HANOI CONSTRUCTION CORPORATION - JSC

REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
For the period ended 30/06/2026

Hanoi – August , 2026

TABLE OF CONTENTS

CONTENTS **Pages**

STATEMENT OF THE BOARD OF GENERAL DIRECTORS	2 - 3
REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION	4
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS	
Interim Separate Statement of Financial Position	5 - 6
Interim Separate Income Statement	7
Interim Separate Cash flow Statement	8
Notes to the Interim Separate Financial Statements	9 - 47

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Hanoi Construction Corporation - JSC presents this report together with the Company's reviewed Interim separate financial statements for the period ended 30/06/2026.

CORPORATION

Hanoi Construction Corporation – JSC (hereinafter referred to as the "the Corporation" predecessor was a State enterprise established under Decision No. 990/BXD-TCLD dated 20/11/1995 of the Minister of Construction. The Corporation was equitized and switched to operation under the Joint Stock Corporation model on 14/8/2014.

Hanoi Construction Corporation – JSC operating under the Enterprise Registration Certificate of Joint Stock Corporation No. 0100106338 issued by the Department of Planning and Investment of Hanoi City for the first time on 17/6/1996, business registration changed for the twelfth (12th) time and changed on 23/3/2021.

The charter capital of the Corporation according to the 12th change in business registration dated March 23, 2021 is VND 1,410,480,000,000 (*In words: One thousand, four hundred and ten billion, four hundred and eighty million dong even*); equivalent to 141,048,000 shares, the par value of VND 10,000/share.

The Corporation's shares are being traded on UpCOM using the stock code HAN. The Corporation's shares are currently maintained under warning status according to Decision No. 392/QD-SGDHN dated April 14, 2026 of the Hanoi Stock Exchange.

Head office of the Corporation: No. 57 Quang Trung, Hai Ba Trung Ward, Hanoi City.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Corporation during the period and at the date of this report are as follows:

Board of Management	
Mr. Dau Van Dien	Chairman (temporarily suspended from office since 29/6/2026)
Mr. Nguyen Minh Cuong	Member (temporarily in charge of the Board of Management since 29/6/2026)
Mr. Nguyen Minh Cuong	Member
Mr. Duong Ngoc Quang	Member
Mr. Tran Huyen Linh	Member
Board of Supervisors	
Mr. Dinh Cong Thuy	Head of the Board
Mrs. Duong Thi Kim Quy	Member
Mrs. Tran Thi Kim Lien	Member
Board of General Directors	
Mr. Nguyen Do Quy	General Director
Mr. Nguyen Minh Cuong	Deputy General Director
Mr. Duong Ngoc Quang	Deputy General Director
Mr. Nguyen Duc Toan	Deputy General Director
Mr. Hoang Viet Anh	Deputy General Director
Mr. Tran Minh Hong	Deputy General Director (Appointed from 25/5/2026)

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Corporation which would require adjustments to or disclosures to be made in the Interim Separate financial statements.

AUDITORS

The Corporation's Interim Separate financial statements for the period ended 30/06/2026 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Corporation's Board of General Directors is responsible for preparing the interim separate financial statements at 30/06/2026, which give a true and fair view of the financial position as well as of its interim separate income and interim separate cash flows statements for the period then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim separate financial statements. In preparing these interim separate financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the interim separate Financial Statements;
- Design and implement effectively the internal control system to ensure that the preparation and presentation of the interim separate Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the interim separate Financial Statements of the Corporation on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Corporation and to ensure that the interim separate financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim separate financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Corporation and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Corporation has complied with the above requirements in preparing the interim separate financial statements.

For and on behalf of the Board of General Directors,

M.S.D.N: 0100106338-C.T.C.P
TỔNG CÔNG TY XÂY DỰNG HÀ NỘI - CTCP
THÀNH PHỐ HÀ NỘI

Duong Ngoc Quang
Deputy General Director
(Authorised: No. 228/UQ-CCT dated 4 March 2026)
Hanoi, 27th August, 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Khuong Dinh Ward, Hanoi, Vietnam
+84 (24) 3 783 2121 info@cpavietnam.vn
+84 (24) 3 783 2122 www.cpavietnam.vn

INPACT MEMBER

No: 433/2026/BCSX-CPA VIETNAM-NV2

REPORT ON REVIEW OF THE INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Boards of Management, Supervisors and General Directors
Hanoi Construction Corporation - JSC

We have reviewed the accompanying interim separate financial statements of Hanoi Construction Corporation - JSC, prepared on August 27, 2026, as set out on pages 05 to pages 47, including the Interim Separate Statement of Financial Position as at 30/06/2026 and the Interim Separate Income Statement, and Interim Separate Cash flow Statement for the period then ended, and Notes to the Interim Separate financial statements.

Responsibility of the Board of General Directors

The Corporation's Board of General Directors is responsible for the true and fair preparation and presentation of these Interim Separate financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Separate financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of Interim Separate financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim separate financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the Corporation.

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements, in all material respects, does not give a true and fair view of the interim financial position of the Company as at 30 June 2026, and the interim results of operations and its cash flows for the accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of the Interim Separate Financial Statements.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI VIỆT NAM

Nguyen Thi Mai Hoa
Deputy General Director
Audit Practising Registration Certificate:
2326-2023-137-1
Authorised: 08/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Hanoi, 27th August 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND (Re-stated)
A -	**SHORT-TERM ASSETS (100=110+120+130+140+150+160)**	**100**		**4,048,284,392,809**	**4,022,018,938,036**
I.	**Cash and cash equivalents**	**110**	**5.1**	**139,927,204,925**	**389,496,638,738**
1.	Cash	111		139,927,204,925	389,496,638,738
II.	**Short-term financial investments**	**120**	**5.2**	**3,292,985,021**	**3,292,985,021**
3.	Held to maturity Investments	123		3,292,985,021	3,292,985,021
III.	**Short-term receivables**	**130**		**3,088,627,034,545**	**2,718,462,874,773**
1.	Short-term receivables from customers	131	5.3	1,922,087,559,572	1,653,024,705,918
2.	Prepayments to sellers in short-term	132	5.4	883,135,670,268	786,613,358,297
5.	Other short-term receivables	135	5.5	369,176,698,113	364,597,703,966
6.	Other short-term receivables	136	5.6	(85,772,893,408)	(85,772,893,408)
IV.	**Inventories**	**140**	**5.7**	**698,284,965,624**	**767,974,806,648**
1.	Inventories	141		698,284,965,624	767,974,806,648
VI.	**Other current assets**	**160**		**118,152,202,694**	**142,791,632,856**
2.	Deductible value added tax	162		68,928,008,517	96,372,515,076
3.	Taxes and other receivables from government budget	163	5.16	49,224,194,177	46,419,117,780
B -	**LONG-TERM ASSETS (200 = 210+220+230+240+250+260+270)**	**200**		**1,240,100,971,451**	**1,289,998,231,457**
I.	**Long-term receivables**	**210**		**1,000,000,000**	**1,000,000,000**
5.	Other long-term receivables	215	5.5	1,000,000,000	1,000,000,000
II.	**Fixed assets**	**220**		**29,742,882,785**	**31,872,245,996**
1.	Tangible fixed assets	221	5.8	28,023,168,196	30,097,918,909
	- Historical costs	*222*		*87,233,116,159*	*87,163,092,290*
	- Accumulated depreciation	*223*		*(59,209,947,963)*	*(57,065,173,381)*
3.	Intangible fixed assets	227	5.9	1,719,714,589	1,774,327,087
	- Historical costs	*228*		*2,107,700,000*	*2,107,700,000*
	- Accumulated amortization	*229*		*(387,985,411)*	*(333,372,913)*
IV.	**Investment properties**	**240**	**5.10**	**432,711,956,192**	**438,399,512,908**
1.	Historical costs	241		560,678,797,155	560,678,797,155
2.	Accumulated depreciation	242		(127,966,840,963)	(122,279,284,247)
V.	**Long-term assets in progress**	**250**		**12,293,155,556**	**10,601,380,495**
2.	Construction in progress	252	5.11	12,293,155,556	10,601,380,495
VI.	**Long-term investments**	**260**	**5.2**	**763,495,349,576**	**807,315,412,611**
1.	Investments in subsidiaries	261		342,566,749,763	192,511,012,070
2.	Investments in joint ventures and associates	262		147,023,438,956	314,507,341,761
3.	Investments in equity of other entities	263		336,229,751,222	362,621,649,145
4.	Allowances for long-term investments	264		(62,324,590,365)	(62,324,590,365)
VII.	**Other long-term assets**	**270**		**857,627,342**	**809,679,447**
1.	Long-term prepaid expenses	271	5.12	857,627,342	809,679,447
	TOTAL ASSETS (280 = 100+200)	**280**		**5,288,385,364,260**	**5,312,017,169,493**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30th June 2026

	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND (Re-stated)
C-	**LIABILITIES (300=310+330)**	**300**		**3,779,456,403,794**	**3,816,668,516,536**
I.	**Short-term liabilities**	**310**		**3,463,440,700,980**	**3,596,816,749,299**
1.	Short-term trade payables	311	5.13	685,791,359,258	589,299,406,725
2.	Short-term prepayments from customers	312	5.14	98,728,439,568	618,807,823,388
3.	Dividends and profits payable	313	5.15	21,314,428,229	35,459,331,139
4.	Taxes and other payables to government budget	314	5.16	67,600,109,224	61,790,945,821
5.	Payables to employees	315		3,781,904,778	5,532,924,778
6.	Short-term accrued expenses	316	5.17	1,509,215,964,697	1,267,889,139,984
9.	Short-term unearned revenues	319	5.18	3,947,772,916	3,947,772,916
10.	Other short-term payments	320	5.19	115,075,351,259	126,215,214,881
11.	Short-term borrowings and finance lease liabilities	321	5.20	950,581,300,886	880,363,119,502
13.	Bonus and welfare fund	323		7,404,070,165	7,511,070,165
II.	**Long-term liabilities**	**330**		**316,015,702,814**	**219,851,767,237**
7.	Long-term unearned revenues	337	5.18	139,090,553,779	141,064,440,237
9.	Long-term borrowings and finance lease liabilities	339	5.20	176,925,149,035	78,787,327,000
D-	**OWNERS' EQUITY**	**400**	**5.21**	**1,508,928,960,466**	**1,495,348,652,957**
1.	Contributed capital	411		1,410,480,000,000	1,410,480,000,000
-	*Ordinary shares with voting rights*	*411a*		*1,410,480,000,000*	*1,410,480,000,000*
8.	Development and investment funds	418		37,908,859,524	37,908,859,524
10.	Undistributed profit after tax	420		60,540,100,942	46,959,793,433
-	*Undistributed profit after tax brought forward*	*420a*		*46,959,793,433*	*339,833,152*
-	*Undistributed profit after tax for the current year*	*420b*		*13,580,307,509*	*46,619,960,281*
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**5,288,385,364,260**	**5,312,017,169,493**

Ha Noi, 27th August 2026

Preparer	**Chief Accountant**	**Deputy General Director**
Nguyen Nhat Quang	**Nguyen Thi Thu Huong**	**Duong Ngoc Quang**

TỔNG CÔNG TY XÂY DỰNG HÀ NỘI - CTCP

INTERIM SEPARATE INCOME STATEMENT

For the period ended 30th June 2026

	ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1.	Revenues from sales and services rendered	01	6.1	1,190,357,589,645	1,500,911,126,069
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		1,190,357,589,645	1,500,911,126,069
4.	Costs of goods sold	11	6.2	1,166,945,886,101	1,470,915,258,354
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**23,411,703,544**	**29,995,867,715**
7.	Financial income	22	6.3	43,675,693,155	38,395,301,913
8.	Financial expenses	23	6.4	33,060,057,707	21,867,398,146
	In which: Interest expenses	*24*		*33,060,057,707*	*21,867,398,146*
9.	Selling expenses	25		-	-
10.	General administrative expenses	26	6.5	21,115,237,124	23,642,229,998
11.	**Net profits from operating activities {30 = 20+21+22-(23+25+26)}**	**30**		**12,912,101,868**	**22,881,541,484**
12.	Other income	31	6.6	20,326,167,093	40,585,072,147
13.	Other expenses	32	6.6	19,657,961,452	40,166,954,255
14.	**Other profits (40 = 31-32)**	**40**	**6.6**	**668,205,641**	**418,117,892**
15.	**Total net profit before tax (50 = 30+40)**	**50**		**13,580,307,509**	**23,299,659,376**
16.	Current corporate income tax expenses	51	6.7	-	-
17.	Deferred corporate income tax expenses	52		-	-
18.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**13,580,307,509**	**23,299,659,376**

Ha Noi, 27th August 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Nhat Quang	Nguyen Thi Thu Huong	Duong Ngoc Quang

M.S.D.N: 0100106338-C.T.C.P
TỔNG CÔNG TY XÂY DỰNG HÀ NỘI - CTCP
THÀNH PHỐ HÀ NỘI

INTERIM SEPARATE CASH FLOW STATEMENT

(Indirect method)

For the period ended 30th June 2026

ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I. Cash flows from operating activities				
1. *Profit before tax*	***01***		***13,580,307,509***	***23,299,659,376***
2. *Adjustments for:*				
- Depreciation of fixed assets and investment properties	02		7,886,943,796	15,442,687,918
- Gains (losses) on investing activities	05		(43,506,936,965)	(38,395,301,913)
- Interest expenses	06		33,060,057,707	21,867,398,146
3. *Operating profit before changes in working capital*	***08***		***11,020,372,047***	***22,214,443,527***
- Increase (decrease) in receivables	09		(341,799,666,575)	(97,591,613,113)
- Increase (decrease) in inventories	10		69,689,841,024	18,580,611,585
- Increase (decrease) in payables	11		(188,221,365,711)	(92,298,766,552)
- Increase/(decrease) in prepaid expenses	12		(47,947,895)	(9,427,572,996)
- Borrowing costs paid	14		(33,393,776,288)	(22,571,314,756)
- Enterprise income tax paid	15		(2,756,877,709)	(26,032,146,904)
- Other payments on operating activities	17		(107,000,000)	(579,500,000)
Net cash flows from operating activities	***20***		***(485,616,421,107)***	***(207,705,859,209)***
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(1,761,798,930)	(3,147,833,851)
6. Proceeds from equity investment in other entities	26		40,719,936,965	-
7. Proceeds from interests, dividends and distributed profits	27		42,882,000,000	23,402,811,623
Net cash flows from investing activities	**30**		**81,840,138,035**	**20,254,977,772**
III. Cash flows from financial activities				
3. Proceeds from borrowings	33		566,238,990,906	602,667,341,076
4. Repayment of principal	34		(397,882,987,487)	(475,312,753,829)
6. Dividends and profits paid to owners	36		(14,149,154,160)	(41,819,321,520)
Net cash flows from financial activities	**40**		**154,206,849,259**	**85,535,265,727**
Net cash flows during the period (50 = 20+30+40)	**50**		**(249,569,433,813)**	**(101,915,615,710)**
Cash and cash equivalents at the beginning of the period	**60**		**389,496,638,738**	**309,860,481,594**
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**5.1**	**139,927,204,925**	**207,944,865,884**

Ha Noi, 27th August 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Nhat Quang	Nguyen Thi Thu Huong	Duong Ngoc Quang

M.S.D.N: 0100106 C.T.C.P TỔNG CÔNG TY XÂY DỰNG HÀ NỘI - CTCP THÀNH PHỐ HÀ NỘI

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
For the period ended 30/06/2026

1. CORPORATION INFORMATION

1.1 Structure of ownership

Hanoi Construction Corporation- JSC predecessor was a State enterprise established under Decision No. 990/BXD-TCLD dated 20/11/1995 of the Minister of Construction. The Corporation was equitized and switched to operation under the Joint Stock Company model on 14/8/2014.

Hanoi Construction Corporation - JSC operating under the Enterprise Registration Certificate of Joint Stock Company No. 0100106338 issued by the Department of Planning and Investment of Hanoi City for the first time on June 17, 1996, business registration changed for the twelfth (12th) time and changed on March 23, 2021.

The charter capital of the Corporation according to the 12th change in business registration dated March 23, 2021 is VND 1,410,480,000,000 (*In words: One thousand, four hundred and ten billion, four hundred and eighty million*); equivalent to 141,048,000 shares, the par value of VND 10,000/share.

The Corporation's shares are being traded on UpCOM using the stock code HAN. The Corporation's shares are currently maintained under warning status according to Decision No. 392/QĐ-SGDHN dated April 14, 2026 of the Hanoi Stock Exchange.

Head office of the Corporation: No. 57 Quang Trung, Hai Ba Trung Ward, Hanoi City.

1.2 Operating industries and principal activities

The main activities of the Corporation are:

- Construction of houses of all kinds;
- Construction of railway and road works;
- Construction of public-utility works;
- Construction of other civil technical works;
- Installation of electrical systems
- Installation of water supply, drainage, heater and air conditioning systems;
- Installation of other construction systems;
- Completion of civil works;
- Other specialized construction activities;
- Real estate business, land use rights belonging to owners, users or leases (Real estate business; Management and operation of apartment buildings).

Main activities of the Corporation in the period: Real estate business and construction works.

1.3. Normal operating cycle

The Corporation's normal operating cycle is 12 months.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

1.4 The Corporation structure

At 30/06/2026, The Corporation has subsidiaries, associates and dependent units as:

Name	Address	Major business lines	Capital contribution ratio	Voting Ratio
Subsidiaries				
Hanoi Construction JSC No1	Hanoi	Real Estate and Construction Business	50.36%	50.36%
Tay Ho Construction And Housing Investment JSC	Hanoi	Production, trade and construction services	50.09%	50.09%
Hancorp Construction Equipment And Material JSC	Hanoi	Real Estate and Construction Business	95.52%	95.52%
Hancorp 3 One Member Limited Liability Company	Ho Chi Minh City	Construction	100%	100%
Hantech One Member Limited Liability Company	Hanoi	Construction	100 %	100%
Hancorp 1 Investment and Trading JSC	Hanoi	Construction	51.00%	51.00%
Hancorp Urban Service JSC	Hanoi	Construction and services	51.00%	51.00%
My Duc Cement Joint Stock Company	Hanoi	Cement Manufacturing	57.00%	57.00%
Associates				
Hancorp Joint Stock Company	Hanoi	Concrete production, building materials, construction	27.73%	27.73%
Hancorp 2 Construction JSC	Thanh Hoa	Construction, Design Consulting	46.07%	46.07%
Construction Design House Trading Consultancy JSC	Hanoi	Consulting, design	36.00%	36.00%
Investment And Construction JSC No.34	Hanoi	Build	30.00%	30.00%
Hanoi Mechanical And Construction JSC	Hanoi	Concrete production, building materials, construction	29.95%	29.95%
Construction JSC No.2	Hanoi	Concrete production, building materials, construction	28.07%	28.07%
Westlake International Company Limited	Hanoi	Hotel Business	25.00%	25.00%
Hancorp 5 Construction Technology JSC	Hanoi	Advise	25.00%	25.00%
Hoa Binh – Son La Express Way Investment JSC	Hanoi	Build	20.00%	20.00%

Unit	Address	Major business lines
Housing and Urban Development Project Management Board	Ngoai Giao Area Project, Xuan Dinh Ward, Hanoi City	Project management
Urban and Housing Services Enterprise (ceased operation)	Thang Long International Village, Cau Giay Ward, Hanoi City	Project management and operation
International Construction Company	No. B3B, Thang Long International Village, Cau Giay Ward, Hanoi City	Construction
Ho Chi Minh City Branch (ceased operation)	No. 11, D1 Street, Thanh My Tay Ward, Ho Chi Minh City	Construction

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

1.5 Number of employees at the end of the accounting period

The total number of the Corporation's employees as at 30/06/2026 is 246 employees (As at 31/12/2025 is 250 employees).

1.6 Statement of information comparability on the Interim separate financial statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime, which replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/03/2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

The Corporation has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC since 01/01/2026. In cases where the application of this Circular results in changes in the presentation of the financial statements, the Corporation will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim separate financial statements are comparable as they have been calculated and presented consistently.

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal years

The Corporation's fiscal year begins on 1st January and ends on 31st December of solar year.

The interim separate financial statements are prepared for the accounting period ending 30/06/2026.

Accounting currency

The accompanying interim separate financial statements, expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Corporation applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Corporation ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Separate financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the interim separate financial statements

The attached interim separate financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim separate financial statements.

The accompanying interim separate financial statements are the Corporation's ones, therefore, they do not include the interim separate financial statements of subsidiaries. Users of the interim separate financial statements should read them together with the Corporation's consolidated financial statements for the financial year ended on the same date in order to obtain full information of the Corporation's financial position as well as the results of interim operations and interim cash flows of the Corporation for the period.

The accompanying interim separate financial statements are not intended to reflect the financial position, business results and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting estimates

The preparation of the Interim separate financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and presentation of liabilities and Contingent assets at the date of preparation of the separate financial statements as well as reported data on revenue and expenses throughout the accounting period. Actual business results may differ from estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits

Financial Investments

Held-to-Maturity Investments

Held to maturity investments are those that the Corporation has intention and ability to hold until maturity. Held to maturity investments includes: Term deposits with an original maturity of over 3 months, valuable papers (including treasury bills and promissory notes), loans held to maturity to receive periodic interest, and other held-to-maturity investments.

Held-to-maturity investments are initially recognized from the purchase date and are measured at purchase price plus transaction costs directly attributable to the acquisition. Subsequent to initial recognition, held-to-maturity investments are stated at book value, including principal and accrued interest earned up to the financial statement date, less provision for impairment losses (if any). Interest income from held-to-maturity investments arising after the acquisition date is recognized in the income statement on an accrual basis. Pre-acquisition interest received is credited against the cost of investment at the acquisition date.

Provision for bad debts of held-to-maturity investments is made in conformity with current accounting regulations.

Investments in subsidiaries, joint ventures, and other investments

Investments in subsidiaries over which the Corporation has control, investments in associates and joint ventures over which the Corporation has significant influence are stated at cost, including purchase price and directly attributable acquisition costs, in the separate interim financial statements.

Profit distributions that Corporation received from the accumulated profits of the associates after the Corporation obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in subsidiaries, joint ventures, associates and other investments are presented at cost less allowance for diminution in value (if any) in the Statement of Financial Position.

Other investments are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Provision for losses of investments

Provision for losses of investments in subsidiaries, investments in associates and investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

Provision for impairment of other investments: The provision for impairment is made based on the fair value of the investment at the time of provision. In cases where the fair value cannot be determined, the provision is made based on the losses incurred by the investee.

The losses incurred by the investee used as a basis for making the provision are determined based on the investee's consolidated financial statements if the investee is a parent company. If the investee is an independent entity without subsidiaries, the basis for making the provision is the financial statements of the investee.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued))

Receivables

Receivables represent the amounts recoverable from customers or other entities, tracked by payment due date, debtor, foreign currency, and other parameters in accordance with the operational characteristics and management requirements of the Company.

Receivables are presented at carrying amount less provision for doubtful debts. Provision for doubtful debts is made when there is any indication or evidence that the Corporation is unable or unlikely to recover its receivables in accordance with applicable accounting regulations.

At the end of the financial year, the Corporation remeasures the balances of receivables denominated in foreign currencies that are monetary items using the average telegraphic transfer buying and selling rate of the commercial bank where the Corporation regularly conducts transactions.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions. Net realizable value is determined as the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution.

Inventories are stated at cost using the specific identification method.

The Corporation's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the historical cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at historical cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	Years
Buildings, structures	10 - 50
Machinery and equipment	05 - 15
Motor vehicles	06 - 10
Office equipment	03 - 10

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Intangible fixed assets and Amortization

Intangible fixed assets are stated at cost, less accumulated amortization.

Historical costs of intangible fixed assets include all the expenses paid by the Corporation to bring the asset to its working condition for its intended use.

Intangible fixed assets are computer software which is amortized using the straight-line method over its estimated useful life. The amortization period ranges from 3 years to 5 years.

Intangible fixed assets are indefinite land use rights, the Corporation does not perform depreciation.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment properties

Investment properties include land use rights and buildings and structures held by the Corporation to earn rental income or for capital appreciation, stated at cost less accumulated depreciation.

The historical cost of investment property includes all expenses (cash and cash equivalents) paid by the Corporation, or the fair value of other amount exchanged to acquire the investment property by the time of purchase or construction of the investment property.

Cost related to investment property incurred after initial recognition must be recognized as Cost for Production and Business in the year, unless the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of an item of investment property beyond its originally assessed standard of performance, the expenditure is capitalized as an additional cost of investment property.

Investment property for lease is amortized on a straight-line basis over its estimated useful life as follows:

	Years
Buildings and structures	10 - 50

Liquidation: Gains and losses from disposal of investment property are measured by the difference between net proceeds from disposal and the remaining amount of the investment property and are recognized as income or expense in the Income Statement.

Construction in progress

Assets under construction for production, rental, administrative or other purposes are stated at cost. Such costs comprise service costs and related borrowing costs in accordance with the accounting policies of the Corporation. Depreciation of these assets is applied on the same basis as other assets, commencing when the assets are in the location and condition necessary for them to be capable of operating in the manner intended by the Corporation.

Deferred expenses

Deferred expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. The Corporation's prepaid expenses include the following:

Tools and equipment

Tools and supplies placed into service are allocated to expenses on a straight-line basis over an allocation period not exceeding three years.

Other expenses

Other expenses are allocated to expenses on a straight-line basis over an allocation period not exceeding three years.

Trade Payables, Other Payables

The account payables, other payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Corporation's management requirement.

These liabilities are determined with reasonable certainty regarding their value and timing, and are recognized at an amount not lower than the obligation to be settled. They are classified as follows:

- Trade payables: Includes trade payables arising from purchase transactions of goods, services, and assets between the Corporation and sellers (which are independent units from the Corporation, including payable between the Corporation and joint ventures and affiliated companies).;
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Dividends and profit payables

Dividends are recognized as liabilities when the Company's Board of Directors issues a dividend distribution notice and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

Loans

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Corporation tracks loans in detail according to each debtor and classifies short-term and long-term loans according to the repayment period

Expenses directly related to the loan are recognized as financing expenses, except for expenses arising from a separate loan for the purpose of investment, construction or production of unfinished assets, which are capitalized in accordance with the Borrowing Cost Accounting Standards.

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the period/year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

The Corporation recognizes Accrued expenses as follows:

- Accrued interest expenses: Accrued in accordance with loan contracts;
- Other accrued expenses: Accrued based on cost estimates and the volume of completed work;

Unrealized revenues

Unearned revenue includes: advance payments received (such as: amount received in advance from customers in many accounting periods for leasing assets, infrastructure); excluding: money received in advance from buyers for which the Corporation has not yet provided products, goods, services; uncollected revenue from asset leasing, service provision for many period.

Revenue received in advance is allocated using the straight-line method based on the number of periods in advance collected.

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Share premium is recognized as the difference between the issue price and the par value of shares upon initial issuance or additional issuance, the difference between the reissuance price and the carrying amount of repurchased shares, and the equity component of convertible bonds upon maturity. Direct costs directly attributable to the additional issuance of shares and the reissuance of repurchased shares are deducted from share premium.

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and relevant regulations, and upon approval by the General Meeting of Shareholders.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and other income

The Corporation's revenue includes construction contract revenue, real estate business revenue, sales revenue and service revenue (office rental and service fees, equipment rental),...

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Corporation has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Corporation retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Corporation;
- Identify the completed work as at the separate balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from the sale of real estate

The Corporation's revenue from sale of real estate is recognized when it satisfies all following conditions:

The real estate is totally completed and handed over to the buyer. The Corporation has transferred the significant risks and rewards of ownership of the real estate to the buyer.

- The Corporation does not retain managerial right over the real estate as the owners or control involvement with the real estate.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to the Corporation.
- The costs incurred in respect of the transaction can be measured reliably.

Revenue of construction contract

Construction contract revenue stipulates that the Corporation is paid according to the value of the performed volume. When the results of the construction contract are reliably determined and confirmed by the customer, the revenue and costs related to the contract are recorded corresponding to the completed work confirmed by the customer in the year reflected on the issued invoices.

Increases and decreases in construction volume, compensation and other revenues are recognized as revenue only when agreed with the customer.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and other income (Continued)

Revenues of construction are not recognized in the following cases:

- Revenue is recognized in equivalent proportion to contract costs which is probable to be paid.
- The contract costs are recognized to expenses only when they actually incur.

Revenue from interest income, dividends and profits received and other income

The revenue is recognized when the Corporation can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Including the cost of products, goods, services (including depreciation costs; repair costs; operating costs of leasing investment real estate under the operating lease method, costs of transferring and liquidating investment real estate, etc.) recorded in accordance with revenue in the year.

Financial expenses

Financial expenses comprise expenses incurred during the period, mainly including:

- Losses related to financial investment activities;

- Borrowing costs: Recorded monthly based on loan amount, interest rate and actual number of days borrowed.

Current corporate income tax expense

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Corporation has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Corporation's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Corporation that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors confirms that the Corporation operates mainly in construction and installation activities and in a single geographical segment – Vietnam. Therefore, the Corporation does not present segment reports by business segments and by geographical segments in accordance with Vietnamese Accounting Standard No. 28 - Segment Reporting.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash	484,282,799	779,806,982
Bank deposits (*)	139,442,922,126	388,716,831,756
Total	**139,927,204,925**	**389,496,638,738**

(*) Details of demand deposits:

	30/06/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	120,802,825,451	359,029,358,188
Others	18,640,096,675	29,687,473,568
Total	**139,442,922,126**	**388,716,831,756**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2 Financial investments

a. Held to maturity investments

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances
Short-term	**3,292,985,021**	**3,292,985,021**	**-**	**3,292,985,021**	**3,292,985,021**	**-**
Term deposits	*3,292,985,021*	*3,292,985,021*	*-*	*3,292,985,021*	*3,292,985,021*	*-*
Joint Stock Commercial Bank for Investment and Development of Vietnam (1)	3,292,985,021	3,292,985,021	-	3,292,985,021	3,292,985,021	-
Total	**3,292,985,021**	**3,292,985,021**	**-**	**3,292,985,021**	**3,292,985,021**	**-**

(1) Including 12-month term deposits with interest rates ranging from 2.1% to 4.5% per annum.

b. Investments in equity of other entities

	Ratio		30/6/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances
Investments in subsidiaries			**342,566,749,763**	**319,618,126,055**	**(22,948,623,708)**	**192,511,012,070**	**169,562,388,362**	**(22,948,623,708)**
Hanoi Construction Joint Stock Company No.1	50.36%	50.36%	87,683,054,206	87,683,054,206	-	87,683,054,206	87,683,054,206	-
Tay Ho Construction and Housing Investment Joint Stock Company	50.09%	50.09%	22,427,957,864	22,427,957,864	-	22,427,957,864	22,427,957,864	-
Hancorp Construction Equipment And Materials Joint Stock Company	95.52%	95.52%	32,000,000,000	15,486,578,158	(16,513,421,842)	32,000,000,000	15,486,578,158	(16,513,421,842)
Hancorp 3 One Member Limited Liability Company	100.00%	100.00%	20,000,000,000	19,633,853,522	(366,146,478)	20,000,000,000	19,633,853,522	(366,146,478)
Hantech One Member Limited Liability Company	100.00%	100.00%	10,000,000,000	3,930,944,612	(6,069,055,388)	10,000,000,000	3,930,944,612	(6,069,055,388)
Hancorp 1 Investment and Trading Joint Stock Company	51.00%	51.00%	10,200,000,000	10,200,000,000	-	10,200,000,000	10,200,000,000	-
Hancorp Urban Service Joint Stock Company	51.00%	51.00%	10,200,000,000	10,200,000,000	-	10,200,000,000	10,200,000,000	-
My Duc Cement Joint Stock Company (1)	57.00%	57.00%	150,055,737,693	150,055,737,693	-	-	-	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2 Financial investments (Continued)

b. Investments in equity of other entities (Continued)

	Ratio		30/6/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances
Investments in Associates			**147,023,438,956**	**140,526,158,781**	**(6,497,280,175)**	**314,507,341,761**	**308,010,061,586**	**(6,497,280,175)**
Hancorp Joint Stock Company	27.73%	27.73%	8,320,000,000	8,320,000,000	-	8,320,000,000	8,320,000,000	-
Hancorp 2 Construction JSC	46.07%	46.07%	3,706,000,000	-	(3,706,000,000)	3,706,000,000	-	(3,706,000,000)
Construction Design House Trading Consultancy JSC	36.00%	36.00%	2,244,173,657	2,244,173,657	-	2,244,173,657	2,244,173,657	-
Investment And Construction JSC No.34	30.00%	30.00%	9,706,450,571	9,706,450,571	-	9,706,450,571	9,706,450,571	-
Mechanical and Construction Joint Stock Company	29.95%	29.95%	2,845,200,000	53,919,825	(2,791,280,175)	2,845,200,000	53,919,825	(2,791,280,175)
Mechanical Construction and Installation Joint Stock Company (2)			-	-	-	17,428,165,112	17,428,165,112	-
Construction Joint Stock Company No. 2	28.07%	28.07%	19,087,163,048	19,087,163,048	-	19,087,163,048	19,087,163,048	-
West Lake International Company Limited	25.00%	25.00%	91,614,451,680	91,614,451,680	-	91,614,451,680	91,614,451,680	-
Hancorp5 Construction Technology Joint Stock Company	25.00%	25.00%	3,500,000,000	3,500,000,000	-	3,500,000,000	3,500,000,000	-
My Duc Cement Joint Stock Company (1)			-	-	-	150,055,737,693	150,055,737,693	-
Hoa Binh – Son La Expressway Investment Joint Stock Company	20.00%	20.00%	6,000,000,000	6,000,000,000	-	6,000,000,000	6,000,000,000	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2 Financial investments (Continued)

b. Investments in equity of other entities (Continued)

	Ratio		30/6/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original value	Recoverable amount	Allowances	Original value	Recoverable amount	Allowances
Investments in other entities			**336,229,751,222**	**303,351,064,740**	**(32,878,686,482)**	**362,621,649,145**	**329,742,962,663**	**(32,878,686,482)**
Mechanical Construction and Installation Joint Stock Company (2)	13.70%	13.70%	17,428,165,112	17,428,165,112	-	-	-	-
Bach Dang Joint Stock Company	12.97%	12.97%	4,542,847,049	4,542,847,049	-	4,542,847,049	4,542,847,049	-
Hung Loi Hydropower Joint Stock Company	15.00%	15.00%	4,500,000,000	-	(4,500,000,000)	4,500,000,000	-	(4,500,000,000)
Sahabak Joint Stock Company	25.00%	25.00%	32,500,000,000	13,000,000,000	(19,500,000,000)	32,500,000,000	13,000,000,000	(19,500,000,000)
Da Nang International Terminal Investment and Exploitation Joint Stock Company	10.00%	10.00%	30,000,000,000	30,000,000,000	-	30,000,000,000	30,000,000,000	-
Hanoi Investment and Construction Development Joint Stock Company No. 1	1.27%	1.27%	1,695,579,072	1,695,579,072	-	1,695,579,072	1,695,579,072	-
CIE - CMC - Vinaconex E&C Housing Investment and Development Joint Stock Company	2.95%	2.95%	1,474,200,000	1,359,769,500	(114,430,500)	1,474,200,000	1,359,769,500	(114,430,500)
Vietnam Urban Construction Investment Joint Stock Company	10.25%	10.25%	3,488,318,859	2,008,976,877	(1,479,341,982)	3,488,318,859	2,008,976,877	(1,479,341,982)
Northern Hanoi Urban Development Joint Stock Company	1.50%	1.50%	3,000,000,000	-	(3,000,000,000)	3,000,000,000	-	(3,000,000,000)
Urban Gas Investment and Development Joint Stock Company (PCG)	1.16%	1.16%	1,613,940,000	545,250,000	(1,068,690,000)	1,613,940,000	545,250,000	(1,068,690,000)
PetroVietnam Securities Joint Stock Company (PSI)	0.17%	0.17%	690,000,000	690,000,000	-	690,000,000	690,000,000	-
Deo Ca Investment Joint Stock Company	8.06%	8.06%	175,218,750,000	175,218,750,000	-	175,218,750,000	175,218,750,000	-
No. 1 Electric Ground Vehicle BOT Joint Stock Company	1.45%	1.45%	3,216,224,000	-	(3,216,224,000)	3,216,224,000	-	(3,216,224,000)
Trung Do Joint Stock Company	10.07%	10.07%	55,861,727,130	55,861,727,130	-	55,861,727,130	55,861,727,130	-
Electricity, Water and Construction Installation Joint Stock Company (3)			-	-	-	43,820,063,035	43,820,063,035	-
Moc Chau Urban Joint Stock Company	15.00%	15.00%	1,000,000,000	1,000,000,000	-	1,000,000,000	1,000,000,000	-
Total			**825,819,939,941**	**763,495,349,576**	**(62,324,590,365)**	**869,640,002,976**	**807,315,412,611**	**(62,324,590,365)**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.2 Financial investments (Continued)

b. Investments in equity of other entities (Continued)

(1) According to the Resolution of the Extraordinary General Meeting of Shareholders in 2026 of My Duc Cement Joint Stock Company dated 25 February 2026, the registered charter capital was VND 750,000,000,000 (in words: Seven hundred and fifty billion Vietnamese dong), corresponding to 7,500,000 shares (in words: Seven million five hundred thousand shares). The charter capital after adjustment was VND 262,286,578,045 (in words: Two hundred and sixty-two billion, two hundred and eighty-six million, five hundred and seventy-eight thousand and forty-five Vietnamese dong), corresponding to 2,622,866 shares (in words: Two million six hundred and twenty-two thousand eight hundred and sixty-six shares). The form of capital reduction was the adjustment of the charter capital based on the actual capital contributed by the shareholders. The information on the number of shares and corresponding ownership percentages of each shareholder was adjusted following the adjustment of the Company's charter capital, specifically as follows: Before the adjustment, the registered capital contribution of Hanoi Construction Corporation – JSC was VND 330,000,000,000, corresponding to 3,300,000 ordinary shares and an ownership percentage of 44%. After the adjustment, the actual contributed capital was VND 149,555,309,131, corresponding to 1,495,553 ordinary shares and an ownership percentage of 57%

(2) During the year, Mechanized Construction Joint Stock Company increased its charter capital through the issuance of additional shares. The Corporation did not participate in the capital contribution/purchase of additional shares in this capital increase. Accordingly, the number of shares held by the Corporation in Mechanized Construction Joint Stock Company remained unchanged; however, the Company's ownership and voting rights decreased from 28.53% to 13.7% (According to the 11th amended Enterprise Registration Certificate of the joint stock company, initially registered on 18 February 2005 and amended for the 11th time on 12 December 2025).

(3) Resolution No. 70/NQ-HĐQT dated 21 November 2025 of the Board of Directors of Hanoi Construction Corporation – JSC approving the starting price and plan for the transfer of the Corporation's capital contribution in Electrical, Water and Construction Installation Joint Stock Company; Resolution No. 06/NQ-HĐQT dated 6 January 2026 of the Board of Directors of Electrical, Water and Construction Installation Joint Stock Company regarding the use of the development investment fund to repurchase the offered shares of the Company. Minutes of determination of the results of the offering of shares owned by Hanoi Construction Corporation – JSC in Electrical, Water and Construction Installation Joint Stock Company dated 29 December 2025; and the Share Transfer Agreement dated 30 January 2026 between Hanoi Construction Corporation – JSC and Water Electrical Mechanical Installation and Construction Joint Stock Company for the transfer of 900,000 shares (in words: Nine hundred thousand shares), at a transfer price of VND 49,500 per share (in words: Forty-nine thousand five hundred Vietnamese dong per share). The total transaction value was VND 44,550,000,000 (in words: Forty-four billion, five hundred and fifty million Vietnamese dong).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.3 Receivables from customers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**1,922,087,559,572**	**(502,002,298)**	**1,653,024,705,918**	**(502,002,298)**
Project Management Board of Song Hau 1 Thermal Power Plant - Vietnam Machinery Installation Corporation - JSC	235,194,621,537	-	235,194,621,537	-
Viet Duc Hospital - Facility 2	215,989,585,052	-	215,989,585,052	-
Phu My Land Investment Corporation	48,699,900,000	-	48,699,900,000	-
Lanmak Investment and Construction Joint Stock Company	10,813,589,744	-	10,155,423,360	-
National Children's Hospital	16,580,108,238	-	16,580,108,238	-
Ha Noi Real Estate Investment And Constructions JSC	-	-	15,586,038,600	-
Dong Nai Provincial People's Committee	100,048,699,111	-	100,048,699,111	-
Tan Son Nhat International Airport – Branch of Airports Corporation of Vietnam – JSC	478,621,769,093	-	479,668,528,054	-
Noi Bai International Airport – Branch of Airports Corporation of Vietnam – JSC	119,245,232,113	-	44,580,757,769	-
Hanoi Urban Railway Management Board	81,838,836,970	-	88,860,545,750	-
Others	615,055,217,714	(502,002,298)	397,660,498,447	(502,002,298)
Total	**1,922,087,559,572**	**(502,002,298)**	**1,653,024,705,918**	**(502,002,298)**
In which: Receivables from related parties *(Details in Note 7.1)*	***5,198,898,648***	-	***6,781,709,979***	-

5.4 Prepayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**883,135,670,268**	**(33,068,109,000)**	**786,613,358,297**	**(33,068,109,000)**
Hancorp Joint Stock Company	206,362,931,835	-	198,561,223,855	-
Hanoi Engineering Joint Stock Company	62,984,769,245	-	62,984,769,245	-
Song Hong Ha Joint Stock Company	50,417,419,000	-	50,417,419,000	-
An Xuan Thinh Construction and Trading JSC	29,161,327,815	-	29,161,327,815	-
Hancorp 5 Technology and Construction JSC	11,052,000,050	-	11,052,000,050	-
Aviation products and Maintenance Joint Stock Company	129,143,371,400	-	129,143,371,400	-
Others	394,013,850,923	(33,068,109,000)	305,293,246,932	(33,068,109,000)
Total	**883,135,670,268**	**(33,068,109,000)**	**786,613,358,297**	**(33,068,109,000)**
In which: Repayments to related parties *(Details in Note 7.1)*	***284,745,988,899***	-	***277,661,882,330***	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.5 Other receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**369,176,698,113**	**(84,986,937,768)**	**364,597,703,966**	**(84,986,937,768)**
Advances (*)	14,730,418,647	-	13,721,171,935	-
Social insurance, Health insurance, Unemployment insurance	249,208,144	-	181,550,731	-
Other receivables	354,197,071,322	(84,986,937,768)	350,694,981,300	(84,986,937,768)
Mechanical & Construction Joint Stock Company	*29,423,759,161*	*(14,852,252,980)*	*29,423,759,161*	*(14,852,252,980)*
Lanmak Real Estate Investment and Construction Joint Stock Company	*4,667,351,532*	-	*4,667,351,532*	-
Investment & Construction Joint Stock Company No. 4	*2,500,000,000*	-	*2,500,000,000*	-
Construction & Materials Trading Joint Stock Company	*4,824,594,541*	-	*4,824,594,541*	-
Electricity, Water and Construction Installation Joint Stock Company	*1,705,264,932*	-	*1,283,589,360*	-
Construction Design Consulting and Housing Business Joint Stock Company	*1,357,979,742*	-	*1,370,197,742*	-
Hancorp Joint Stock Company	*46,060,259,707*	-	*45,035,486,608*	-
Others	*263,657,861,707*	*(70,134,684,788)*	*261,590,002,356*	*(70,134,684,788)*
Long-term	**1,000,000,000**	-	**1,000,000,000**	-
Deposits	1,000,000,000	-	1,000,000,000	-
Total	**370,176,698,113**	**(84,986,937,768)**	**365,597,703,966**	**(84,986,937,768)**
In which: Other receivables from related parties *(Details in Note 7.1)*	***186,491,599,602***	***(14,852,252,980)***	***186,409,701,900***	***(14,852,252,980)***

(*) Including advances to individuals and contractors for the Corporation's production and business activities.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.6 Bad debts

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original value	**Recoverable amount**	**Allowances**	**Original value**	**Recoverable amount**	**Allowances**
Investment & Construction Development Joint Stock Company	33,429,921,970	17,429,921,970	(16,000,000,000)	33,429,921,970	17,429,921,970	(16,000,000,000)
Hancorp.2 Construction Joint Stock Company	70,920,622,916	16,785,938,128	(54,134,684,788)	70,920,622,916	16,785,938,128	(54,134,684,788)
Mechanical & Construction Joint Stock Company	29,673,759,161	14,821,506,181	(14,852,252,980)	29,673,759,161	14,821,506,181	(14,852,252,980)
Other	785,955,640	-	(785,955,640)	785,955,640	-	(785,955,640)
Total	**134,810,259,687**	**49,037,366,279**	**(85,772,893,408)**	**134,810,259,687**	**49,037,366,279**	**(85,772,893,408)**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Work in progress	698,284,965,624	-	767,974,806,648	-
Total	**698,284,965,624**	**-**	**767,974,806,648**	**-**

Detail Work in progress:

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Real estate investment project	**500,613,357,940**	-	**496,338,015,078**	-
- Items in the Diplomatic Corps	500,613,357,940	-	496,338,015,078	-
High-rise Housing Project N01-T8-NGD	*10,338,999,771*	-	*11,149,672,702*	-
High-rise Housing Project N01, N02 - Diplomatic Corps Area	*81,330,480,413*	-	*81,330,480,413*	-
Project BT1 to BT6 Diplomatic Corps	*40,425,237,321*	-	*77,668,604,419*	-
CC1-CC5A Diplomatic Corps Public Area	*108,441,082,859*	-	*104,909,267,873*	-
Land Lot NT1, NT2, TH1, TH2 Diplomatic Corps Area	*144,064,102,070*	-	*126,951,374,976*	-
Parking Lot (P1, P2) - Diplomatic Corps Area	*25,781,592,014*	-	*24,992,300,172*	-
Mixed Building N01 - T6, T7 Diplomatic Corps	*13,149,561,742*	-	*12,944,052,624*	-
Other items at Diplomatic Corps Project	*77,082,301,750*	-	*56,392,261,899*	-
Construction works	**197,671,607,684**	-	**271,636,791,570**	-
Contract Package 12T2 – Noi Bai	-	-	52,146,224,175	-
Contract Package 12-T3 Tan Son Nhat	31,487,849,574	-	22,431,802,532	-
HCM City Nursing and Rehabilitation Center	25,020,856,304	-	18,460,304,908	-
Pile Works for Cargo Terminal No.1 and Construction & Equipment Installation for Remaining Auxiliary Works – Long Thanh International Airport Project Phase 1	-	-	35,557,768,410	-
Contract Package – Depot 05 Construction	22,715,873,480	-	20,487,591,931	-
Others	118,447,028,326	-	122,553,099,614	-
Total	**698,284,965,624**	**-**	**767,974,806,648**	**-**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.8 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORICAL COST					
As at 01/01/2026	**58,987,426,121**	**4,471,495,953**	**18,468,014,543**	**5,236,155,673**	**87,163,092,290**
Purchase	-	-	-	70,023,869	70,023,869
As at 30/06/2026	**58,987,426,121**	**4,471,495,953**	**18,468,014,543**	**5,306,179,542**	**87,233,116,159**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**35,074,556,088**	**4,471,495,953**	**12,499,575,273**	**5,019,546,067**	**57,065,173,381**
Depreciation	1,065,545,496	-	1,018,093,944	61,135,142	2,144,774,582
As at 30/06/2026	36,140,101,584	**4,471,495,953**	**13,517,669,217**	**5,080,681,209**	**59,209,947,963**
NET BOOK VALUE					
As at 01/01/2026	**23,912,870,033**	-	**5,968,439,270**	**216,609,606**	**30,097,918,909**
As at 30/06/2026	**22,847,324,537**	-	**4,950,345,326**	**225,498,333**	**28,023,168,196**

Historical cost of tangible fixed assets which are fully depreciated but still in use as at 30/06/2026 is VND 15,356,059,214 (as at 01/01/2026 is VND 15,315,159,214).

The Corporation has mortgaged tangible fixed assets with their remaining value as at the date of 30/06/2026 is VND 17,020,964,658 (as at 01/01/2026 is VND 17,929,932,480).

(*) List of tangible fixed assets currently held with a value of 10% or more of the total value of tangible fixed assets:

Unit: VND

No.	Type and name of assets	As at 30/6/2026			As at 01/01/2026		
		Historical cost	**Accumulated depreciation**	**Net Book Value**	**Historical cost**	**Accumulated depreciation**	**Net Book Value**
1	House 1C5, D1 Street, Ward 25, Binh Thanh District, Ho Chi Minh City (No. 11 Nguyen Van Thuong Street, Ward 25, Binh Thanh District, Ho Chi Minh City)	9,394,660,274	3,568,300,395	5,826,359,879	9,394,660,274	3,411,722,721	5,982,937,553
2	Eight-storey office building – 57 Quang Trung Street, Hai Ba Trung District, Hanoi (constructed on 19 August 1995)	39,663,316,000	25,207,018,554	14,456,297,446	39,663,316,000	24,545,963,286	15,117,352,714
	Total	**49,057,976,274**	**28,775,318,949**	**20,282,657,325**	**49,057,976,274**	**27,957,686,007**	**21,100,290,267**

5.9 Intangible fixed assets

Unit: VND

	Land use rights	Computer software	Total
HISTORICAL COST			
As at 01/01/2026	**1,297,200,000**	**810,500,000**	**2,107,700,000**
As at 30/06/2026	**1,297,200,000**	**810,500,000**	**2,107,700,000**
ACCUMULATED AMORTIZATION			
As at 01/01/2026	**-**	**333,372,913**	**333,372,913**
Amortization	-	54,612,498	54,612,498
As at 30/06/2026	**-**	**387,985,411**	**387,985,411**
NET BOOK VALUE			
As at 01/01/2026	**1,297,200,000**	**477,127,087**	**1,774,327,087**
As at 30/06/2026	**1,297,200,000**	**422,514,589**	**1,719,714,589**

(*): The land use right represents the perpetual land use right (94 m²) at No. 1C5, D1 Street, Thanh My Tay Ward, Ho Chi Minh City.

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 30/06/2026 is VND 117,500,000 (as at 01/01/2026 is VND 117,500,000).

(**) List of intangible fixed assets currently held with a value of 10% or more of the total value of intangible fixed assets:

Unit: VND

No.	Type and name of assets	As at 30/6/2026 Historical cost	Accumulated amortization	Net Book Value	As at 01/01/2026 Historical cost	Accumulated amortization	Net Book Value
1	Land use rights at No. 1C5, D1 Street, Ward 25, Binh Thanh District, Ho Chi Minh City	1,297,200,000	-	1,297,200,000	1,297,200,000	-	1,297,200,000
2	Land use rights of Villa No. 28.6 (area: 587.6 m²) at the Phuong An - Long Tho Residential Area Project, Nhon Trach District, Dong Nai Province	376,064,000	-	376,064,000	376,064,000	-	376,064,000
3	Fast Business Online accounting software	468,000,000	54,600,000	413,400,000	468,000,000	7,800,000	460,200,000
	Total	**2,141,264,000**	**54,600,000**	**2,086,664,000**	**2,141,264,000**	**7,800,000**	**2,133,464,000**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.10 Investment property

Unit: VND

	01/01/2026 VND	Increase VND	Decrease VND	30/06/2026 VND
a. Investment properties held for rental				
Historical cost	**558,773,887,064**	-	-	**558,773,887,064**
- Buildings	542,599,929,014	-	-	542,599,929,014
- Infrastructure	16,173,958,050	-	-	16,173,958,050
Accumulated depreciation	**121,736,384,873**	**5,664,746,978**	-	**127,401,131,851**
- Buildings	119,393,942,988	5,468,235,212	-	124,862,178,200
- Infrastructure	2,342,441,885	196,511,766	-	2,538,953,651
Net book value	**437,037,502,191**	**(5,664,746,978)**	-	**431,372,755,213**
- Buildings	423,205,986,026	(5,468,235,212)	-	417,737,750,814
- Infrastructure	13,831,516,165	(196,511,766)	-	13,635,004,399
b) Investment properties held for capital appreciation				
Historical cost	**1,904,910,091**	-	-	**1,904,910,091**
- Buildings	1,904,910,091	-	-	1,904,910,091
Impairment loss	**542,899,374**	**22,809,738**	-	**565,709,112**
- Buildings	542,899,374	22,809,738	-	565,709,112
Net book value	**1,362,010,717**	**(22,809,738)**	-	**1,339,200,979**
- Buildings	1,362,010,717	(22,809,738)	-	1,339,200,979

(*): Investment real estate is a house consisting of:

Investment property for lease

(1) Basement, 3-storey commercial center, 1st and 2nd floors, office area of the 28-storey Thang Long International Village project;

(2) Basement, 1st floor office area of residential and commercial area N04A - Diplomatic Corps infrastructure project;

(3) Basement and 1st floor office area of the N01T8 High-rise Housing project - Diplomatic Corps infrastructure project;

(4) Parking lot P2 Diplomatic Corps area.

(5) Basement N01T6,7 of high-rise housing project N01T6,7 - Diplomatic Corps infrastructure project.

(6) 14-storey office building at 59 Quang Trung, Hai Ba Trung Ward, Hanoi;

Investment real estate waiting for price increase

(7) Villa 28.6 Phuong An - Long Tho residential area project, Phuoc An commune, Dong Nai province.

(**): Investment real estate for lease is infrastructure including:

(1) Tennis court - Public and commercial housing area N04A;

(2) Swimming pool and swimming pool service area - High-rise building N01T8.

(3) Swimming pool on the 6th floor, open-space cafe service area on the 26th floor and auxiliary rooms at basement level B1 – N01T67.

In accordance with Vietnamese Accounting Standard No. 05 – Investment Property, the fair value of investment properties as at 30th June 2026 is required to be disclosed. However, the Company does not have sufficient information to determine the fair value of these assets as at the date of preparation of the interim separate statement of financial position.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.10 Investment property (Continued)

(*) List of investment properties currently held with a value of 10% or more of the total value of investment properties:

Unit: VND

No.	Type and name of assets	As at 30/6/2026 Historical cost	Accumulated depreciation	Net Book Value	As at 01/01/2026 Historical cost	Accumulated depreciation	Net Book Value
1	Basement of the 28-storey LQTTL Project (2 basement levels, area of 6,238 m²)	66,590,069,287	17,785,933,855	48,804,135,432	66,590,069,287	17,120,033,161	49,470,036,126
2	Basement of N01T67-QD468-HĐQT (3 basement levels; area of 5,580 m²; 458 parking spaces)	124,337,546,356	36,382,306,278	87,955,240,078	124,337,546,356	35,138,930,814	89,198,615,542
3	Basement (NO1T8) – NO1T8 High-rise Residential Building (area of 4,225.45 m²; 3 basement levels)	102,758,700,803	13,882,278,176	88,876,422,627	102,758,700,803	12,854,691,170	89,904,009,633
4	Three-storey commercial center – 28-storey Thang Long International Village Project (area of 9,283.72 m²)	150,353,296,571	40,158,747,626	110,194,548,945	150,353,296,571	38,655,214,658	111,698,081,913
	Total	**444,039,613,017**	**108,209,265,935**	**335,830,347,082**	**444,039,613,017**	**103,768,869,803**	**340,270,743,214**

5.11 Construction in progress

	30/6/2026 (VND) Original value	30/6/2026 (VND) Recoverable amount	01/01/2026 (VND) Original value	01/01/2026 (VND) Recoverable amount
a) Construction in progress	**12,293,155,556**	**12,293,155,556**	**10,601,380,495**	**10,601,380,495**
Cost of renovation of the Corporation's headquarters at No. 57 Quang Trung Street	11,733,005,556	11,733,005,556	10,041,230,495	10,041,230,495
Cost of land acquisition in Dong Anh (*)	560,150,000	560,150,000	560,150,000	560,150,000
Total	12,293,155,556	12,293,155,556	10,601,380,495	10,601,380,495

(*) Contracts for transferring land use rights for population dispersion planning of the People's Committee of Co Loa commune, Dong Anh with a total area of 189 m²

5.12 Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Long-term	**857,627,342**	**809,679,447**
Office supplies expenses	857,627,342	809,679,447
Total	**857,627,342**	**809,679,447**

5.13 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**685,791,359,258**	**589,299,406,725**
Construction Joint Stock Company No. 34	3,443,466,813	3,443,466,813
Lac Hong Investment Joint Stock Company	9,265,946,183	9,265,946,183
Ha Hung Company Limited	1,444,469,395	2,005,558,317
Tay Ho Housing and Construction Investment Joint Stock Company	13,185,950,460	13,185,950,460
ACC-BVA Foundation and Construction Joint Stock Company	4,325,231,190	4,325,231,190
Thang Long Construction Joint Stock Company	4,128,013,706	4,128,013,706
Tan Phu Automobile Transport Cooperative – Branch	6,812,010,973	726,890,425
Nam Long Elevator and Equipment Company Limited	33,677,312,353	54,082,068,757
Tan Thanh An Trading Investment and Technology Joint Stock Company	22,463,650,749	26,928,238,037
Lanmak Investment and Real Estate Construction Joint Stock Company	25,415,850,671	21,042,917,262
Mechanical Construction and Installation Joint Stock Company	41,719,984,698	21,195,619,772
Ho Chi Minh City Museum Construction Joint Stock Company	5,916,521,471	6,450,714,928
Others	513,992,950,596	422,518,790,875
Total	**685,791,359,258**	**589,299,406,725**
In which:		
Payables to related parties	***87,565,152,173***	***78,730,111,690***
(Details in Note 7.1)		

5.14 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**98,728,439,568**	**618,807,823,388**
Airports Corporation of Vietnam – JSC	-	514,020,534,055
Others	98,728,439,568	104,787,289,333
Total	**98,728,439,568**	**618,807,823,388**
In which:		
Advances from customers who are related parties	***90,999,600***	***90,999,600***
(Detailed in Note 7.1)		

5.15 Dividends and profits payable

	30/06/2026 VND	01/01/2026 VND (Re-stated)
Dividends and profits payable	21,314,428,229	35,459,331,139
Total	**21,314,428,229**	**35,459,331,139**

In which:

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.16 Taxes and payables to, receivables from State Treasury

	01/01/2026 VND (Re-stated)	Additions VND	Paid VND	30/06/2026 VND
Payables	**61,790,945,821**	**28,318,189,711**	**22,509,026,308**	**67,600,109,224**
Short-term	***61,790,945,821***	***28,318,189,711***	***22,509,026,308***	***67,600,109,224***
Corporate income tax	2,808,734,367	-	2,756,877,709	51,856,658
Personal income tax	90,091,445	1,489,686,270	1,465,667,270	114,110,445
Land tax, Land rental charges	58,775,219,397	26,828,503,441	18,169,580,717	67,434,142,121
Fee, charges and other payables	116,900,612	-	116,900,612	-
Receivables	**46,419,117,780**	**439,965,504**	**3,245,041,901**	**49,224,194,177**
Short-term	***46,419,117,780***	***439,965,504***	***3,245,041,901***	***49,224,194,177***
VAT	37,816,137,063	420,818,273	2,736,948,733	40,132,267,523
Corporate income tax	8,602,980,717	-	-	8,602,980,717
Fee, charges and other receivables	-	19,147,231	508,093,168	488,945,937

5.17 Accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,509,215,964,697**	**1,267,889,139,984**
Accrued interest expense	-	954,068,518
Accrued construction costs	1,244,629,706,459	917,839,863,471
Accrued costs of real estate projects	264,586,258,238	348,160,207,995
Others	-	935,000,000
Total	**1,509,215,964,697**	**1,267,889,139,984**

5.18 Unearned revenues

	30/06/2026 VND	01/01/2026 VND
Short-term	**3,947,772,916**	**3,947,772,916**
Three-storey commercial center of the 28-storey Apartment Complex Project in Thang Long International	3,947,772,916	3,947,772,916
Long-term	**139,090,553,779**	**141,064,440,237**
Three-storey commercial center of the 28-storey Apartment Complex Project in Thang Long International	138,976,553,779	140,950,440,237
Others	114,000,000	114,000,000
Total	**143,038,326,695**	**145,012,213,153**

(*) This is the revenue received in advance for the rental of the commercial center under the following contract:

(1) Lease agreement dated 29/11/2012 between Hanoi Construction Corporation and Ocean Group Joint Stock Company.

(2) Memorandum of agreement dated 25/5/2017 between Hanoi Construction Corporation, Ocean Group Joint Stock Company and Vincommerce General Trading Services Joint Stock Company.

The total contract value is 218 billion VND, the lease term is 50 years from 29/11/2012.

5.19 Other payables

	30/06/2026 VND	01/01/2026 VND (Re-stated)
Short-term	**115,075,351,259**	**126,215,214,881**
Trade Union fees	290,021,785	155,656,130
Others	114,785,329,474	126,059,558,751
Maintenance Fee 2% - Project N06, N07	*473,114,587*	*473,114,587*
Maintenance Fee 2% - N01T8 NGĐ Building Project	*2,259,675,755*	*2,236,769,245*
Bonus and Welfare Fund balance distributed to employees upon equitization	*8,837,794,747*	*8,837,794,747*
Must pay for capital contribution to My Duc Cement Joint Stock Company (*)	*9,793,145,000*	*9,793,145,000*
Must pay for capital contribution to Sahabak JSC (*)	*13,000,000,000*	*13,000,000,000*
Interest payable on loans	*2,088,715,932*	*1,517,613,193*
Danang International Terminal Investment and Operation Joint Stock Company	*31,059,000,000*	*42,840,000,000*
Others	*47,273,883,453*	*47,361,121,979*
Total	**115,075,351,259**	**126,215,214,881**
In which:		
Payables to related parties	***5,983,938,866***	***5,983,938,866***
(Details in Note 7.1)		

(*) Payables for receipt of capital contribution to investment in units detailed in Notes No. 5.2 – Financial investments.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.20 Borrowings and finance lease liabilities

	30/06/2026 VND	Increase VND	Decrease VND	01/01/2026 VND
Short-term	**950,581,300,886**	**468,101,168,871**	**397,882,987,487**	**880,363,119,502**
Borrowings	***950,581,300,886***	***468,101,168,871***	***397,882,987,487***	***880,363,119,502***
Joint Stock Commercial Bank for Investment and Development of Vietnam - Transaction Office (1)	456,077,136,892	125,576,296,289	267,604,369,788	598,105,210,391
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch (2)	461,454,163,994	342,524,872,582	129,078,617,699	248,007,909,111
Tay Ho Construction and Housing Investment Joint Stock Company (3)	15,000,000,000	-	-	15,000,000,000
Hancorp Construction Equipment And Material Joint Stock Company (4)	14,000,000,000	-	-	14,000,000,000
Others	4,050,000,000	-	1,200,000,000	5,250,000,000
Long-term	**176,925,149,035**	**98,137,822,035**	-	**78,787,327,000**
Borrowings	***176,925,149,035***	***98,137,822,035***	-	***78,787,327,000***
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch (5)	176,925,149,035	98,137,822,035	-	78,787,327,000
Total	1,127,506,449,921	566,238,990,906	397,882,987,487	959,150,446,502
In which:				
Borrowings from related parties *(Details in Note 7.1)*	*29,000,000,000*	-	-	*29,000,000,000*

(1) Includes outstanding balances of the following credit facility agreements:

- Credit Facility Agreement No. 01/2025/134621/HĐTD dated 03/09/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Transaction Office No. 1 Branch. The credit limit is VND 700,000,000,000 *(in words: Seven hundred billion Vietnamese Dong)*. This limit includes all outstanding short-term borrowings, outstanding guarantees and L/C issuances of Hanoi Construction Corporation – JSC at Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch, which were rolled over from agreements under Credit Facility Agreement No. 01/2024/134621/HĐTD dated 05/09/2024. Availability period: from 03/09/2025 to 31/08/2026. Interest rates and loan tenors/guarantee terms/L/C tenors are stipulated in each specific loan agreement, guarantee agreement and issued L/C. Purpose of borrowing: to supplement working capital, issue guarantees and open L/Cs serving business operations. Collateral: security measures are specified in Section 3 – Security arrangements of the agreement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.20 Borrowings and finance lease liabilities (Continued)

- Credit Facility Agreement No. 03/2025/134621/HĐTD dated 22/12/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Transaction Office No. 1 Branch.The credit limit is VND 700,000,000,000 (in words: Seven hundred billion Vietnamese Dong), of which the maximum outstanding balance of short-term loans, payment guarantees and L/C issuances at any time shall not exceed VND 495,000,000,000 (in words: Four hundred and ninety-five billion Vietnamese Dong). This credit facility includes all outstanding guarantees and short-term loans granted for the implementation of Package No. 12. Availability period: from 22/12/2025 to 21/08/2026. Interest rates and loan tenors/guarantee terms/L/C tenors are stipulated in each specific loan agreement, guarantee agreement and issued L/C. Purpose of borrowing: to supplement working capital, issue guarantees and open L/Cs for the implementation of Package No. 12 – "Construction, supply and installation of equipment for the expansion of Terminal T2" under the project "Expansion of Passenger Terminal T2 – Noi Bai International Airport". Collateral: security measures are specified in Section 3 – Security arrangements of the agreement.
- The Credit Facility Agreement No. 02/2025/134621/HĐTD dated 22/12/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Transaction Office No. 1 Branch provides a credit limit of VND 500,000,000,000 (in words: Five hundred billion Vietnamese dong), comprising Vietnamese dong and foreign currencies converted into Vietnamese dong, of which the outstanding balance of short-term loans, payment guarantees and L/Cs at any time shall not exceed VND 344,000,000,000. The credit facility is available from the signing date of the Agreement until 4 July 2027. The interest rate, loan tenor, guarantee period and L/C tenor are specified in each specific Credit Agreement, Guarantee Agreement and issued L/C, respectively. The purpose of the facility is to supplement working capital and provide bid and performance guarantees for Package No. 15 "Construction and installation of equipment for the works" under the "Construction of the T2 Passenger Terminal – Cat Bi International Airport" Project, pursuant to Construction Contract No. 25155/ACVPMU2/ACV-HOAPHUONG dated 12 August 2025 between Airports Corporation of Vietnam – JSC and Hoa Phuong Joint Venture, together with the accompanying amendments and supplements. The security arrangements are specifically stipulated in Section 3 "Security Arrangements" of the Agreement.

(2) Includes outstanding balances of the following credit facility agreements:

- Credit Facility Agreement No. 03/2025/134621/HĐTD dated 03/09/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch. The credit limit is VND 250,000,000,000 (in words: Two hundred and fifty billion Vietnamese Dong). This limit includes all outstanding short-term borrowings, outstanding guarantees and L/C issuances of Hanoi Construction Corporation – JSC at Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch which were rolled over from agreements under Credit Facility Agreement No. 02/2024/134621/HĐTD dated 05/09/2024. The availability period is from 03/09/2025 to 31/08/2026; interest rates and loan tenors/guarantee terms/L/C tenors are stipulated in each specific loan agreement, guarantee agreement and issued L/C. The purpose of borrowing is to supplement working capital, issue guarantees and open L/Cs serving business operations. Collateral is specified in detail in "Section 3 – Security arrangements" of the agreement.
- The Credit Facility Agreement No. 03/2023/134621/HĐTD dated 9/10/2023 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch provides a credit limit of VND 600,000,000,000 (in words: Six hundred billion Vietnamese dong), available until 5 December 2026. The loan tenor, guarantee period, L/C tenor, interest rates and fees are determined under each specific Credit Agreement, Guarantee Agreement and issued L/C. The purpose of the facility is to supplement working capital, issue payment guarantees and open L/Cs for the execution of Construction and Equipment Installation Contract No. 23099/LT/ACV-VIETUR dated 28 August 2023, Package No. 5.10 "Construction and installation of equipment for the Passenger Terminal" under Component 3 – Essential Airport Infrastructure Works of the Long Thanh International Airport Construction Investment Project, Phase 1. The security arrangements are specifically stipulated in Section 3 "Security Arrangements" of the Agreement.

5.20 Borrowings and finance lease liabilities (Continued)

- The Credit Facility Agreement No. 03/2023/134621/HĐTD dated 5/5/2026 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch provides a credit limit of VND 700,000,000,000 (in words: Seven hundred billion Vietnamese dong), available from the signing date until 8 February 2027. The loan tenor, guarantee period, L/C tenor, interest rates and fees are determined under each specific Credit Agreement, Guarantee Agreement and issued L/C. The purpose of the facility is to supplement working capital, provide guarantees and open L/Cs for the execution of Package No. 7.8 "Construction of the superstructure and external infrastructure, and installation of equipment for Cargo Terminal No. 1 and the remaining auxiliary works" under Component 3 – Essential Airport Infrastructure Works of the Long Thanh International Airport Construction Investment Project, pursuant to Construction Contract No. 25178/LT/ACV-LDGT7.8 dated 12 September 2025 and the accompanying amendments and supplements. The security arrangements are specifically stipulated in Section 3 "Security Arrangements" of the Agreement.

(3) Term Loan Agreement No. 02/2025/TH-HANCORP dated 24/3/2025 between Hanoi Construction Corporation – JSC and Tay Ho Housing Development Investment and Construction Joint Stock Company. The loan amount is VND 15,000,000,000. The loan term is 6 months with an interest rate of 6.6% per annum. Collateral: unsecured.

(4) Term Loan Agreement dated 17/3/2025 between Hanoi Construction Corporation – JSC and Hancorp Equipment & Construction Materials Joint Stock Company. The loan amount is VND 15,300,000,000. The loan term is 9 months with an interest rate of 7% per annum. Collateral: unsecured.

(5) Includes outstanding balances of the following credit agreements:

- Credit Agreement No. 01/2025/134621/HDTD dated 21/08/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch. The total loan amount is VND 41,922,000,000 *(in words: Forty-one billion, nine hundred and twenty-two million Vietnamese Dong)* but shall not exceed 55% of the total investment of the Project. Purpose of borrowing: provision of long-term credit to finance the Project "Construction of a kindergarten at land lot NT1, Diplomatic Corps Area, Xuan Tao Ward, Bac Tu Liem District, Hanoi." Loan term: 96 months from the first disbursement. Interest rate: fixed during the first year in accordance with the notice of the lender at the date of the first disbursement. Collateral: security measures are specified in detail in "Section 8 – Security arrangements" of the agreement.

- Credit Agreement No. 02/2025/134621/HDTD dated 22/08/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch. The total loan amount is VND 65,000,000,000 (in words: Sixty-five billion Vietnamese Dong) but shall not exceed 72.8% of the remaining invested value after depreciation relating to the area under the Customer's separate ownership and use within the Project. Purpose of borrowing: financing to reimburse investment costs incurred for the area under the Customer's separate ownership and use in the basement of High-rise Residential Building Project NO1-T8 at the Diplomatic Corps Area, Xuan Tao Ward, Bac Tu Liem District, Hanoi. Loan term: up to 120 months from the day following the first disbursement date. Interest rate: fixed during the first year in accordance with the notice of the lender at the date of the first disbursement. Collateral: security measures are specified in detail in "Section 8 – Security arrangements" of the agreement.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.20 Borrowings and finance lease liabilities (Continued)

- The Credit Agreement No. 02/2026/134621/HĐTD dated 12/03/2026 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch provides a credit limit of VND 40,000,000,000 (in words: Forty billion Vietnamese dong), not exceeding 44% of the remaining invested value of the Project after depreciation. The loan tenor is up to 120 months from the day following the date of the first disbursement. If the final day of the loan tenor falls on a public holiday or weekly day off, it shall be extended to the next working day. The interest rate is fixed for the first year at the rate notified by the Lender on the First Disbursement Date. For subsequent years, a floating agreed lending rate shall apply and be adjusted every six months on the first day of the first month of each interest rate adjustment period following the expiry of the fixed-rate period. The purpose is to reimburse financing for costs incurred using the customer's own funds and funds borrowed from individuals and organizations other than credit institutions for implementation of the Project. The security arrangements are specifically stipulated in Section 8 "Security Arrangements" of the Agreement.

- The Credit Agreement No. 05/2025/134621/HĐTD dated 31/12/2025 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch provides a credit limit of VND 100,000,000,000 (in words: One hundred billion Vietnamese dong), not exceeding 54.4% of the total investment of the Project. The loan tenor is up to 120 months from the day following the date of the first disbursement. If the final day of the loan tenor falls on a public holiday or weekly day off, it shall be extended to the next working day. The interest rate is fixed for the first year at the rate notified by the Lender on the First Disbursement Date. For subsequent years, a floating agreed lending rate shall apply and be adjusted every six months on the first day of the first month of each interest rate adjustment period following the expiry of the fixed-rate period. The purpose is to issue payment guarantees and open L/Cs for investment in the Project: TH1 Primary School at Land Lot TH1, Ngoai Giao Doan Urban Area, Xuan Dinh Ward, Hanoi. The security arrangements are specifically stipulated in Section 8 "Security Arrangements" of the Agreement.

- The Credit Agreement No. 01/2026/134621/HĐTD dated 6/2/2026 between Hanoi Construction Corporation – JSC and Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch provides a credit limit of VND 100,000,000,000 (in words: One hundred billion Vietnamese dong), not exceeding 53.3% of the total investment of the Project. The loan tenor is up to 120 months from the day following the date of the first disbursement. If the final day of the loan tenor falls on a public holiday or weekly day off, it shall be extended to the next working day. The interest rate is fixed for the first year at the rate notified by the Lender on the First Disbursement Date. For subsequent years, a floating agreed lending rate shall apply and be adjusted every six months on the first day of the first month of each interest rate adjustment period following the expiry of the fixed-rate period. The purpose is to provide long-term financing for investment in the Project: TH2 Lower Secondary School at Land Lot TH2, Ngoai Giao Doan Urban Area, Xuan Dinh Ward, Hanoi. The security arrangements are specifically stipulated in Section 8 "Security Arrangements" of the Agreement.

5.21 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Development and Investment Fund	Undistributed profit after tax	Total
As at 01/01/2025	**1,410,480,000,000**	**37,471,859,524**	**38,038,833,152**	**1,485,990,692,676**
Profit in the previous year	-	-	46,619,960,281	46,619,960,281
Appropriation to equity funds	-	437,000,000	(2,437,000,000)	(2,000,000,000)
Dividends	-	-	(35,262,000,000)	(35,262,000,000)
As at 01/01/2026	**1,410,480,000,000**	**37,908,859,524**	**46,959,793,433**	**1,495,348,652,957**
Profit in the this year	-	-	13,580,307,509	13,580,307,509
As at 30/6/2026	**1,410,480,000,000**	**37,908,859,524**	**60,540,100,942**	**1,508,928,960,466**

b. Details of owners' equity

	30/06/2026 VND	01/01/2026 VND
State capital contribution (Ministry of Construction)	1,393,996,080,000	1,393,996,080,000
Capital contribution of other subjects	16,483,920,000	16,483,920,000
Total	**1,410,480,000,000**	**1,410,480,000,000**

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	1,410,480,000,000	1,410,480,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	1,410,480,000,000	1,410,480,000,000

d. Shares

	30/6/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	**141,048,000**	**141,048,000**
Number of shares issued to the public	**141,048,000**	**141,048,000**
Ordinary shares	141,048,000	141,048,000
Number of shares repurchased	-	-
Ordinary shares	-	-
Number of outstanding shares	**141,048,000**	**141,048,000**
Ordinary shares	141,048,000	141,048,000
Par value of outstanding shares (VND/share)	10,000	10,000

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.22 Off-balance sheet items in the interim separate statement of financial position

a. Assets leased out

The Corporation currently leases assets under operating leases, specifically:

- For rent a part of the office building at 57 Quang Trung, Hai Ba Trung district, Hanoi;
- For rent basement space, 3-storey commercial center, 1st and 2nd floors, office area of the 28-storey Thang Long International Village project;
- Basement, 1st floor office area of residential and commercial area N04A - Diplomatic Corps infrastructure project;
- Basement and 1st floor office area of high-rise residential project N01T8 - Diplomatic Corps infrastructure project;
- Tennis court - NO4A public and commercial residential area;
- Swimming pool and swimming pool service area - NO1T8 high-rise residential area.
- The basement belongs to the high-rise residential project N01-T6,7 – part of the Diplomatic Corps infrastructure project;

b. Leased assets

(1): 886 m2 of land for the Corporation's headquarters - No. 57 Quang Trung, Nguyen Du Ward, Hai Ba Trung District, Hanoi City:

+ Certificate of Land Use Rights No. X 104740 dated 08/9/2003 of Hanoi City People's Committee leasing land for 30 years as headquarters from 28/01/2003 to 28/01/2033.

+ Land lease contract No. 43-2003/DCND-HDDTTN dated 28/4/2003 leasing land at 57 Quang Trung for 30 years as the Corporation's headquarters. According to the provisions of this contract, the Company must pay annual land rent according to current regulations of the State.

+ Purpose of use: The Corporation is using this land lot as its headquarters and leasing a part of it.

(2): 6,094.91m^2 of land for Sports Area with symbol (H) at Thang Long International Village, Dich Vong Ward, Cau Giay District, Hanoi City:

+ Land lease contract No. 457/HĐTĐ-STNMT-CCQLĐ dated 01/8/2017; Form of land use: Annual land lease with annual land rent payment.

+ Purpose of use: Public sports land and swimming pool area serving the Thang Long International Village area.

(3): 406 m^2 of land for Kindergarten (area K) at Thang Long International Village, Dich Vong Ward, Cau Giay District, Hanoi City

+ Land lease contract No. 457/HĐTĐ-STNMT-CCQLĐ dated 01/8/2017; Form of land use: Annual land lease with annual land rent payment.

+ Purpose of use: kindergarten land lot, this is a land lot serving the educational needs of the Thang Long International Village area.

(4): 2,086 m^2 of land Commercial Center Multi-purpose Housing Complex 28 floors Thang Long International Village - Dich Vong Ward, Cau Giay District, Hanoi City:

+ Land lease contract No. 103/HDTĐ-STNMT-PC dated 22/02/2016 between the lessor, Hanoi Department of Natural Resources and Environment and Hanoi Construction Corporation - JSC. Land lease term: 50 years from 02/02/2010. According to the provisions of this contract, the Corporation must pay annual land rent according to current regulations of the State.

+ Purpose of land lease: To implement the investment project to build a 28-storey multi-purpose building complex

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

5.22 Off-balance sheet items in the interim separate statement of financial position (Continued)

c. Assets pledged or mortgaged

Type of asset	Item	Historical cost	Net book value	Pledgee/ Mortgagee	Purpose of security	Term
Buildings and Structures	Tangible fixed assets	49,592,765,847	17,020,964,658	Joint Stock Commercial Bank for Investment and Development of Vietnam	Security for short-term loans	Upon maturity of the loan
Machinery, equipment	Tangible fixed assets	18,084,064,615	-	Joint Stock Commercial Bank for Investment and Development of Vietnam	Security for short-term loans	Upon maturity of the loan
Total		**67,676,830,462**	**17,020,964,658**			

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SEPARATE INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from real estate business	(921,378,727)	-
Revenue from construction activities	1,180,895,473,074	1,484,623,827,935
Revenue from provision of services	10,383,495,298	16,287,298,134
Total	**1,190,357,589,645**	**1,500,911,126,069**
*In which: **Revenue from related parties** (Detailed in Note 7.1)*	***3,509,807,442***	***2,864,975,738***

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of construction activities	1,160,701,695,330	1,458,068,211,274
Cost of services provided	6,244,190,771	12,847,047,080
Total	**1,166,945,886,101**	**1,470,915,258,354**

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from bank deposits and loans	210,756,190	128,201,913
Dividends and profits received	42,840,000,000	38,267,100,000
Disposal of investments	624,936,965	-
Total	**43,675,693,155**	**38,395,301,913**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expense	33,060,057,707	21,867,398,146
Total	**33,060,057,707**	**21,867,398,146**
*In which: **Financial expenses with related parties** (Detailed in Note 7.1)*	***980,972,603***	***284,602,740***

6.5 Selling and General administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
General administrative expenses	**21,115,237,124**	**23,642,229,998**
Employee expenses	12,935,602,051	13,731,508,039
Amortization and Depreciation expenses	2,162,119,656	2,170,830,968
Charges and fee	655,484,596	655,484,596
Outsourcing expenses	5,362,030,821	7,084,406,395
Total	**21,115,237,124**	**23,642,229,998**

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Office for rent, location	-	1,485,215,454
Income from management fees, electricity, water, management fees of secondary investors, contractors	20,293,759,686	32,842,688,611
Others	32,407,407	6,257,168,082
Total	**20,326,167,093**	**40,585,072,147**
Other expenses		
Management fees and electricity expenses incurred by secondary investors and contractors	18,490,208,100	27,984,817,887
Others	1,167,753,352	-
Total	**19,657,961,452**	**27,984,817,887**
Other profits	**668,205,641**	**12,600,254,260**
In which:		
Other income/other expenses from related parties *(Detailed in Note 7.1)*	***338,219,355***	***113,436,001***

6.7 Current corporate income tax expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Total accounting profit before corporate income tax	**13,580,307,509**	**23,299,659,376**
Total accounting profit before corporate income tax, excluding real estate business activities	**14,501,686,236**	**23,299,659,376**
Additions	573,875,656	580,759,636
- Late payment penalties	*462,365,504*	-
- Depreciation of automobiles exceeding VND 1.6 billion	*111,510,152*	*94,763,636*
- Remuneration of non-executive members of the Board of Directors and Board of Supervisors	-	*485,996,000*
Deductions	42,840,000,000	38,267,100,000
- Dividends and distributed profits	*42,840,000,000*	*38,267,100,000*
Taxable income subject to corporate income tax	**(27,764,438,108)**	**(14,386,680,988)**
Current corporate income tax expense, excluding real estate business activities (1)	-	-
Total accounting profit before corporate income tax from real estate business activities	**(921,378,727)**	-
Additions	-	-
Deductions	-	-
Taxable income subject to corporate income tax	**(921,378,727)**	-
Corporate income tax rate	20%	20%
Current corporate income tax expense from real estate business activities (2)	-	-
Current corporate income tax expense = (1) + (2)	-	-

6.8 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	17,013,220	-
Employee expenses	12,935,602,051	32,290,487,485
Amortization and Depreciation expenses	7,886,943,796	15,442,687,918
Outsourcing expenses	1,166,566,079,562	1,454,373,090,714
Other cash expenses	655,484,596	13,710,412,438
Total	1,188,061,123,225	1,515,816,678,555

7. OTHER INFORMATION

7.1 Information of related parties

The Corporation has the following related parties:

Related party	Relationship
Ministry of Construction	Owner
Hanoi Construction Joint Stock Company No. 1	Subsidiaries
Tay Ho Housing and Construction Development Investment Joint Stock Compai	Subsidiaries
Hancorp Equipment and Construction Materials Joint Stock Company	Subsidiaries
Hancorp 3 One Member Company Limited	Subsidiaries
Hantech One Member Company Limited	Subsidiaries
Hancorp1 Hanoi Trading Investment Joint Stock Company	Subsidiaries
Hancorp Urban Services Joint Stock Company	Subsidiaries
My Duc Cement Joint Stock Company	Subsidiaries
Hancorp Joint Stock Company	Associate
Hancorp.2 Construction Joint Stock Company	Associate
Housing Design Consultancy and Trading Joint Stock Company	Associate
Construction Joint Stock Company No. 34	Associate
Mechanical and Construction Joint Stock Company	Associate
Construction Joint Stock Company No. 2	Associate
West Lake International Company Limited	Joint Venture Company
Hancorp5 Construction Technology Joint Stock Company	Associate
Hoa Binh - Son La Expressway Investment Joint Stock Company	Associate
Members of the Boards of Management, General Directors, Supervisors and individuals related to key management members	Significant influence

During the period, the Corporation had the following transactions with related parties:

a. Transactions with key personnel and shareholders

Related parties	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Remuneration for Boards of Management, General Directors, Supervisors and other management personnel	3,096,023,000	2,672,465,000
Total	**3,096,023,000**	**2,672,465,000**

7. OTHER INFORMATION

7.1 Information of related parties

a. Transactions with related parties

Related Party	Nature of transactions	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Sales of goods and services		**3,509,807,442**	**2,864,975,738**
Hancorp Urban Services Joint Stock Company	Services provided	2,994,242,200	2,864,975,738
Other income		**338,219,355**	**113,436,001**
Hanoi Construction Joint Stock Company No. 1	Services provided	-	113,436,001
Hancorp Urban Services Joint Stock Company	Services provided	177,345,887	-
Hancorp Joint Stock Company	Services provided	160,873,468	-
Purchases		**149,171,820,548**	**148,285,586,779**
Hancorp5 Construction Technology Joint Stock Company	Construction and installation services		1,408,310,884
Mechanical Construction and Installation Joint Stock Company	Construction and installation services	138,346,516,167	81,905,043,571
Housing Design Consultancy, Construction and Trading Joint Stock Company	Construction and installation services	3,676,846,018	1,472,255,558
Tay Ho Housing and Construction Development Investment Joint Stock Company	Construction and installation services	-	1,804,614,000
Construction Joint Stock Company No. 2	Construction and installation services	-	30,527,035,384
Hancorp Urban Services Joint Stock Company	Services	125,154,159	252,136,800
Hanoi Construction Joint Stock Company No. 1	Construction and installation services	7,023,304,204	30,654,021,491
Investment and Construction Joint Stock Company No. 34	Construction and installation services	-	262,169,091
Borrowings		-	**29,569,205,480**
Hancorp Equipment and Construction Materials Joint Stock Company	Borrowings	-	14,000,000,000
Tay Ho Housing and Construction Investment Joint Stock Company	Borrowings	-	15,000,000,000
Interest expense		**980,972,603**	**284,602,740**
Hancorp Equipment and Construction Materials Joint Stock Company	Interest expense	485,972,603	284,602,740
Tay Ho Housing and Construction Investment Joint Stock Company	Interest expense	495,000,000	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Information of related parties (Continued)

b. Related Party Balance

Related Party	Relationship	30/06/2026 VND	01/01/2026 VND
Receivables from customers		**5,198,898,648**	**6,781,709,979**
Hancorp Urban Services Joint Stock Company	Subsidiaries	3,569,956,793	5,121,232,981
Hanoi Construction Joint Stock Company No. 1	Subsidiaries	71,278,016	107,480,192
Hantech One Member Company Limited	Subsidiaries	19,564,998	19,564,998
Mechanical Construction and Installation Joint Stock Company	Associate	1,105,147,099	1,100,480,066
Construction Joint Stock Company No. 2	Associate	432,951,742	432,951,742
Repayments to suppliers		**284,745,988,899**	**277,661,882,330**
Hancorp.2 Construction Joint Stock Company	Associate	330,080,139	330,080,139
Mechanical and Construction Joint Stock Company	Associate	1,191,054,000	1,191,054,000
Hancorp Joint Stock Company	Associate	206,362,931,835	198,561,223,855
Construction Joint Stock Company No. 2	Associate	36,732,330,950	36,423,814,950
Hancorp 3 One Member Company Limited	Subsidiaries	8,408,918,329	8,408,918,329
Hantech One Member Company Limited	Subsidiaries	16,214,602,435	16,214,602,435
Hancorp5 Construction Technology Joint Stock Company	Associate	11,052,000,050	11,052,000,050
Housing Design Consultancy and Trading Joint Stock Company	Associate	4,454,071,161	5,480,188,572
Short-term other receivables		**186,491,599,602**	**186,409,701,900**
Mechanical and Construction Joint Stock Company	Associate	29,423,759,161	29,423,759,161
Tay Ho Housing and Construction Development Investment Joint Stock Company	Subsidiaries	11,425,650,186	11,425,650,186
Hancorp Urban Services Joint Stock Company	Subsidiaries	1,296,208,280	973,077,190
Hancorp Joint Stock Company	Associate	46,060,259,707	45,035,486,608
Mechanical Construction and Installation Joint Stock Company	Associate	104,191,255	-
Housing Design Consultancy, Construction and Trading Joint Stock Company	Associate	-	1,370,197,742
Hancorp.2 Construction Joint Stock Company	Associate	66,964,436,561	66,964,436,561
Hanoi Construction Joint Stock Company No. 1	Subsidiaries	332,761,485	332,761,485
Construction Joint Stock Company No. 2	Associate	5,114,524,174	5,114,524,174
Hancorp Equipment and Construction Materials Joint Stock Company	Subsidiaries		-
Hantech One Member Company Limited	Subsidiaries	12,481,856,724	12,481,856,724
Hancorp5 Construction Technology Joint Stock Company	Associate		-
Hancorp 3 One Member Company Limited	Subsidiaries	12,942,257,625	12,942,257,625
Construction Joint Stock Company No. 34	Associate	345,694,444	345,694,444

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.1 Information of related parties (Continued)

b. Related Party Balance (Continued)

Related Party	Relationship	30/06/2026 VND	01/01/2026 VND
Trade payables		**87,565,152,173**	**78,730,111,690**
Hancorp Urban Services Joint Stock Company	Subsidiaries	3,241,822,468	5,167,914,490
Hancorp 1 Investment and Trading Joint Stock Company	Subsidiaries	16,824,896,428	16,668,338,790
Construction Joint Stock Company No. 34	Associate	-	3,443,466,813
Hancorp Equipment and Construction Materials Joint Stock Company	Subsidiaries	1,001,900,214	1,001,900,214
Hanoi Construction Joint Stock Company No. 1	Associate	11,590,597,905	18,002,286,881
Tay Ho Housing and Construction Development Investment Joint Stock Company	Subsidiaries	13,185,950,460	13,185,950,460
West Lake International Company Limited	Associate	-	64,634,270
Mechanical Construction and Installation Joint Stock Company	Associate	41,719,984,698	21,195,619,772
Prepayments from customers		**90,999,600**	**90,999,600**
Hancorp 1 Investment and Trading Joint Stock Company	Subsidiaries	90,999,600	90,999,600
Other payables		**5,983,938,866**	**5,983,938,866**
Hancorp Urban Services Joint Stock Company	Subsidiaries	14,648,633	14,648,633
Construction Joint Stock Company No.	Associate	2,593,145,000	2,593,145,000
Mechanical Construction and Installation Joint Stock Company	Associate	3,376,145,233	3,376,145,233
Short-term borrowings and liabilities		**29,000,000,000**	**29,000,000,000**
Hancorp Equipment and Construction Materials Joint Stock Company	Subsidiaries	14,000,000,000	14,000,000,000
Tay Ho Housing and Construction Development Investment Joint Stock Company	Subsidiaries	15,000,000,000	15,000,000,000

7.2 Other Information

On 29th June 2026, the Board of Management of the Corporation issued Resolution No. 35/NQ-HĐQT regarding the temporary suspension from office of Mr. Dau Van Dien as Chairman of the Board of Management. The suspension shall remain effective until further notice. Mr. Nguyen Minh Cuong was assigned to temporarily be in charge of the Board of Management and to sign documents and decisions on behalf of the Board of Management in his capacity as a Member of the Board of Management of Hanoi Construction Corporation – JSC until further notice.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30/06/2026

7.3 Comparative figures

Comparative figures on the Interim Separate Statement of Financial Position and related notes are taken from the Separate financial statements for the period ended 31/12/2025 which have been audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Comparative figures in the interim separate income statement, interim separate cash flows statement and related notes are taken from the interim separate financial statements for the period ended 30/6/2025 which are reviewed by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

The Company has applied the guidance of Circular No. 99/2025/TT-BTC since 1st January 2026. To ensure comparability of the information presented in the interim separate financial statements, the Company has restated certain items as at 1st January 2026 in the Interim Separate Statement of Financial Position as follows:

Items	Code	As at 01/01/2026 (Re-stated) VND	As at 31/12/2025 (Presented) VND	Difference VND
Short-term liabilities	**310**	**3,596,816,749,299**	**3,596,816,749,299**	-
Dividends and profits payable	313	35,459,331,139	-	35,459,331,139
Short-term taxes and other payables to the State	314	61,790,945,821	96,640,847,821	(34,849,902,000)
Other short-term payables	320	126,215,214,881	126,824,644,020	(609,429,139)
TOTAL LIABILITIES AND	**440**	**5,312,017,169,493**	**5,312,017,169,493**	

Ha Noi, 27th August 2026

Preparer	Chief Accountant	Deputy General Director
Nguyen Nhat Quang	Nguyen Thi Thu Huong	Duong Ngoc Quang