Mẫu số 01-B

CÔNG TY CỔ PHẦN XÂY DỰNG 1369	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
1369 CONSTRUCTION JOINT STOCK COMPANY	**Độc lập - Tự do - Hạnh phúc**
	SOCIALIST REPUBLIC OF VIET NAM
	Independence – Freedom – Happiness
Số: 30/CBTT-C69.2026	Hải Phòng, ngày 28 tháng 08 năm 2026
No. 30/CBTT-C69.2026	*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 Tổng hợp giữa niên độ năm 2026/ *The Interim Combined 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 kế 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 audited Financial Statements for 2026)*:

☐ 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 Tổng hợp giữa niên độ năm 2026/ *The Interim Combined 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

CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

NGUYỄN THỊ THUÝ
NGUYEN THI THUY

INTERIM COMBINED 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.

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 Combined Financial Statements for the accounting period from 1 January 2026 to 30 June 2026.

Responsibilities of the Executive Officers

The Executive Officers are responsible for the preparation of the Interim Combined Financial Statements that give a true and fair view of the financial position, the financial performance and the cash flows of the Company during the period. In order to prepare these Interim Combined 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 Combined Financial Statements;
- Prepare the Interim Combined Financial Statements of the Company on a going-concern basis unless it is inappropriate to presume that the Company 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 Combined Financial Statements.

The Executive Officers hereby ensure that all the proper accounting books of the Company have been fully recorded that disclose with reasonable accuracy at any time the financial position of the Company, 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 Company's assets and consequently have taken appropriate measures to prevent and detect frauds and other irregularities.

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

Statement of the legal representative

In the opinion of the legal representative, the Interim Combined Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026 and of its financial performance and 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 Combined Financial Statements.

Legal representative

M.S.D.N: 0800282385
CÔNG TY CỔ PHẦN XÂY DỰNG 1369
THÀNH PHỐ HẢI PHÒNG

Le Tuan Nghia
25 August 2026

A&C AUDITING AND CONSULTING CO., LTD.

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www.a-c.com.vn

No. 2.0581/26/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 Combined Financial Statements of 1369 Construction Joint Stock Company (hereinafter referred to as "the Company"), which were prepared on 25 August 2026, from page 5 to page 44, comprising the Interim Combined Statement of Financial Position as at 30 June 2026, the Interim Combined Statement of Income, the Interim Combined Statement of Cash Flows for the accounting period from 1 January 2026 to 30 June 2026 and the Notes to the Interim Combined Financial Statements.

Responsibility of the Executive Officers

The Company's Executive Officers are responsible for the preparation, true and fair presentation of the Company's Interim Combined 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 Combined Financial Statements; and responsible for such internal control as the Executive Officers determine necessary to enable the preparation and presentation of the Interim Combined 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 Combined 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 Combined Financial Statements do not give a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026 and of its financial performance and 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 Combined Financial Statements.

Other matter

The Report on review of the Company's Interim Combined 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: 0302449815-002 - 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 COMBINED STATEMENT OF FINANCIAL POSITION

(Full form)
As at 30 June 2026

Unit: VND

	ITEMS	Code	Note	Ending balance	Beginning balance
A -	**CURRENT ASSETS**	**100**		**816,550,634,433**	**750,980,358,299**
I.	**Cash and cash equivalents**	**110**	V.1	**14,645,162,586**	**19,845,416,515**
1.	Cash	111		12,578,460,112	19,845,416,515
2.	Cash equivalents	112		2,066,702,474	-
II.	**Short-term financial investments**	**120**		**123,248,419,861**	**131,452,561,643**
1.	Trading securities	121		-	-
2.	Provisions for diminution in value of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	V.2a	123,248,419,861	131,452,561,643
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**		**19,455,521,126**	**24,946,603,489**
1.	Short-term trade receivables	131	V.3	15,807,535,480	19,142,177,477
2.	Short-term prepayments to suppliers	132	V.4	3,236,616,100	5,492,050,438
3.	Short-term inter-company receivables	133		-	-
4.	Receivables based on the progress of construction contracts	134		-	-
5.	Other short-term receivables	135		411,369,546	312,375,574
6.	Allowance for short-term doubtful debts	136		-	-
7.	Shortage of assets awaiting resolution	137		-	-
IV.	**Inventories**	**140**		**648,790,133,788**	**571,831,226,339**
1.	Inventories	141	V.6	648,790,133,788	571,831,226,339
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**		**10,411,397,072**	**2,904,550,313**
1.	Short-term deferred expenses	161	V.7	4,442,728,986	2,029,161,708
2.	Deductible VAT	162		5,859,040,086	875,388,605
3.	Taxes and other receivables from the State	163	V.14	109,628,000	-
4.	Trading Government bonds	164		-	-
5.	Other current assets	165		-	-

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

Interim Combined Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
B -	**NON-CURRENT ASSETS**	**200**		**540,718,966,464**	**516,067,890,353**
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.	Working capital in affiliates	213		-	-
4.	Long-term inter-company receivables	214		-	-
5.	Other long-term receivables	215	V.5	19,661,650,000	19,465,000,000
6.	Allowance for long-term doubtful debts	216		-	-
II.	**Fixed assets**	**220**		**22,343,192,791**	**17,282,574,209**
1.	Tangible fixed assets	221	V.8	22,343,192,791	17,282,574,209
-	*Historical costs*	*222*		*59,534,654,372*	*52,645,646,223*
-	*Accumulated depreciation*	*223*		*(37,191,461,581)*	*(35,363,072,014)*
2.	Finance lease assets	224		-	-
-	*Historical costs*	*225*		-	-
-	*Accumulated depreciation*	*226*		-	-
3.	Intangible fixed assets	227		-	-
-	*Historical costs*	*228*		-	-
-	*Accumulated amortization*	*229*		-	-
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**		**3,880,000,000**	**185,000,000**
1.	Long-term work in progress	251		-	-
2.	Construction-in-progress	252	V.10	3,880,000,000	185,000,000
VI.	**Long-term financial investments**	**260**		**493,934,192,900**	**477,900,056,012**
1.	Investments in subsidiaries	261	V.2b	281,100,000,000	281,100,000,000
2.	Investments in joint ventures and associates	262	V.2b	120,250,000,000	120,250,000,000
3.	Investments in other entities	263	V.2b	77,300,000,000	79,100,000,000
4.	Provisions for impairment of long-term investments in other entities	264	V.2b	(5,087,450,937)	(2,549,943,988)
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**		**353,055,746**	**469,635,107**
1.	Long-term deferred expenses	271		353,055,746	469,635,107
2.	Deferred income tax assets	272		-	-
3.	Long-term components and spare parts	273		-	-
4.	Other non-current assets	274		-	-
	TOTAL ASSETS	**280**		**1,357,269,600,897**	**1,267,048,248,652**

Interim Combined Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
C -	**LIABILITIES**	**300**		**666,707,225,906**	**568,838,793,700**
I.	**Current liabilities**	**310**		**656,285,744,974**	**568,632,793,700**
1.	Short-term trade payables	311	V.11	15,812,816,250	16,856,615,177
2.	Short-term advances from customers	312	V.12	20,040,039,067	27,514,607,166
3.	Payables for dividends and profit distributions	313	V.13	37,079,983,200	-
4.	Short-term taxes and other obligations to the State Budget	314	V.14	13,553,382,792	15,533,307,580
5.	Payables to employees	315		922,005,377	661,545,462
6.	Short-term accrued expenses	316	V.15a	2,291,513,697	1,375,913,642
7.	Short-term inter-company payables	317		-	-
8.	Payables based on the progress of construction contracts	318		-	-
9.	Short-term deferred revenue	319		70,500,000	130,954,545
10.	Other short-term payables	320	V.16	148,227,283,995	93,825,500,260
11.	Short-term borrowings and finance leases	321	V.17a	417,889,498,830	412,427,154,398
12.	Short-term provisions	322		-	-
13.	Bonus and welfare funds	323		398,721,766	307,195,470
14.	Price stabilization fund	324		-	-
15.	Trading Government bonds	325		-	-
II.	**Non-current liabilities**	**330**		**10,421,480,932**	**206,000,000**
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	V.15b	174,684,932	-
5.	Inter-company payables for working capital	335		-	-
6.	Long-term inter-company payables	336		-	-
7.	Long-term deferred revenue	337		-	-
8.	Other long-term payables	338		-	-
9.	Long-term borrowings and finance leases	339	V.17b	10,246,796,000	206,000,000
10.	Convertible bonds	340		-	-
11.	Preferred shares	341		-	-
12.	Deferred income tax liabilities	342		-	-
13.	Long-term provisions	343		-	-
14.	Science and technology development fund	344		-	-

Interim Combined Statement of Financial Position (cont.)

	ITEMS	Code	Note	Ending balance	Beginning balance
D -	**OWNERS' EQUITY**	**400**	**V.18**	**690,562,374,991**	**698,209,454,952**
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		69,062,654,991	77,209,734,952
-	*Retained earnings accumulated to the end of the previous period*	*420a*		*38,729,751,752*	*77,209,734,952*
-	*Retained earnings of the current period*	*420b*		*30,332,903,239*	-
	TOTAL RESOURCES	**440**		**1,357,269,600,897**	**1,267,048,248,652**

Approved on 25 August 2026

Prepared by	Chief Accountant	Legal representative
Nguyen Thi Doan	**Tran Thi Tuyet**	**Le Tuan Nghia**

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

INTERIM COMBINED 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 sei	01	VI.1	130,193,580,426	144,578,277,652
2.	Revenue deductions	02		-	-
3.	Net revenue from sales of merchandise and rendering oi	10		130,193,580,426	144,578,277,652
4.	Cost of sales	11	VI.2	90,807,268,257	120,513,766,600
5.	Gross profit/ (loss) from sales of merchandise and rende	20		39,386,312,169	24,064,511,052
6.	Gain/(loss) on disposal, liquidation of investment propei	21		-	-
7.	Financial income	22	VI.3	11,020,378,149	21,655,809,713
8.	Financial expenses	23	VI.4	6,586,721,628	3,908,463,018
	In which: Borrowing costs	24		3,984,959,354	2,621,657,216
9.	Selling expenses	25		72,783,410	159,875,187
10.	General and administration expenses	26	VI.5	6,450,776,808	4,624,026,623
11.	Net operating profit/ (loss)	30		37,296,408,472	37,027,955,937
12.	Other income	31		50,706,332	316,957,432
13.	Other expenses	32		330,881,810	64,079,739
14.	Other profit/ (loss)	40		(280,175,478)	252,877,693
15.	Total accounting profit/ (loss) before tax	50		37,016,232,994	37,280,833,630
16.	Current income tax	51	V.14	6,683,329,755	7,489,166,459
17.	Deferred income tax	52		-	-
18.	Profit/ (loss) after tax	60		30,332,903,239	29,791,667,171
19.	Basic earnings per share	70	VI.6	-	-
20.	Diluted earnings per share	71	VI.6	-	-

Approved on 25 August 2026

Prepared by	Chief Accountant	Legal representative
Nguyen Thi Doan	Tran Thi Tuyet	Le Tuan Nghia

M.S.D.N: 0200128... CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

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

INTERIM COMBINED 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***		***37,016,232,994***	***37,280,833,630***
2.	***Adjustments:***				
-	Depreciation and amortization of fixed assets and investment properties	02		2,070,040,575	2,299,414,707
-	Provisions and allowances	03		2,537,506,949	1,276,381,424
-	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		(10,982,187,765)	(21,971,752,798)
-	Borrowing costs	06		3,984,959,354	2,621,657,216
-	Others	07		-	-
3.	***Operating profit/ (loss) before changes in working capital***	***08***		***34,634,765,673***	***21,506,439,949***
-	(Increase)/ decrease in receivables	09		201,152,882	16,343,663,599
-	(Increase)/ decrease in inventories	10		(76,958,907,449)	(413,795,583,496)
-	Increase/ (decrease) in payables	11		46,434,813,085	459,530,797,908
-	Increase/ (decrease) in deferred expenses	12		(2,319,888,927)	(290,689,850)
-	(Increase)/ decrease in trading securities	13		-	-
-	Borrowing costs paid	14		(2,894,674,367)	(2,707,403,632)
-	Corporate income tax paid	15	V.14	(9,622,884,515)	(3,806,627,233)
-	Other cash inflows from operating activities	16		-	-
-	Other cash outflows from operating activities	17		(208,473,704)	(101,400,000)
	Net cash flows from operating activities	***20***		***(10,734,097,322)***	***76,679,197,245***
II.	**Cash flows from investing activities**				
1.	Purchases and construction of fixed assets and other non-current assets	21		(8,700,689,967)	(714,027,273)
2.	Proceeds from disposals of fixed assets and other non-current assets	22		818,181,818	529,074,074
3.	Cash outflows for lending, buying debt instruments of other entities	23		(29,800,000,000)	(33,400,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		20,400,000,000	29,000,000,000
5.	Investments in other entities	25	V.2b	(66,500,000,000)	(128,600,000,000)
6.	Proceeds from divestment of investments in other entities	26	V.2b	70,349,000,000	82,120,000,000
7.	Interests earned, dividends and profits received	27		6,180,185,710	955,397,261
	Net cash flows from investing activities	***30***		***(7,253,322,439)***	***(50,109,555,938)***

Interim Combined 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.17	70,778,701,808	89,180,207,561
4.	Repayment for borrowings	34	V.17	(57,991,561,376)	(104,353,330,696)
5.	Repayments for finance lease principal	35		-	-
6.	Dividends and profits paid to the owners	36		-	-
	Net cash flows from financing activities	***40***		***12,787,140,432***	***(15,173,123,135)***
	Net cash flows during the period	**50**		**(5,200,279,329)**	**11,396,518,172**
	Beginning cash and cash equivalents	**60**	**V.1**	**19,845,416,515**	**4,988,962,519**
	Effects of fluctuations in foreign exchange rates	61		25,400	94,230
	Ending cash and cash equivalents	**70**	**V.1**	**14,645,162,586**	**16,385,574,921**

Approved on 25 August 2026

Prepared by	**Chief Accountant**	**Legal representative**
Nguyen Thi Doan	**Tran Thi Tuyet**	**Le Tuan Nghia**

CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

NOTES TO THE INTERIM COMBINED 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") 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 Company'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. Effects of the Company's operations during the period on the Financial Statements
During the first 6 months of 2026, the Company's business activities were primarily focused on the real estate sector, which has a relatively high gross profit margin. Therefore, although both revenue and cost of sales decreased compared to the comparable period of the previous year, the Company's gross profit still increased.

6. Structure
Subsidiaries

Name	Address of head office	Principal business activity	Proportion of capital contribution	Proportion of beneficial interest	Proportion of voting rights
1369 Industrial Area JSC.	Hamlet 7, Giao Binh Commune, Ninh Binh Province, Vietnam	Construction and installation, trading and service	70.00%	70.00%	70.00%
Dong A Construction and Consulting Co., Ltd.	No. 112 Nguyen Cong Hang Street, Zone 2 Y Na, Kinh Bac Ward, Bac Ninh Province	Construction, consulting and real estate trading	78.00%	78.00%	78.00%
Toan Thang Co., Ltd.	245A Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City	Dealership of automobiles and other motor vehicles	51.00%	51.00%	51.00%

Associates

Name	Address of head office	Principal business activity	Proportion of capital contribution	Proportion of ownership interest	Proportion of voting rights
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%

Name	Address of head office	Principal business activity	Proportion of capital contribution	Proportion of ownership interest	Proportion of voting rights
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	35.00%	35.00%	35.00%
Sunfeel Vietnam Joint Stock Company	Phu Hoi Industrial Park, Duc Trong Commune, Lam Dong Province	Manufacture of silk	35.00%	35.00%	35.00%
1369 Investment Consulting and Trading Joint Stock Company	No. 172 Truong Chinh Road, Le Thanh Nghi Ward, Hai Phong City	Trading real estate	45.00%	45.00%	45.00%

Affiliates without legal personality applying centralized accounting

The Company has only one branch, namely Quang Binh Branch of 1369 Construction Joint Stock Company, located at Cam Ly hamlet, Kim Ngan commune, Quang Tri province.

7. Number of employees

As at 30 June 2026, the Company had 84 employees (as at 1 January 2026: 78 employees).

8. Statement on information comparability in the Financial Statements

The corresponding figures of the previous period are comparable to those of the current period. During the period, the Company first adopted the Vietnamese Enterprise Accounting System issued pursuant to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99") in place of Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain line items in the Financial Statements have been reclassified and renamed in accordance with the new regulations. The figures in the "Beginning balance" and "Previous period" columns in the Interim Financial Statements have been restated in accordance with the new classifications and terminology of Circular 99 to ensure comparability. These changes do not affect the Company's total assets, total liabilities, owners' equity, or profit after tax.

9. 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 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 Company'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 Company 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"), as well as the Ministry of Finance's guiding circulars on the implementation of accounting standards in the preparation and presentation of Financial Statements.

Adoption of the New Enterprise Accounting System
The fiscal year ended 31 December 2026 is the first year in which the Company 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 Company follows that guidance.
- For changes in accounting policies for which Circular 99 does not require retrospective or simplified retrospective adjustment, the Company applies the non-retrospective method.

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

The Company's Executive Officers ensure the compliance with all the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, as well as the Ministry of Finance's circulars guiding the implementation of accounting standards in the preparation and presentation of Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES, AND RELEVANT LEGAL PROVISIONS

1. Basis of preparation of the Financial Statements

The 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 Company'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 Combined Financial Statements have been prepared in both Vietnamese and English, in which the Interim Combined Financial Statements in Vietnamese are the official statutory financial statements of the Company. The Interim Combined 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. 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.

3. Financial investments

Held-to-maturity investments

Investments are classified as held-to-maturity investments when the Company has the intent and ability to hold them until the maturity date. The Company's held-to-maturity investments comprise solely 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 subsidiaries and associates

Subsidiary

A subsidiary is an entity that is controlled by the Company. Control is obtained when the Company achieves the ability to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities.

Associate

An associate is an entity which the Company 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 decisions on the associate's financial and operating policies but does not control those policies.

Initial recognition

Investments in subsidiaries and associates 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 Company borrows funds to invest in subsidiaries or associates, 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 subsidiaries, associates

Provisions for impairment of investments in subsidiaries, associates are recognized when the subsidiaries, associates incur losses or when the investments are impaired such that the Company may lose part or all of its invested capital. The provision is calculated as the Company'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. Where the subsidiaries, associates are required to prepare Consolidated Financial Statements, the provision for impairment is determined based on their Consolidated Financial Statements.

Increases/ (decreases) in provisions for impairment of investments in associates to be recognized as of the balance sheet date are recorded in "Financial expenses"

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 Company 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 Company 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 Company'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".

4. 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 Company and customers that are independent of the Company.
- 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".

5. 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.
- For work in progress: Costs comprise main materials, labor and other directly attributable costs.

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".

6. 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 Company'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 Company. 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 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 year.

7. 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 Company 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 – 15
Machinery and equipment	05 – 15
Means of transportation	05 – 10
Office equipment	03 – 05

8. Investment properties

Investment properties owned by the Company 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 Company 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 on a straight-line basis over their estimated useful life. The Company'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.

9. 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 Company 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 Company 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 Company 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.

10. 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.

11. Payable for dividends and profit distributions

Dividends/profits are recognized as payables when the Company 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.

12. Provisions

Provisions are recognized when the Company 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 Company will have to pay to settle the current obligation at the end of the accounting period.

The Company'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".

13. 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 the 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.

14. Owners' equity

Owners' contribution capital

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

15. Recognition of revenue and income

Revenue from sales of merchandise

Revenue from sales of merchandise shall be recognized when the Company 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 Company has transferred substantially all the risks and rewards incidental to ownership of the merchandise and finished goods to the customer;
- The Company 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 Company; 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 Company satisfies its performance obligation under the contract and all of the following conditions are satisfied:

- 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 Company;
- The stage of completion of the transaction at the end of reporting period can be measured reliably; and
- 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 at the end of the accounting period.

Revenue from sales of inventory properties

Revenue from sales of inventory properties of which the Company 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 Company has transferred substantially all the risks and rewards incidental to ownership of the properties to the buyer;
- The Company 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 Company; 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 Company 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.

When the projected total contract costs exceed the total contract revenue, the expected loss is recognized immediately as an expense during the period in which it is identified.

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

Profit distribution
Distributed profits are recognized when the Company 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.

16. 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.

17. 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 Company 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.

18. Corporate income tax

The Company'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.

The Company's corporate income tax expense comprises only current corporate income tax, which 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 Company 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 Company 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.

19. 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 Company include:

- Subsidiaries and 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 Company, including their parents, spouse, children, and siblings.

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.

20. Segment reporting

A business segment is a distinguishable component of the Company 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 Company 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 Company'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 Company's Financial Statements.

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

1. Cash and cash equivalents

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

	Ending balance	Beginning balance
Cash on hand	1,628,120,517	2,817,317,370
Demand deposits	10,950,339,595	17,028,099,145
- Vietnam Bank for Agriculture and Rural Development	*5,057,871*	*6,354,073,129*
- Vietnam Joint Stock Commercial Bank for Industry and Trade	*10,200,303,213*	*10,455,845,206*
- Other banks and organizations	*744,978,511*	*218,180,810*
Cash equivalents	2,066,702,474	-
- 1-month term deposit at Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch	*2,066,702,474*	-
Total	**14,645,162,586**	**19,845,416,515**

2. Financial investments

2a. *Held-to-maturity investments*

These represent loans given to related parties.

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
Short-term loans given	***123,248,419,861***	-	***131,452,561,643***	-
Dong A Construction and Consulting Co., Ltd.	95,262,907,533	-	93,125,000,000	-
Principal	*93,125,000,000*	-	*93,125,000,000*	-
Interest	*2,137,907,533*	-	-	-
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*	-
Long-term loans	***20,371,643,837***	-	-	-
Sunfeel Vietnam JSC.	20,000,000,000	-	-	-
Accrued interest income on loans	371,643,837	-	-	-
Total	**143,620,063,698**	-	**131,452,561,643**	-

Loans given to related parties to supplement capital used for business purposes, as detailed below:

Name	*Term*	*Interest rate per annum*	*Collateral*
Dong A Construction and Consulting Co., Ltd.	6–12 months	3.5%–5%	No collateral
Sunfeel Vietnam JSC.	9–36 months	8%-10%	Inventories at Sunfeel Vietnam JSC.

Recoverable value

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

2b. *Financial investments in other entities*

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
Investments in subsidiaries	***281,100,000,000***	***(3,365,493,034)***	***281,100,000,000***	***(2,549,943,988)***
1369 Industrial Area JSC.	94,500,000,000	-	94,500,000,000	-
Dong A Construction and Consulting Co., Ltd.	156,000,000,000	(3,365,493,034)	156,000,000,000	(2,549,943,988)
Toan Thang Co., Ltd.	30,600,000,000	-	30,600,000,000	
Investments in associates	***120,250,000,000***	***(1,721,957,903)***	***120,250,000,000***	-
Gieng Day Quang Ninh Ceramic Construction JSC.	10,000,000,000	-	10,000,000,000	

	Ending balance		Beginning balance	
	Original cost	Provision	Original cost	Provision
Joint Stock Company for Implementing Group 4 Nghia Duc Ward New Urban Area Project	68,250,000,000	-	68,250,000,000	
Sunfeel Vietnam JSC.	15,000,000,000	(1,721,957,903)	15,000,000,000	
1369 Investment Consulting and Trading JSC.	27,000,000,000	-	27,000,000,000	
Investments in other entities	***77,300,000,000***	-	***79,100,000,000***	-
Na Duong Brick and Tile JSC.	10,800,000,000	-	10,800,000,000	-
Su Hai Duong Real Estate Investment JSC. (i)	-	-	68,300,000,000	-
Hoang Thuan Loc Investment Group JSC. (ii)	66,500,000,000	-	-	-
Total	**478,650,000,000**	**(5,087,450,937)**	**480,450,000,000**	**(2,549,943,988)**

(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.

The number of shares held and the Company's proportion of ownership interest in the following entities are as follows:

Name	Ending balance		Beginning balance	
	Number of shares/amount of capital contribution	Proportion of ownership interest	Number of shares/amount of capital contribution	Proportion of ownership interest
1369 Industrial Area JSC.	9,450,000 shares	70.00%	9,450,000 shares	70.00%
Dong A Construction and Consulting Co., Ltd.	VND 156 billion	78.00%	VND 156 billion	78.00%
Toan Thang Co., Ltd.	VND 30.6 billion	51.00%	VND 30.6 billion	51.00%
Gieng Day Quang Ninh Ceramic Construction JSC.	1,000,000 shares	42.09%	1,000,000 shares	42.09%
Joint Stock Company for Implementing Group 4 Nghia Duc Ward New Urban Area Project	6,825,000 shares	35.00%	6,825,000 shares	35.00%
Sunfeel Vietnam JSC.	2,691,925 shares	35.00%	2,691,925 shares	35.00%
1369 Investment Consulting and Trading JSC.	2,700,000 shares	45.00%	2,700,000 shares	45.00%
Na Duong Brick and Tile JSC.	1,080,000 shares	18.00%	1,080,000 shares	18.00%
Su Hai Duong Real Estate Investment JSC.	-	-	6,830,000 shares	5.00%
Hoang Thuan Loc Investment Group JSC.	6,650,000 shares	19.00%	-	-

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 subsidiaries and associates

Subsidiaries and associates are operating normally, with no significant changes from the previous year.

Provisions for investments in subsidiaries

Fluctuations in provisions for investments in other entities are as follows:

	Current period	Previous period
Beginning balance	2,549,943,988	-
Additional provision	2,537,506,949	1,276,381,424
Ending balance	**5,087,450,937**	**1,276,381,424**

3. Short-term trade receivables

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
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	-
Construction Investment Project Management Unit of Van Ho District	759,486,053	-	1,964,090,000	-
Hoa Nhan Co., Ltd.	-	-	2,026,357,103	-
Property customers	6,847,173,166	-	-	-
Other customers	4,944,413,061	-	7,826,620,325	-
Total	**15,807,535,480**	**-**	**19,142,177,477**	**-**

4. Short-term prepayments to suppliers

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
Ben Trieu Joint Stock Company	107,190,000	-	1,451,250,000	-
Construction Technology Consulting and Transfer Office	1,473,700,000	-	1,473,700,000	-
Tung Anh 368 Construction Investment Joint Stock Company	826,753,000	-	-	-
299th Brigade, 1st Corps Command	475,200,000	-	475,200,000	-
Other suppliers	353,773,100	-	2,091,900,438	-
Total	**3,236,616,100**	**-**	**5,492,050,438**	**-**

5. 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 a deposit paid to Tan Hung Co., Ltd. pursuant to the Minutes of Agreement dated 25 June 2024 to secure the signing of a real estate brokerage contract at the Viet Hoa Western Industrial Cluster Project once the Project meets the conditions for sales. On 27 June 2025, the People's Committee of Hai Duong Province issued Decision No. 2686/QD-UBND approving the investment policy and concurrently approving the investor to implement the Project for the Construction and Operation of Infrastructure at the Viet Hoa Western Industrial Cluster, with Tan Hung Co., Ltd. as the investor covering an area of 599,413 m^2, with a total investment capital of VND 731,371,422,000, an operating period of 50 years, and a construction and commissioning period of 48 months from the date of the decision approving the investment policy for the project. At the reporting date, the project was in the land acquisition phase.

6. Inventories

	Ending balance		Beginning balance	
	Original cost	**Allowance**	**Original cost**	**Allowance**
Materials and supplies	5,274,992,212		3,702,264,254	
Work in progress (*)	638,118,679,377	-	555,054,375,437	-
Merchandise	5,396,462,199	-	13,074,586,648	-
Total	**648,790,133,788**	**-**	**571,831,226,339**	**-**

(*) 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)*	29,953,822,457	44,222,602,450
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, construction costs, other expenses)* (i)	578,431,949,089	490,423,870,292
Other real estate projects	5,076,612,079	5,194,790,186
Other construction works and projects	16,038,069,566	6,603,565,497
Total	**638,118,679,377**	**555,054,375,437**

(i) Expenses incurred in connection with the investment project for the construction of the new cultural, sports, educational and residential center in Thai Hoc Commune, Bình 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. The Land Use Right Certificate is currently being used as collateral for a loan at the Bank.

Expenses incurred in the current year consisted primarily of construction costs and capitalized interest expenses, of which capitalized interest expenses amounted to VND 11,632,697,330 (previous period: VND 0).

7. Short-term deferred expenses

	Ending balance	Beginning balance
Tools	29,326,765	110,058,220
Land rental for Thai Hoc Binh Giang Project	1,183,218,809	-
Expenses for brokerage consulting	2,777,777,778	1,851,851,852
Office rental	360,000,000	-
Other short-term prepaid expenses	92,405,634	67,251,636
Total	**4,442,728,986**	**2,029,161,708**

8. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Total
Historical costs					
Beginning balance	976,155,832	35,003,028,584	16,633,107,262	33,354,545	52,645,646,223
New acquisition	-	4,422,208,149	3,299,481,818	-	7,721,689,967
Liquidation and disposal	-	-	(832,681,818)	-	(832,681,818)
Ending balance	**976,155,832**	**39,425,236,733**	**19,099,907,262**	**33,354,545**	**59,534,654,372**
Of which:					
Assets fully depreciated but still in use	226,012,129	5,926,418,588	8,201,701,200	-	14,354,131,917
Assets waiting for liquidation	-	-	-	-	-
Depreciation					
Beginning balance	488,562,424	23,532,519,483	11,330,871,927	11,118,180	35,363,072,014
Depreciation during the period	25,004,790	1,182,066,129	617,983,194	3,335,454	1,828,389,567
Ending balance	**513,567,214**	**24,714,585,612**	**11,948,855,121**	**14,453,634**	**37,191,461,581**
Net book value					
Beginning balance	487,593,408	11,470,509,101	5,302,235,335	22,236,365	17,282,574,209
Ending balance	**462,588,618**	**14,710,651,121**	**7,151,052,141**	**18,900,911**	**22,343,192,791**
Of which:					
Assets temporarily not in use	-	-	-	-	-
Assets waiting for liquidation	-	-	-	-	-

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

	Historical cost	Accumulated depreciation	Net book value
Mercedes car	4,827,800,000	(2,494,363,354)	2,333,436,646
BYB M9 PREMIUM car	2,466,800,000	(128,479,165)	2,338,320,835
Other tangible fixed assets	52,240,054,372	(34,568,619,062)	17,671,435,310
Total	**59,534,654,372**	**(37,191,461,581)**	**22,343,192,791**

Certain tangible fixed assets with a net book value of VND 5,913,634,269 have been pledged as collateral for the Company's bank loans (see Note V.17a).

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

	Historical cost	Accumulated depreciation	Net book value	Liquidation value
Hyundai IONIQ car	832,681,818	-	832,681,818	818,181,818

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

These represent expenses for leasing machinery and equipment, which were handed over on 22 July 2026.

11. Short-term trade payables

	Ending balance	Beginning balance
Payables to related parties	***15,120,000***	-
T&T Hai Duong Petrochemical Co., Ltd.	15,120,000	-
Payables to other suppliers	***15,797,696,250***	***16,856,615,177***
Longi Solar Technology Co., Ltd.	1,951,224,697	-
Huu Thinh Joint Stock Company	-	4,383,500,000
Thai Hung Construction Co., Ltd.	1,650,103,001	5,611,923,000
Other suppliers	12,196,368,552	6,861,192,177
Total	**15,812,816,250**	**16,856,615,177**

12. 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	***17,668,730,067***	***22,514,607,166***
Customers purchasing real estate making payments in instalments	6,975,713,694	6,975,713,694
West Haiphong Construction Project Management Unit [(i)]	7,658,901,000	10,044,437,000
Other customers	3,034,115,373	5,494,456,472
Total	**20,040,039,067**	**27,514,607,166**

13. 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.

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

	Amount payable at the beginning of the year	Amount payable during the period	Amount already paid during the period	Ending balance	
				Payable	Receivable
VAT on local sales	5,133,523,453	3,340,671,809	(2,567,770,568)	6,016,052,694	109,628,000
VAT on imports	-	886,143,074	(886,143,074)	-	-
Corporate income tax	10,319,705,411	6,683,329,755	(9,622,884,515)	7,380,150,651	-
Personal income tax	33,482,530	129,597,873	(5,900,956)	157,179,447	-
Property tax	46,596,186	21,546,579	(68,142,765)	-	-
Land use fees for Thai Hoc Project	-	2,505,432,010	(2,505,432,010)	-	-
Fees, legal fees and other duties	-	760,696,831	(760,696,831)	-	-
Total	**15,533,307,580**	**14,327,417,931**	**(16,416,970,719)**	**13,553,382,792**	**109,628,000**

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

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

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

Corporate income tax ("CIT")
The Company is subject to CIT for taxable income at the rate of 20%.

Estimated CIT payable during the period is as follows:

	Current period	Previous period
Total accounting profit before tax	37,016,232,994	37,280,833,630
Increases/ (decreases) of accounting profit to determine income subject to tax:	995,898,330	225,374,137
- Increases	995,923,730	225,469,367
Non-deductible depreciation/amortization of fixed assets	*427,601,136*	*161,389,998*
Taxes, insurance premiums fined, collected in arrears	*316,380,602*	*62,630,761*
Non-deductible expenses	*251,941,992*	*1,448,608*
- Decreases	(25,400)	(95,230)
Exchange gain on the revaluation of ending balances of monetary items in foreign currencies	*(25,400)*	(95,230)
Income subject to tax	38,012,131,324	37,506,207,767
Income exempted from tax – Profit distributed	(4,967,177,489)	-
Taxable income	***33,044,953,835***	***37,506,207,767***
Of which:		
Taxable income at the Office	33,416,648,775	37,355,181,662
Taxable income at the branch	(371,694,940)	151,026,105
CIT rate	20%	20%
CIT payable	***6,683,329,755***	***7,501,241,553***
Adjustments of CIT of the previous years	-	***(12,075,094)***
Total CIT to be paid	**6,683,329,755**	**7,489,166,459**

The CIT liability of the Company 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 Combined Financial Statements could change when being inspected by the Tax Authorities.

Other taxes

The Company declared and paid these taxes in line with the prevailing regulations.

15. Accrued expenses

15a. **Short-term accrued expenses**

	Ending balance	Beginning balance
Accrued loan interest expenses to related parties	***2,291,513,697***	***698,972,602***
1369 Industrial Area JSC.	1,940,075,341	508,287,671
Toan Thang Co., Ltd.	351,438,356	190,684,931
Accrued expenses to other organizations and individuals	-	***676,941,040***
Accrued loan interest expenses	-	676,941,040
Total	**2,291,513,697**	**1,375,913,642**

15b. **Long-term accrued expenses**

These represent loan interest expenses payable to Toan Thang Co., Ltd.

16. Other 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	***147,627,283,995***	***93,825,500,260***
Hung Phat HD Trading and Construction Investment JSC. (*)	147,447,283,995	93,700,000,000
Short-term deposits received	180,000,000	125,000,000
Other short-term payables	-	500,260
Total	**148,227,283,995**	**93,825,500,260**

(*) Hung Phat HD Trading and Construction Investment JSC. ("Hung Phat HD") has entered into a joint venture with the Company 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.

17. Borrowings and finance leases

17a. Short-term borrowings and finance leases

	Ending balance	Beginning balance
Short-term loans from related parties	***70,748,600,000***	***65,198,600,000***
Toan Thang Co., Ltd. (i)	9,500,000,000	14,500,000,000
1369 Industrial Area JSC. (i)	60,050,000,000	50,000,000,000
Mr. Le Anh Luan (ii)	1,198,600,000	698,600,000

	Ending balance	Beginning balance
Short-term loans from banks	***341,553,694,830***	***342,184,554,398***
Agricultural and Rural Development Bank Vietnam – Hai Duong Branch (iv)	7,347,828,937	6,803,484,473
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch	303,589,634,210	299,395,200,026
Of which: Additional working capital loans (iv)	*15,690,629,210*	*11,496,195,026*
Loans for the Thai Hoc Real Estate Project (iii)	*287,899,005,000*	*287,899,005,000*
Military Commercial Joint Stock Bank – Hai Duong Branch (iv)	1,217,135,989	1,505,498,208
Joint Stock Commercial Bank for Investment and Development of Vietnam – Thanh Dong Branch (iv)	19,800,827,092	26,625,278,609
Asia Commercial Joint Stock Bank – Hai Duong Branch (iv)	9,598,268,602	3,749,826,602
Ho Chi Minh City Development Joint Stock Commercial Bank (iv)	-	638,695,580
Vietnam International Commercial Joint Stock Bank - Hai Duong Branch (iv)	-	3,466,570,900
Loans from Ms. Do Thi Van Anh (ii)	***4,780,000,000***	***4,780,000,000***
Current portions of long-term loans (see Note V.17b)	***264,000,000***	***264,000,000***
Current portions of finance leases (see Note V.17b)	***543,204,000***	-
Total	**417,889,498,830**	**412,427,154,398**

(i) These represent unsecured loans from subsidiaries to supplement capital for production and business operations, with a loan term of 12 months and an interest rate of 5% per annum.

(ii) These represent unsecured 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.

(iii) 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 Thái Học 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 for the current period of 9.3% per annum, secured by the assets of related parties and the Land Use Right Certificates at the Thai Hoc 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**

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

Bank	*Limit*	*Term*	*Interest rate per annum*
Vietnam Bank for Agriculture and Rural Development – Hai Duong City 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 10 months	6.5%-9.9%

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

	Beginning balance	Amount of loans incurred during the period	Transfer from long-term loans	Amount of loans repaid during the period	Ending balance
Short-term loans from related parties	65,198,600,000	10,550,000,000	-	(5,000,000,000)	70,748,600,000
Loans from banks	342,184,554,398	52,228,701,808	-	(52,859,561,376)	341,553,694,830
Loans from individuals	4,780,000,000	-	-	-	4,780,000,000
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	**412,427,154,398**	**62,778,701,808**	**675,204,000**	**(57,991,561,376)**	**417,889,498,830**

17b. Long-term borrowings

	Ending balance	Beginning balance
Toan Thang Co., Ltd.[(i)] – related party	***8,000,000,000***	-
Loans from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch [(ii)]	74,000,000	206,000,000
Finance leases from Finance Leasing Co., Ltd. - Vietnam Joint Stock Commercial Bank for Industry and Trade [(iii)]	2,172,796,000	-
Total	**10,246,796,000**	**206,000,000**

[(i)] This represents an unsecured loan at an interest rate of 8% per annum with a term of 3 years. The loan principal and interest are repaid upon expiry of the loan agreement.

[(ii)] This represents a loan from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch, taken out at the Company's office pursuant to Agreement dated 19 September 2024 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.

[(iii)] Pursuant to Finance Lease Agreement No. 01.074/2026/TSC-CTTC dated 23 June 2026, entered into with Finance Leasing Co., Ltd. - Vietnam Joint Stock Commercial Bank for Industry and Trade, the Company leases machinery and equipment under the following principal terms:

- Lease assets : ZOOMLION brand crawler excavator, Model: ZE385G
- Value of lease assets : 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 and finance leases are as follows:

	Total	Within 1 year	Over 1 year to 5 years
Ending balance			
Long-term loans from related parties	8,000,000,000	-	8,000,000,000
Long-term loans from banks	338,000,000	264,000,000	74,000,000
Finance leases	2,716,000,000	543,204,000	2,172,796,000
Total	**11,054,000,000**	**807,204,000**	**10,246,796,000**
Beginning balance			
Long-term loans from related parties	-	-	-
Long-term loans from banks	470,000,000	264,000,000	206,000,000
Finance leases	-	-	
Total	**470,000,000**	**264,000,000**	**206,000,000**

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

	Long-term loans from related parties	Long-term loans from banks	Finance leases	Total
Beginning balance	-	206,000,000	-	206,000,000
Amount of loans incurred during the period	8,000,000,000	-	2,716,000,000	10,716,000,000
Transfer to short-term loans and finance leases	-	(132,000,000)	(543,204,000)	(675,204,000)
Ending balance	**8,000,000,000**	**74,000,000**	**2,172,796,000**	**10,246,796,000**

18. Owners' equity

18a. Statement of changes in owners' equity

	Owners' contribution capital	Investment and development fund	Retained earnings	Total
Beginning balance of the previous year	617,999,720,000	2,500,000,000	42,342,302,180	662,842,022,180
Profit of the previous period	-	-	29,791,667,171	29,791,667,171
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**	**70,733,969,351**	**691,733,689,351**
Beginning balance of the current year	617,999,720,000	3,000,000,000	77,209,734,952	698,209,454,952
Profit of the period	-	-	30,332,903,239	30,332,903,239
Remuneration of BOD, BOS	-	-	(600,000,000)	(600,000,000)
Appropriation to funds	-	500,000,000	(800,000,000)	(300,000,000)
Cash dividends declared	-	-	(37,079,983,200)	(37,079,983,200)
Ending balance of the current period	**617,999,720,000**	**3,500,000,000**	**69,062,654,991**	**690,562,374,991**

18b. 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.

18c. Profit distribution

During the period, the Company conducted profit distribution in accordance with 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 dividend	:	37,079,983,200

18d. 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.

19. Off-Interim Combined Statement of Financial Position items

19a. Pledged and mortgaged assets

	Book value		Pledgee or mortgagee
	Ending balance	Beginning balance	
Fixed assets (see Note V.8)	4,924,287,681	5,340,127,594	Joint Stock Commercial Bank for Investment and Development of Vietnam – Thanh Dong Branch
Fixed assets (see Note V.8)	989,346,588	-	Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch
Inventories (see Note V.6)	467,010,715,882	-	Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch
Total	**472,924,350,151**	**5,340,127,594**	

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.

19b. Value of assets held by other parties but restricted on 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 business cooperation with Hung Phat HD Trading and Construction Investment JSC. (see Note V.16) are as follows:

	Code	Ending balance	Beginning balance
Assets			
Cash	111	6,384,344,035	3,151,106
Short-term prepayments 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 COMBINED STATEMENT OF INCOME

1. Revenue from sales of merchandise and rendering of services

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Revenue from sales of merchandise	41,550,666,455	71,803,211,549
Revenue from rendering of services	6,020,312,373	4,871,892,091
Revenue from sales of real estate	57,063,171,539	66,874,789,275
Revenue from construction contracts	25,559,430,059	1,028,384,737
Total	**130,193,580,426**	**144,578,277,652**

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	36,320,538,732	68,077,227,990
Costs of services rendered	2,282,027,707	2,349,593,873
Costs of real estate sold	32,783,766,083	49,993,081,054
Costs of construction contracts	19,420,935,735	93,863,683
Total	**90,807,268,257**	**120,513,766,600**

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	23,638,184	918,908
Loan interest income	3,980,510,276	3,334,796,575
Exchange gain arising from transactions in foreign currencies	52,200	-
Exchange gain due to the revaluation of monetary items in foreign currencies	-	94,230
Gain on transfer of other long-term investments	2,049,000,000	14,000,000,000
Profit distribution	4,967,177,489	-
Gain on liquidation of associates	-	4,320,000,000
Total	**11,020,378,149**	**21,655,809,713**

4. Financial expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Borrowing costs	3,984,959,354	2,621,657,216
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	-
Additional provision for impairment of investments	2,537,506,949	1,276,381,424
Total	**6,586,721,628**	**3,908,463,018**

5. General and administration expenses

	Accumulated from the beginning of the year to the end of the current period	
	Current year	Previous year
Labor costs	2,801,936,350	2,129,444,476
Materials and supplies	19,838,700	16,556,455
Office supplies	204,856,116	84,919,399
Depreciation/amortization of fixed assets	602,695,280	511,079,453
Taxes, fees and legal fees	22,901,010	6,000,000
Expenses for external services	2,215,042,664	1,558,041,528
Other expenses	583,506,688	317,985,312
Total	**6,450,776,808**	**4,624,026,623**

6. Earnings per share ("EPS")

Information on EPS is presented in the Interim Consolidated Financial Statements.

7. 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	36,320,538,732	68,077,227,990
Materials and supplies	51,612,752,810	1,934,078,663
Labor costs	4,461,223,046	3,173,401,241
Depreciation/amortization of fixed assets	2,047,139,565	2,299,414,707
Expenses for external services	109,807,681,206	31,534,614,508
Other expenses	12,360,454,039	439,429,512,750
Increase/decrease in inventories (work-in-progress, finished goods)	(119,278,960,923)	(421,150,581,449)
Total	**97,330,828,475**	**125,297,668,410**

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"), the General Director and the Chief Accountant. The key management personnel's related individuals are their close family members.

Transactions with the key management personnel and their related individuals

	Current year	**Previous year**
Mr. Le Minh Tan		
Selling a car	818,181,818	-
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

Unsecured receivables for the key management personnel and their related individuals will be settled in cash. No allowance for doubtful debts has been made for the receivables from the key management personnel and their related individuals, as explained in V.16.

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

	Position	Salary	Remuneration of the previous year	Total compensation
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**

1b. Transactions and balances with other related parties

Other related parties of the Company include:

Name	Relationship
1369 Industrial Area JSC.	Subsidiary
Dong A Construction and Consulting Co., Ltd.	Subsidiary
Toan Thang Co., Ltd.	Subsidiary
Joint Stock Company for Implementing Group 4 Nghia Duc Ward New Urban Area Project	Associate
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

Name	**Relationship**
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 parties of the key management personnel
Hanoi 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

	Current period	**Previous period**
Toan Thang Co., Ltd.		
Revenue from sales of merchandise and rendering of services	720,000,000	720,000,000
Revenue from construction	548,385,185	95,877,150
Purchasing car	818,181,818	472,727,273
Purchasing services	7,321,000	12,492,116
Loans from subsidiary	8,000,000,000	14,500,000,000
Loan interest payable	526,123,288	9,109,589
Profit distribution	4,967,177,489	-
Dong A Construction and Consulting Co., Ltd.		
Construction costs	7,490,586,112	-
Loan given	-	17,500,000,000
Loan interest income	2,137,907,533	2,023,202,054
1369 Industrial Area JSC.		
Loans from subsidiary	10,050,000,000	-
Loan interest payable	1,431,787,670	-
Gieng Day Quang Ninh Ceramic Construction JSC.		
Loan interest income	141,621,918	247,945,205
Sunfeel Vietnam JSC.		
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 for car	335,454,545	-
Hai Duong Porcelain JSC.		
Revenue from sales of merchandise and rendering of services	9,117,833,333	-
Purchase of merchandise and services	-	64,587,000

	Current period	Previous period
T&T Hai Duong Petrochemical Co., Ltd.		
Revenue from construction	22,508,763	-
Purchase of merchandise and services	110,549,679	21,798,950
Hanoi South Infrastructure Development and Investment JSC.		
Purchasing 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 Company. 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 V.2a, V.11, V.12, V.15, and V.17.

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 Company's internal organizational and management structure and its internal financial reporting system.

2a. Information on business segments

The Company has the major business segments as follows:

- Trading segment;
- Real estate investment segment;
- Construction and installation segment;
- Other segments (limestone powder production, real estate brokerage, property letting, 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 Company is as follows:

	Trading segment	Real estate investment segment	Construction and installation segment	Other segments	Total
Current period					
Net external revenue	41,550,666,455	57,063,171,539	25,559,430,059	6,020,312,373	130,193,580,426
Total net revenue	***41,550,666,455***	***57,063,171,539***	***25,559,430,059***	***6,020,312,373***	***130,193,580,426***
Segment operating profit	5,230,127,723	24,279,405,456	6,138,494,324	3,738,284,666	39,386,312,169
Expenses not attributable to segments					(6,523,560,218)
Operating profit					32,862,751,951
Financial income					11,020,378,149
Financial expenses					(6,586,721,628)
Other income					50,706,332
Other expenses					(330,881,810)
Current income tax					(6,683,329,755)
Profit after tax					***30,332,903,239***

	Trading segment	Real estate investment segment	Construction and installation segment	Other segments	Total
Total expenses for acquisition of fixed assets and other non-current assets					***13,643,009,786***
Total depreciation/ amortization and allocation of long-term deferred expenses					***2,299,883,144***
Previous period					
Net external revenue	71,803,211,549	66,874,789,275	1,028,384,737	4,871,892,091	144,578,277,652
Total net revenue	***71,803,211,549***	***66,874,789,275***	***1,028,384,737***	***4,871,892,091***	***144,578,277,652***
Segment operating profit	3,725,983,559	16,881,708,221	934,521,054	2,522,298,218	24,064,511,052
Expenses not attributable to segments					(4,783,901,810)
Operating profit					19,280,609,242
Financial income					21,655,809,713
Financial expenses					(3,908,463,018)
Other income					316,957,432
Other expenses					(64,079,739)
Current income tax					(7,489,166,459)
Profit after tax					***29,791,667,171***
Total expenses for acquisition of fixed assets and other non-current assets					***1,099,352,355***
Total depreciation/ amortization and allocation of long-term deferred expenses					***2,495,063,418***

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

	Trading segment	Real estate investment segment	Construction and installation segment	Other segments	Total
Ending balance					
Segment assets	4,624,711,730	635,165,436,164	19,242,623,319	2,091,056,331	661,123,827,544
Unallocated assets					700,106,769,940
Total assets					***1,357,269,600,897***
Segment liabilities	7,723,537,773	300,970,978,478	14,456,594,128	674,749,938	323,825,860,317
Unallocated liabilities					630,780,370,589
Total liabilities					***666,707,225,906***
Beginning balance					
Segment assets	19,137,036,927	551,678,728,867	20,704,404,811	3,998,945,822	595,519,116,427
Unallocated assets					671,529,132,225
Total assets					***1,267,048,248,652***
Segment liabilities	11,266,153,911	13,322,385,494	19,762,502,298	151,135,185	44,502,176,888

	Trading segment	Real estate investment segment	Construction and installation segment	Other segments	Total
Unallocated liabilities					524,336,616,812
Total liabilities					*568,838,793,700*

2b. ***Information on geographical segments***

All of the Company'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 Company 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 Combined Statement of Financial Position					
Short-term held-to-maturity investments	123	-	131,452,561,643	131,452,561,643	(i)
Other short-term receivables	135	1,239,937,217	(927,561,643)	312,375,574	
Short-term deferred expenses	161	177,309,856	1,851,851,852	2,029,161,708	(ii)
Long-term deferred expenses	271	2,321,486,959	(1,851,851,852)	469,635,107	
Short-term borrowings and finance leases	321	146,528,149,398	265,899,005,000	412,427,154,398	(iii)
Long-term borrowings and finance leases	339	266,105,005,000	(265,899,005,000)	206,000,000	
Interim Combined Statement of Cash Flows					
(Gain)/loss from investment and financing activities	05	(21,016,355,537)	(955,397,261)	(21,971,752,798)	
(Increases)/ decreases in receivables	09	45,343,663,599	(29,000,000,000)	16,343,663,599	
Cash recovered from lending, selling debt instruments of other entities	24	-	29,000,000,000	29,000,000,000	(iv)
Interests earned, dividends and profits received	27	-	955,397,261	955,397,261	

(i) Restating the accrued interest receivable on loans from the item "Other short-term receivables" to the item "Short-term held-to-maturity investments".

(ii) Restating the item "Long-term deferred expenses" to the item "Short-term deferred expenses".

(iii) Restating the item "Long-term borrowings and finance leases" to the item "Short-term borrowings and finance leases".

(iv) Restating entrusted investment interest and entrusted investment principal from the item "(Gain)/loss from investment and financing activities" and "(Increases)/ decreases in receivables" to the items "Cash recovered from lending, selling debt instruments of other entities"; "Interests earned, dividends and profits received"

4. Significant accounting estimates and assumptions

The preparation of the Interim 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 Combined Financial Statements include:

- Provisions for impairment of held-to-maturity investments; provisions for impairment of investments in other entities (Notes IV.3 and V.2)
- Allowance for devaluation of inventories (Note IV.5 and V.6);
- Useful lives of tangible fixed assets (Notes IV.7 and V.8);
- Provisions for warranty for construction projects (Note IV.12);

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 Combined Financial Statements.

Approved on 25 August 2026

Prepared by	Chief Accountant	Legal representative
Nguyen Thi Doan	Tran Thi Tuyet	Le Tuan Nghia

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