Director (from 5 June 2025)	101,290,000	40,000,000	141,290,000
Mr. Gu Yi	Independent Member (from 25 April 2025)	-	40,000,000	40,000,000
Ms. Vu Le Hoa	Independent BOD Member (until 25 April 2025)	-	40,000,000	40,000,000
Ms. Lai Thi Ly	Head of BOS	60,287,000	84,000,000	144,287,000
BOS Members		56,327,000	96,000,000	152,327,000
Other managers (Deputy General Directors and Chief Accountant)		409,396,000	-	409,396,000
Total		**913,426,000**	**600,000,000**	**1,513,426,000**
Previous period				
Ms. Tieu Thi Bach Duong	Chairman (from 26 April 2025)	-	60,000,000	60,000,000
Mr. Le Minh Tan	Chairman (until 26 April 2025)	65,304,000	180,000,000	245,304,000
Mr. Le Tuan Nghia	BOD Member	27,006,000	60,000,000	87,006,000
Ms. Vu Thi Thu Hien	BOD Member	-	60,000,000	60,000,000
Ms. Vu Le Hoa	Independent BOD Member	-	60,000,000	60,000,000
Mr. Tran Xuan Ban	BOD Member (from 25 April 2025) Standing Deputy General Director (from 5 June 2025)	81,726,000	-	81,726,000
Ms. Lai Thi Ly	Head of BOS	58,138,000	84,000,000	142,138,000
BOS Members		50,287,000	96,000,000	146,287,000
Other managers (Deputy General Directors and Chief Accountant)		342,699,000	-	342,699,000
Total		**625,160,000**	**600,000,000**	**1,225,160,000**

The above income represents income of the Parent Company and excludes any income, if any, of the subsidiaries.

1b. Transactions and balances with other related parties

Other related parties of the Group include:

Name	Relationship
Gieng Day Quang Ninh Ceramic Construction JSC.	Associate
Sunfeel Vietnam JSC.	Associate
1369 Investment Consulting and Trading JSC.	Associate
Chu Dau Hai Duong Porcelain Ceramic JSC.	Entity with the same key management personnel
T&T Hai Duong Petrochemical Co., Ltd.	Related party of the key management personnel
Hai Duong Porcelain JSC.	Related party of the key management personnel
Tan Thanh Co., Ltd.	Entity with the same key management personnel and related party of the key management personnel
Ha Noi South Infrastructure Development and Investment JSC.	Related party of the key management personnel
Nam Sach Fingerling JSC.	Related party of the key management personnel
Palmyland Joint Stock Company	Associate of the subsidiary (from 26 December 2025)
Solar Alumium Joint Stock Company	Entity with the same key management personnel

Transactions with other related parties

The Group also has other significant transactions with other related parties, as follows:

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Gieng Day Quang Ninh Ceramic Construction JSC.	-	-
Loan interest income	141,621,918	247,945,205
Sunfeel Vietnam JSC.		
Capital contributed transfer		-
Loan given	29,800,000,000	15,900,000,000
Loan interest income	1,700,980,825	108,252,055
1369 Investment Consulting and Trading JSC.		
Capital contributed	-	27,000,000,000
Palmyland JSC.		
Revenue from sales of merchandise and rendering of services	337,092,547	-
Hai Duong Porcelain JSC.		
Revenue from construction	9,211,011,111	-
Purchase of merchandise	-	85,587,000
T&T Hai Duong Petrochemical Co., Ltd.		
Revenue from construction	22,508,763	64,517,000
Purchase of merchandise and services	212,539,309	-
T&T Trading Export Import JSC.		
Purchase of merchandise	-	1,032,224,950

	Accumulated from the beginning of the year to the end of the current period	
	Current year	**Previous year**
Hanoi South Infrastructure Development and Investment JSC.		
Purchase of car	320,000,000	-
Solar Alumium Joint Stock Company		
Revenue from sales of merchandise and rendering of services	891,661,056	-

The prices of merchandise and services supplied to other related parties are agreed upon by the Group. Purchase of merchandise and services from other related parties is made at agreed prices.

Outstanding balances with other related parties

Outstanding balances with other related parties are presented in Notes V2a, V.3, V.12 and V.13. Receivables from other related parties are unsecured and will be paid in cash. No allowance has been made for the receivables from other related parties.

2. Segment information

Segment reporting is primarily by business segment, based on the Group's internal organizational and management structure and its internal financial reporting system.

2a. Information on business segments

The Group has the major business segments as follows:

- Trading segment;
- Real estate investment segment;
- Other segments (construction and installation, limestone powder production, real estate brokerage, property leasing, transportation services, loading and unloading, etc.)

Information on business results, fixed assets, other non-current assets and value of significant non-cash expenses of the business segments of the Group is as follows:

	Trading segment	Real estate investment segment	Other segments	Total
Current period				
Net external revenue	289,038,935,509	57,063,171,539	61,163,661,389	407,265,768,437
Net inter-segment revenue	-	-	-	-
Total net revenue	**289,038,935,509**	**57,063,171,539**	**61,163,661,389**	**407,265,768,437**
Segment operating profit	6,127,743,660	24,279,405,456	20,320,971,304	50,728,120,420
Expenses not attributable to segments				(15,549,166,490)
Operating profit				35,178,953,930
Financial income				7,315,857,000
Financial expenses				(6,073,906,800)
Profit/ (loss) in joint ventures, associates				(889,403,941)
Other income				2,594,647,860
Other expenses				(510,370,441)
Current income tax				(7,929,314,268)
Deferred income tax				(382,908,924)
Profit after tax				***29,303,554,416***

	Trading segment	Real estate investment segment	Other segments	Total
Total expenses for acquisition of fixed assets and other non-current assets				***109,063,541,736***
Total depreciation/ amortization and allocation of long-term deferred expenses				***4,056,787,176***
Previous period				
Net external revenue	329,644,489,330	66,874,789,275	32,752,033,264	429,271,311,869
Net inter-segment revenue	-	-	-	-
Total net revenue	**329,644,489,330**	**66,874,789,275**	**32,752,033,264**	**429,271,311,869**
Segment operating profit	5,724,095,275	16,881,708,221	11,786,662,210	34,392,465,706
Expenses not attributable to segments				(13,765,426,503)
Operating profit				20,627,039,203
Financial income				26,037,132,052
Financial expenses				(7,054,569,683)
Profit/ (loss) in joint ventures, associates				617,363,214
Other income				374,872,568
Other expenses				(131,282,313)
Current income tax				(8,407,753,529)
Deferred income tax				(121,861,901)
Profit after tax				***31,940,939,611***
Total expenses for acquisition of fixed assets and other non-current assets				***1,657,476,354***
Total depreciation/ amortization and allocation of long-term deferred expenses				***5,011,185,096***

The Group's assets and liabilities by business segments are as follows:

	Trading segment	Real estate investment segment	Other segments	Total
Ending balance				
Segment assets	274,914,876,785	1,147,676,275,676	21,333,679,650	1,443,924,832,111
Unallocated assets				201,264,804,306
Total assets				***1,645,189,636,417***
Segment liabilities	115,815,916,808	482,573,371,425	16,131,344,066	614,520,632,299
Unallocated liabilities				152,493,037,286
Total liabilities				***767,013,669,585***
Beginning balance				
Segment assets	350,779,737,763	964,733,312,149	24,703,350,633	1,340,216,400,545
Unallocated assets				199,017,295,294
Total assets				***1,539,233,695,839***
Segment liabilities	127,421,531,224	13,415,770,256	19,913,637,483	160,750,938,963
Unallocated liabilities				486,345,366,429
Total liabilities				***647,096,305,392***

2b. *Information on geographical segments*

All of the Group's operations are conducted entirely within the territory of Vietnam.

3. Comparative figures

Application of the New Accounting System

As set out in Note III.1, the Group has applied Circular 99 with effect from 1 January 2026. Certain comparative figures have been restated to comply with the provisions of Circular 99 relating to the presentation of Financial Statements, as follows:

	Code	Figures before adjustment	Adjustments	Adjusted figures	Notes
Interim Consolidated Statement of Financial Position					
Short-term held-to-maturity investments	123	28,196,000,000	208,878,699,784	237,074,699,784	(i)
Other short-term receivables	135	53,436,600,592	(38,378,699,784)	15,057,900,808	(i)
Short-term deferred expenses	161	508,399,624	1,851,851,852	2,360,251,476	
Long-term deferred expenses	271	2,522,119,315	(1,851,851,852)	670,267,463	
Short-term borrowings and finance leases	321	160,162,940,189	265,899,005,000	426,061,945,189	(ii)
Long-term borrowings and finance leases	339	266,105,005,000	(265,899,005,000)	206,000,000	
Interim Consolidated Statement of Cash Flows					
(Gain)/loss from investment and financing activities	05	(24,482,261,889)	(2,348,383,562)	(26,830,645,451)	
(Increases)/ decreases in receivables	09	31,683,823,353	(9,540,821,918)	22,143,001,435	
Cash outflows for lending, buying debt instruments of other entities	23	(198,324,000,000)	(35,000,000,000)	(233,324,000,000)	(iii)
Cash recovered from lending, selling debt instruments of other entities	24	266,351,000,000	44,000,000,000	310,351,000,000	
Interests earned, dividends and profits received	27	7,817,410,324	2,889,205,480	10,706,615,804	

(i) Restating accrued interest receivables on certificates of deposit and fixed-interest investment entrustments from "Other short-term receivables" to "Short-term held-to-maturity investments"; and restating investment entrustments from "Other short-term receivables" to "Investments in other entities".

(ii) Restating the item related to property projects with an operating cycle that is typically over 12 months from "Long-term deferred expenses" to "Short-term deferred expenses", and "Long-term borrowings and finance leases" to the item "Short-term borrowings and finance leases".

(iii) Restating "(Increases)/ decreases in receivables" to the item "(Gain)/loss from investment and financing activities", "Interests earned, dividends and profits received", "interest from fixed-return investment trusts", the item "Cash outflows for lending, buying debt instruments of other entities", and "Cash recovered from lending, selling debt instruments of other entities" with the principal amounts of entrusted investments.

4. Significant accounting estimates and assumptions

The preparation of the Interim Consolidated Financial Statements in compliance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements requires the Executive Officers to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities and contingent assets at the end of the accounting period, as well as the reported amounts of revenue and expenses during the period. Actual results may differ from these estimates and assumptions.

The estimates and assumptions that have a material effect on the Interim Consolidated Financial Statements include:

- Provisions for impairment of held-to-maturity investments; provisions for impairment of investments in other entities (Notes IV.4 and V.2)
- Allowance for devaluation of inventories (Notes IV.6 and V.6);
- Useful lives of tangible fixed assets (Notes IV.8 and V.8);
- Provisions for warranty for construction projects (Note IV.15);

The above estimates and assumptions are made by the Executive Officers based on the best information and experience currently available and are reviewed and reassessed at each reporting date. At the end of the accounting period, based on its assessment of the uncertainties associated with these estimates and assumptions, the Executive Officers have determined that there are no material matters requiring additional disclosure regarding the potential effects, the likelihood of different outcomes, or the measures expected to be taken in the subsequent accounting period.

There have been no material changes in the bases and methods used in determining accounting estimates compared with those applied in the preparation of the most recent annual Financial Statements or the Interim Financial Statements for the corresponding period of the previous year.

5. Subsequent events

From the end of the accounting period to the date of approval on the Financial Statements, there have been no material events arising, which need to make adjustments on the figures or to be disclosed in the Interim Consolidated Financial Statements.

Approved on 25 August 2026

Prepared by	Chief Accountant	Legal representative
Do Thi Ninh	Tran Thi Tuyet	Le Tuan Nghia

M.S.D.N: 0200282385
CÔNG TY CỔ PHẦN XÂY DỰNG 1369
THÀNH PHỐ HẢI PHÒNG