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CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 40
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DN: C=VN, S=Hồ Chí Minh, CN=CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 40, OID.0.9.2342.19200300.100.1.1=MST:1800421390
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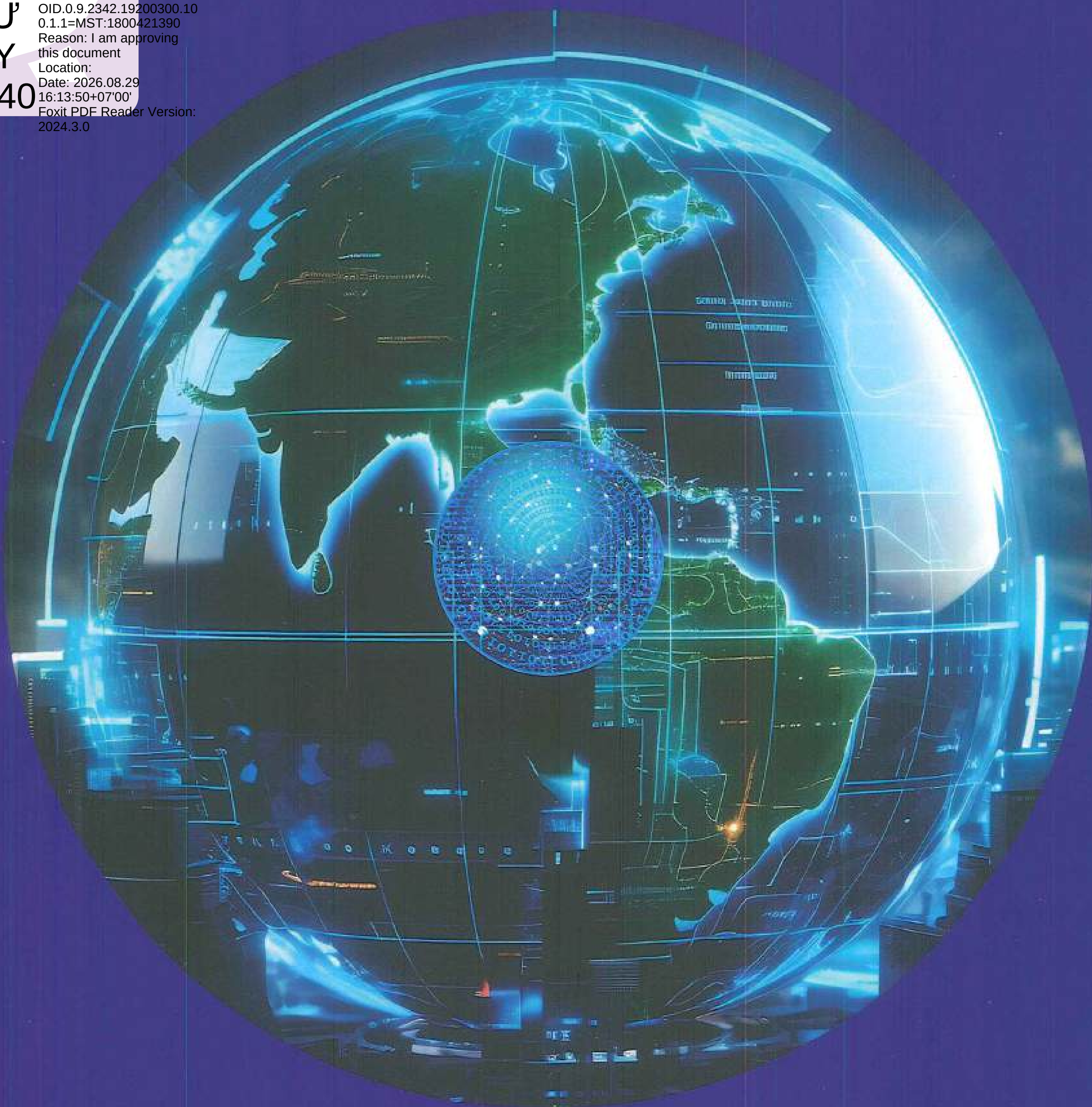

**Head Office in Hanoi:** 8th floor, VG Building,
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**40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY**

**REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENT**

**For the period ended 30/06/2026**

**Ho Chi Minh - August 2026**

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## STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of 40 Investment and Construction Joint Stock Company presents this report together with the Company's Interim Consolidated Financial Statements for the period ended 30 June, 2026.

### THE COMPANY

40 Investment and Construction Joint Stock Company (hereinafter referred to as the "Company") is a joint stock company formed in accordance with the Enterprise Laws of Vietnam, under the Enterprise Registration Certificate first issued by the Can Tho Department of Planning and Investment on 28/05/2001, including the 8th amendment dated 15/05/2007. In 2008, the Company relocated its head office to Ho Chi Minh City in accordance with Enterprise Registration Certificate No. 1800421390 on 02/04/2008, and the most recent amendment being the 18th amendment dated 19/08/2026 of the Ho Chi Minh City Department of Finance, regarding the change in charter capital.

The Company's Charter capital under the Certificate of Business Registration number 1800421390 changed for the 18th time on 19/08/2026 is VND 237,599,650,000 *(In Word: Two hundred thirty-seven billion, five hundred ninety-nine million, six hundred fifty thousand Vietnam Dong)*.

The Company's stock is officially traded on the Hanoi Stock Exchange ("HNX") with stock code: L40.

The company's name in a foreign language is: 40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY.

The Company's head office is located at No. 201/58, Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City.

Contact address: No. 41-43, Nguyen Phuc Lan Street, Hoa Xuan Ward, Da Nang City.

### BOARDS OF MANAGEMENT, SUPERVISORS, GENERAL DIRECTORS AND CHIEF ACCOUNTANT

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

**Board of Management**

| | |
|---|---|
| Mr. Do Tan Cuong | Chairman |
| Mr. Dinh Van Xuan | Member |
| Mr. Phan Anh | Member |
| Mr. Nguyen Van Tuan | Member |
| Mr. Pham Huu Tai | Member |

**Board of Supervisors**

| | |
|---|---|
| Mr. Tran Van Hung | Head of the Board |
| Mr. Nguyen Le Duy | Member |
| Mr. Tran Cong Hau | Member |

**Board of Internal Audit**

| | |
|---|---|
| Mr. Do Tan Hung | Member |

**Board of General Directors and Chief Accountant**

| | |
|---|---|
| Mr. Dinh Van Xuan | General Director |
| Mr. Tran Viet Thang | Deputy General Director (Appointed from 16/06/2026) |
| Mrs. Le Thi Thuy | Deputy General Director (Appointed from 23/04/2026, Dismissed from 16/06/2026) |
| Mr. Nguyen Van Son | Deputy General Director (Dismissed from 23/04/2026) |
| Mrs. Nguyen Linh Phuong | Deputy General Director (Appointed from 01/01/2026) |
| Mr. Bui Thanh Tuan | Chief Accountant |

## 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 Company which would require adjustments to or disclosures to be made in the interim consolidated financial statements for the period ended as at 30/06/2026.

### AUDITORS

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

### RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

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

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Design, implement and maintain an effective system of internal control for the purpose of properly preparing and presenting the Interim consolidated financial statements, in order to limit errors and frauds;
- Prepare the Interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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 Company and to ensure that the interim consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the Interim consolidated financial statements. The board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the Interim consolidated financial statements.

For and on behalf of the Board of General Directors,

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 40

**Dinh Van Xuan**
**General Director**
*Ho Chi Minh City, August 26, 2026*

CPA VIETNAM

CPA VIETNAM AUDITING COMPANY LIMITED

Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
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INPACT MEMBER

*No: 425/2026/BCSXHN-CPA VIETNAM-NV2*

# REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders**
**Boards of Management, Supervisors and General Directors**
**40 Investment and Construction Joint Stock Company**

We have reviewed the accompanying interim consolidated financial statements of 40 Investment and Construction Joint Stock Company, which were prepared on 26/08/2026, from page 06 to page 40, including the Interim Consolidated Statement of Financial position as at 30/06/2026, the Interim Consolidated Income Statement, and Interim Consolidated Cash flows Statement for the period ended and Notes to the interim consolidated financial statements.

## Responsibility of the Board of General Directors

The Company's Board of General Directors is responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of interim consolidated 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 consolidated financial statements based on our review. We have conducted our review engagement in accordance with the Vietnamese Standard on Review Engagements No. 2410 - Review of Interim financial information performed by the independent auditor of the Company.

A review of interim consolidated financial information consists primarily of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical procedures, and performing other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently 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.

## Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the interim consolidated financial position of the Company as at 30/06/2026, the interim consolidated income statements and its interim consolidated cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory regulations governing the preparation and presentation of interim consolidated financial statements.

CPAVIETNAM

**Other matters**

The Company's interim consolidated financial statements for the accounting period ended 30/06/2025 were reviewed by another auditor and audit firm, who issued an unmodified conclusion in the review report dated 13/08/2025.

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

**Vu Ngoc An**
**Deputy General Director**
Audit Practising Registration Certificate
No. 0496-2023-137-1
*Authorised paper No. 01/2026/UQ-CPA VIETNAM dated January 2, 2026 of Chairman*
For and on behalf of,
**CPA VIETNAM AUDITING COMPANY LIMITED**
**A member firm of INPACT**
*Ha Noi, August 26, 2026*

**40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY**
No. 201/58, Nguyen Xi Street, Binh Thanh Ward,
Ho Chi Minh City

**Form B01a - DN/HN**
Issued under Circular No 43/2026/TT- BTC
April 20, 2026 of the Ministry of Finance

# INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

| | ASSETS | Code | Note | 30/6/2026 VND | 01/01/2026 (Restated) VND |
|---|---|---|---|---|---|
| A - | **CURRENT ASSETS (100=110+120+130+140+160)** | **100** | | **814,164,337,121** | **861,167,529,546** |
| I. | **Cash and cash equivalents** | **110** | **5.1** | **11,398,382,885** | **47,130,179,925** |
| 1. | Cash | 111 | | 5,398,382,885 | 46,130,179,925 |
| 2. | Cash equivalents | 112 | | 6,000,000,000 | 1,000,000,000 |
| II. | **Short-term financial investments** | **120** | | **-** | **50,000,000,000** |
| 5. | Other short-term investments | 125 | 5.2.a | - | 50,000,000,000 |
| III. | **Short- term receivables** | **130** | | **283,357,907,411** | **275,857,833,409** |
| 1. | Short-term receivables from customers | 131 | 5.3 | 194,225,400,398 | 201,263,299,123 |
| 2. | Short-term repayments to suppliers | 132 | 5.4 | 48,005,322,001 | 12,056,687,478 |
| 5. | Other short-term receivables | 135 | 5.5 | 43,463,397,784 | 64,874,059,580 |
| 6. | Short-term allowances for doubtful debts | 136 | 5.6 | (2,336,212,772) | (2,336,212,772) |
| IV. | **Inventories** | **140** | **5.7** | **516,523,309,102** | **485,304,378,489** |
| 1. | Inventories | 141 | | 516,523,309,102 | 485,304,378,489 |
| VI. | **Other current assets** | **160** | | **2,884,737,723** | **2,875,137,723** |
| 1. | Short-term deferred expenses | 161 | | - | - |
| 2. | Deductible value added tax | 162 | | 2,884,737,723 | 2,875,137,723 |
| B - | **LONG-TERM ASSETS (200 = 210+220+260+270)** | **200** | | **229,602,242,554** | **178,712,662,287** |
| I. | **Long-term receivables** | **210** | | **13,380,708,238** | **13,320,708,238** |
| 5. | Other long-term receivables | 215 | 5.5 | 13,380,708,238 | 13,320,708,238 |
| II. | **Fixed assets** | **220** | | **5,954,403,029** | **5,310,056,262** |
| 1. | Tangible fixed assets | 221 | 5.9 | 5,954,403,029 | 5,310,056,262 |
| | - *Historical costs* | *222* | | *9,805,325,237* | *8,956,343,756* |
| | - *Accumulated depreciation* | *223* | | *(3,850,922,208)* | *(3,646,287,494)* |
| VI. | **Long-term investments** | **260** | **5.2.b** | **210,081,897,787** | **160,081,897,787** |
| 3. | Investments in equity of other entities | 263 | 5.2.b | 210,081,897,787 | 160,081,897,787 |
| VII | **Other long-term assets** | **270** | | **185,233,500** | **-** |
| 1. | Long-term deferred expenses | 271 | 5.8 | 185,233,500 | - |
| | **TOTAL ASSETS (280 = 100+200)** | **280** | | **1,043,766,579,675** | **1,039,880,191,833** |

40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY
No. 201/58, Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City

**Form B01a - DN/HN**
Issued under Circular No 43/2026/TT- BTC April 20, 2026 of the Ministry of Finance

## INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at June 30, 2026

| | RESOURCE | Code | Note | 30/6/2026 VND | 01/01/2026 VND |
|---|---|---|---|---|---|
| **C-** | **LIABILITIES (300=310+330)** | **300** | | **388,584,598,608** | **418,798,291,839** |
| **I.** | **Short-term liabilities** | **310** | | **285,510,788,137** | **315,676,938,511** |
| 1. | Short-term trade payables | 311 | 5.10 | 38,192,113,808 | 29,529,416,387 |
| 2. | Short-term prepayments from customers | 312 | 5.11 | 66,954,969,902 | 63,232,983,902 |
| 4. | Taxes and other payables to government budget | 314 | 5.12 | 161,627,104,331 | 159,569,711,390 |
| 5. | Payables to employees | 315 | | 239,000,000 | 101,000,000 |
| 6. | Short-term accrued expenses | 316 | 5.13 | 1,985,201,925 | 762,763,164 |
| 10. | Other short-term payments | 320 | 5.14 | 8,311,646,697 | 7,544,821,310 |
| 11. | Short-term borrowings and finance lease liabilities | 321 | 5.15 | 8,200,751,474 | 54,563,137,143 |
| 12. | Short-term provisions | 322 | | - | 373,105,215 |
| **II.** | **Long-term liabilities** | **330** | | **103,073,810,471** | **103,121,353,328** |
| 8. | Other long-term payables | 338 | 5.14 | 5,000,000,000 | 5,000,000,000 |
| 9. | Long-term borrowings and finance lease liabilities | 339 | 5.15 | 494,000,000 | 541,542,857 |
| 12. | Deferred income tax payables | 342 | | 97,579,810,471 | 97,579,810,471 |
| **D-** | **OWNERS' EQUITY (400 = 410)** | **400** | **5.16** | **655,181,981,067** | **621,081,899,994** |
| 1. | Contributed capital | 411 | | 108,000,000,000 | 108,000,000,000 |
| - | *Ordinary shares with voting rights* | *411a* | | *108,000,000,000* | *108,000,000,000* |
| 2. | Capital surplus | 412 | | 611,475 | 611,475 |
| 4. | Other capital | 414 | | 129,599,650,000 | - |
| 8. | Development and investment funds | 418 | | 11,221,018 | 11,221,018 |
| 10. | Undistributed profit after tax | 420 | | 254,943,718,327 | 350,330,506,714 |
| - | *Undistributed profit after tax brought forward* | *420a* | | *220,730,856,714* | *199,911* |
| - | *Undistributed profit after tax for the current period* | *420b* | | *34,212,861,613* | *350,330,306,803* |
| 11. | Non-controlling Interest | 429 | 5.17 | 162,626,780,247 | 162,739,560,787 |
| | **TOTAL LIABILITIES AND OWNERS'** | **440** | | **1,043,766,579,675** | **1,039,880,191,833** |

*Ho Chi Minh City, August 26, 2026*

| Preparer | Chief Accountant | General Director |
|---|---|---|
| Bui Thanh Tuan | Bui Thanh Tuan | Dinh Van Xuan |

M.S.D.N: 1800421390 - C.T.C.P. CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 40 - Q.BÌNH THẠNH - T.P HỒ CHÍ MINH

**40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY**
No. 201/58, Nguyen Xi Street, Binh Thanh Ward,
Ho Chi Minh City

**Form B02a - DN/HN**
Issued under Circular No 43/2026/TT- BTC
April 20, 2026 of the Ministry of Finance

## INTERIM CONSOLIDATED INCOME STATEMENT
For the period ended June 30, 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 | 138,938,701,509 | 92,659,978,379 |
| 2. | Revenue deductions | 02 | | - | - |
| 3. | Net revenues from sales and services rendered (10 = 01-02) | 10 | | 138,938,701,509 | 92,659,978,379 |
| 4. | Cost of goods and services | 11 | 6.2 | 92,742,131,749 | 85,832,750,252 |
| **5.** | **Gross revenues from sales and services rendered (20 = 10-11)** | **20** | | **46,196,569,760** | **6,827,228,127** |
| 6. | Gain/(loss) on sale and disposal of investment properties | 21 | | - | - |
| 7. | Financial income | 22 | 6.3 | 342,975,364 | 515,850,568 |
| 8. | Financial expenses | 23 | 6.4 | 791,522,674 | - |
| | *In which: interest expenses* | *24* | | *787,912,650* | - |
| 9. | Selling expenses | 25 | | - | - |
| 10. | General administrative expenses | 26 | 6.5 | 2,638,590,679 | 2,546,351,473 |
| 11. | Profit/loss of associates and joint ventures | 27 | | | |
| **12.** | **Net profits from operating activities {30 = 20+(21-22)+24-(25+26)+27}** | **30** | | **43,109,431,771** | **4,796,727,222** |
| 13. | Other income | 31 | 6.6 | 5,816,721 | 375,002,967 |
| 14. | Other expenses | 32 | 6.6 | 278,597,019 | 3,849,993 |
| **15.** | **Other profits (40 = 31-32)** | **40** | **6.6** | **(272,780,298)** | **371,152,974** |
| **16.** | **Total net profit before tax(50 = 30+40)** | **50** | | **42,836,651,473** | **5,167,880,196** |
| 17. | Current corporate income tax expenses | 51 | 6.7 | 8,736,570,400 | 1,034,344,160 |
| 18. | Deferred corporate income tax expenses | 52 | | - | - |
| **19.** | **Profits after corporate income tax (60 = 50-51-52)** | **60** | | **34,100,081,073** | **4,133,536,036** |
| **20.** | **Profit after tax of Parent Company** | **61** | | **34,212,861,613** | **4,133,536,036** |
| **21.** | **Profit after tax attributable to Non-controlling interests** | **62** | | **(112,780,540)** | - |
| **22.** | **Basic earnings per share** | **70** | **6.8** | **3,168** | **383** |

*Ho Chi Minh City, August 26, 2026*

| Preparer | Chief Accountant | General Director |
|---|---|---|
| Bui Thanh Tuan | Bui Thanh Tuan | Dinh Van Xuan |

M.S.D.N: 1800421390 - C.T.C.P.
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 40
Q.BÌNH THẠNH - T.P HỒ CHÍ MINH

40 INVESTMENT AND CONSTRUCTION
JOINT STOCK COMPANY
No. 201/58, Nguyen Xi Street, Binh Thanh Ward,
Ho Chi Minh City

**Form B03a - DN/HN**
Issued under Circular No 43/2026/TT- BTC
April 20, 2026 of the Ministry of Finance

# INTERIM CONSOLIDATED CASH FLOW STATEMENT

*(Indirect method)*

For the period ended June 30, 2026

| | ITEMS | Code | Note | For the period ended 30/6/2026 VND | For the period ended 30/6/2025 VND |
|---|---|---|---|---|---|
| **I.** | **Net cash flows from operating activities** | | | - | - |
| 1. | ***Profit before tax*** | ***01*** | | ***42,836,651,473*** | ***5,167,880,196*** |
| 2. | ***Adjustments for*** | | | - | - |
| | - Depreciation of fixed assets and investment properties | 02 | | 204,634,714 | 273,121,754 |
| | - Provisions | 03 | | (373,105,215) | (375,000,000) |
| | - Gains (losses) on investing activities | 05 | | (342,525,821) | (515,850,568) |
| | - Interest expenses | 06 | | 787,912,650 | - |
| 3. | ***Operating profit before changes in working capital*** | ***08*** | | ***43,113,567,801*** | ***4,550,151,382*** |
| | - Increase (decrease) in receivables | 09 | | (69,769,674,002) | (103,452,401,099) |
| | - Increase (decrease) in inventories | 10 | | (31,218,930,613) | 14,073,978,982 |
| | - Increase (decrease) in payables | 11 | | 11,203,873,926 | 4,484,992,341 |
| | - (Increase) decrease defered expenses | 12 | | (185,233,500) | - |
| | - Interest paid | 14 | | (787,912,650) | - |
| | - Corporate income tax paid | 15 | | (3,371,103,816) | (10,415,152,261) |
| | - Other payments on operating activities | 17 | | - | (459,850,426) |
| | ***Net cash flows from operating activities*** | ***20*** | | ***(51,015,412,854)*** | ***(91,218,281,081)*** |
| **II.** | **Cash flows from investing activities** | | | - | - |
| 1. | Expenditures on purchase and construction of fixed assets and long-term assets | 21 | | (848,981,481) | - |
| 6. | Proceeds from equity investment in other entities | 26 | | 62,200,000,000 | - |
| 7. | Proceeds from interests, dividends and distributed profits | 27 | | 342,525,821 | 515,850,568 |
| | ***Net cashflow from investing activities*** | ***30*** | | ***61,693,544,340*** | ***515,850,568*** |
| **III.** | **Cash flows from financing activities** | | | - | - |
| 3. | Proceeds from borrowings | 33 | | 80,727,871,474 | 3,000,000,000 |
| 4. | Repayment of financial principal | 34 | | (127,137,800,000) | - |
| | ***Net cashflow from financing activities*** | ***40*** | | **(46,409,928,526)** | ***3,000,000,000*** |
| | **Net cashflow during the period (50 = 20+30+40)** | **50** | | **(35,731,797,040)** | **(87,702,430,513)** |
| | **Cash and cash equivalents at beginning of period** | **60** | **5.1** | **47,130,179,925** | **93,680,046,443** |
| | **Cash and cash equivalents at end of period (70 = 50+60+61)** | **70** | **5.1** | **11,398,382,885** | **5,977,615,930** |

*Ho Chi Minh City, August 26, 2026*

| Preparer | Chief Accountant | General Director |
|---|---|---|
| **Bui Thanh Tuan** | **Bui Thanh Tuan** | **Dinh Van Xuan** |

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 40

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS**
For the period ended June 30, 2026

## 1. COMPANY INFORMATION

### 1.1 Structure of ownership

40 Investment and Construction Joint Stock Company is a joint stock company formed in accordance with the Enterprise Laws of Vietnam, under the Enterprise Registration Certificate first issued by the Can Tho Department of Planning and Investment on 28/05/2001, including the 8th amendment dated 15/05/2007. In 2008, the Company relocated its head office to Ho Chi Minh City in accordance with Enterprise Registration Certificate No. 1800421390 on 02/04/2008, and the most recent amendment being the 18th amendment dated 19/08/2026 of the Ho Chi Minh City Department of Finance, regarding the change in charter capital.

The Company's Charter capital under the Certificate of Business Registration number 1800421390 changed for the 18th time on 19/08/2026 is VND 237,599,650,000 (*In Word: Two hundred thirty-seven billion, five hundred ninety-nine million, six hundred fifty thousand Vietnam Dong*).

The Company's stock is officially traded on the Hanoi Stock Exchange ("HNX") with stock code: L40.

The company's name in a foreign language is: 40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY.

The Company's head office is located at No. 201/58, Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City.

Contact address: No. 41-43, Nguyen Phuc Lan Street, Hoa Xuan Ward, Da Nang City.

### 1.2 Operating industries and principle activities

Operating industries:

- Construction of residential buildings;
- Construction of non-residential buildings;
- Site preparation;
- Real estate business, and land use rights owned, used, or leased;
- Real estate consultancy, brokerage, and auction of real estate and land use rights (excluding asset auction services and legal consultancy);
- Construction of other civil engineering works;
- Quarrying of stone, sand, gravel, and clay (not conducted at the head office);
- Wholesale of metals and metal ores (including wholesale of iron, steel, and other metals);
- Wholesale of construction materials and other installation equipment used in construction;

The principal activities of the Company during the period: Real estate trading; construction of various types of buildings; wholesale of construction materials and equipment; and other business activities in accordance with the Business Registration Certificate.

### 1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

## 1.4 The Company structure

*As at 30/06/2026, the Company has dependent units as follows:*

- 40 Investment and Construction Joint Stock Company - Ben Luc Branch: Tan Long Hamlet, Ben Luc Commune, Tay Ninh Province. Business lines: Electricity generation; warehousing and storage of goods.

*As at 30/06/2026, the Company has subsidiaries as follows:*

| No | Name | Address | Major Business lines | Capital contribution ratio | Voting ratio | Benefit ratio |
|---|---|---|---|---|---|---|
| I | **Subsidiaries** | | | | | |
| 1 | Ha My Complex Joint Stock Company | Da Nang | Real estate investment and business | 63,9% | 63,9% | 63,9% |

## 1.5 Number of employees as at the end of the accounting period

The total number of the Company's employees as at 30/06/2026 is 16 employees (as at 31/12/2025 is 14 employees).

## 1.6 Statement of information comparability on the Interim consolidated 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 Company 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 consolidated financial statements, the Company will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable as they have been calculated and presented consistently.

## 2. FISCAL YEAR AND ACCOUNTING CURRENCY

**Fiscal year**

The Company's fiscal year applicable for the preparation of its financial statements starts on January 1, and ends on December 31, of solar year.

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

**Accounting currency**

The accompanying interim consolidated financial statements are expressed in Vietnam Dong (VND).

## 3. ACCOUNTING STANDARDS AND SYSTEM

**Accounting System**

The Company 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 Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of these Interim Consolidated Financial Statement.

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the period ended June 30, 2026

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of preparation of the Interim consolidated financial statements

The Company's interim consolidated financial statements are prepared in accordance with Circular No. 202/2014/TT-BTC dated 22/12/2014 and Circular No. 43/2026/TT-BTC dated 20/4/2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC issued by the Ministry of Finance, providing guidance on the preparation and presentation of consolidated financial statements, specifically as follows:

The interim consolidated financial statements comprise the interim separate financial statements of the Company and of entities controlled by the Company (its subsidiaries) prepared as at June 30 each year. Control is achieved when the Company has the power to govern the financial and operating policies of investees so as to obtain benefits from their activities.

The results of operations of subsidiaries acquired or disposed of during the year are included in the interim consolidated income statement from the date of acquisition or to the date of disposal of these subsidiaries.

If necessary, the financial statements of subsidiaries are adjusted to ensure that the accounting policies applied by the Company and its subsidiaries are consistent.

All intra-company transactions and balances between companies within the Company are eliminated on interim consolidation.

Non-controlling interests in the net assets of consolidated subsidiaries are presented as a separate component, distinct from the shareholders' equity of the parent company. Non-controlling interests comprise the amount of those interests at the date of the initial business consolidation and the non-controlling interests' share of changes in total equity since the date of the business consolidation. Losses incurred by a subsidiary are allocated in proportion to the ownership interests of non-controlling shareholders, even if such losses exceed the non-controlling interests' share of the subsidiary's net assets.

The interim consolidated financial statements for the period ended 30/06/2026 are consolidated based on the interim separate financial statements for the financial period ended 30/06/2026 of the parent company, Investment and Construction Joint Stock Company 40, and its subsidiaries.

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

### Accounting estimates

The preparation of the interim consolidated financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System, and relevant legal regulations relating to the preparation and presentation of interim consolidated financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the interim consolidated financial statements, as well as the reported amounts of revenues and expenses during the financial period. Actual results may differ from those estimates and assumptions.

### Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Financial investments**

***Held to maturity investments***

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 03 months.

Held-to-maturity investments are initially recognized at the acquisition date and measured at cost, including transaction costs directly attributable to the acquisition. Subsequently, held-to-maturity investments are measured at their carrying amount, comprising principal and accrued interest up to the reporting date, less any provision for impairment, if any. Interest income from held-to-maturity investments after the acquisition date is recognized in the statement of income on an accrual basis. Interest accrued before the Company acquired the investments is deducted from the cost of the investments at the acquisition date

***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. Other investments (indirect investments through subsidiaries) are presented in the consolidated balance sheet at cost, adjusted for the investor's share of changes in the net assets of the subsidiary after the acquisition date.

*For business cooperation contracts that are not under joint control:*

Where the Company is the contributing party, cash and asset contributions to the BCC are recognized as other investments in the financial statements.

***Allowance for loss of investments***

Impairment provision is recognized when there are indications or evidence that an investment has been impaired at the reporting date. The impairment loss is determined in accordance with prevailing accounting regulations.

**Receivables**

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Provision for doubtful debts is made when there are indications or evidence that the Company is unable or unlikely to recover its receivables, in accordance with prevailing accounting regulations.

**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 the estimated selling price of inventory items less all estimated costs of completion and costs of marketing, selling and distribution.

Inventories are valued using the monthly weighted average method.

The Company'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.

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history 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 the straight-line method over their estimated useful lives. Time details are as follows:

| | Years |
|---|---|
| Buildings, structures | 05 - 30 |
| Machinery and equipment | 04 - 06 |
| Vehicles | 06 |

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 period.

### Construction in progress

Construction in progress reflects the Properties in progress for production, leasing, administrative purposes, or for any other purposes are recognized at the historical cost. This cost includes salaries, service costs, and other related expenses.

### Deferred expenses

Deferred expenses comprise actual expenses arising but relevant to financial performance in several accounting periods. The Company's deferred expenses include office rental expenses, tools and equipment expenses, repair expenses and other waiting-for-allocation expenses:

***Tools and supplies***

Tools and supplies are recorded to expenses and depreciated to on a straight-line basis with useful life of not exceeding 03 years.

***The repair expenses and other waiting-to-be-allocated costs***

The repair expenses and other waiting-to-be-allocated costs are allocated to expenses using the straight-line method over a period ranging from 06 to 36 months.

### Trade payables and other payables

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

The account payables are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets from suppliers or sellers (independent of the purchaser). Trade payables also include amounts payable between the parent company and its subsidiary;
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.
- For business cooperation contracts without joint control:

The Company is the capital-receiving party: cash and asset contributions received under the BCC are recognized as "Payables" in the financial statements.

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Dividends and profit distribution**

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.

**Borrowings**

Borrowings include loans, 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 Company monitors loan amounts and in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

**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 Company recognizes Accrued expenses as follows:

- Accrued interest expense: deducted in advance according to the contract term;
- Other expenses: deducted in advance according to the estimate dossier based on the completed work volume.

**Provisions for payables**

The recognized amount of a provision is the best estimate of the expenditure required to settle the present obligation at the end of the annual or interim accounting period.

Only expenses related to the provision for payables made initially will be offset by such provision.

When the difference between the provision for payables made in the previous accounting period that has not yet been used up is larger than the provision for payables made in the reporting period, it shall be reversed and recorded as a decrease in production and business expenses in the period, excluding the larger difference of the provision payables for warranty of construction works reversed into other income in the period.

The Company's provisions for payables include reserves for product warranties, construction warranties, and salary reserves.

**Owners' equity**

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

Share premium is recognized based on the difference between the actual issue price and the par value of shares upon the initial issuance, additional issuance or reissuance of the Company's own repurchased shares.

Retained earnings represent the profit generated from the Company's operations after deducting adjustments arising from the retrospective application of changes in accounting policies and the retrospective restatement of material prior-year errors.

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Revenue and other income**

The Company's revenue includes revenue from real estate sales, construction and sales of goods.

*Revenue from sale of goods*

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

(a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;

(b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) The amount of revenue can be measured reliably;

(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) Costs related to transactions can be determined.

*Revenue from construction contract*

When the outcome of a construction contract is estimated reliably:

For construction contracts stipulating that the contractor is paid according to the value of the volume performed, the revenue and expenses related to the contract are recognized in equivalent proportion to the completed work confirmed by the customer and 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.

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

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

**Cost of goods sold**

The cost of goods sold and services rendered comprises the total costs incurred for products and services and the production costs of construction products during the period, recognized in accordance with the matching principle. Abnormal inventory costs are recognized immediately in the cost of goods sold.

**Financial expenses**

Financial expenses mainly comprise:

- Losses arising from financial investment activities;

- Borrowing costs: recognized monthly based on the loan principal, applicable interest rate and actual number of days outstanding.

## 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Corporate Income Tax expenses**

Corporate income tax expense represents the aggregate amount of current income tax expense and deferred income tax expense in determining the profit or loss for a period.

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

The determination of the Company'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.

**Earnings per share**

The Company presents basic earnings per share (EPS) for ordinary shares. Basic EPS is calculated by dividing profit or loss attributable to ordinary shareholders, after deducting the allocation to the welfare and reward fund for the reporting period, by the weighted average number of ordinary shares outstanding during the period.

**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 the relationship is focused more than its legal form.

**Segment reporting**

A business segment is a distinguishable component of the Company 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 Directors confirms that the Company operates in business segments of electricity trading, construction and installation, other activities in a single geographical segment - Vietnam. Therefore, the segment report will be prepared by business segments.

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

### 5.1 Cash and cash equivalents

| | 30/6/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| Cash on hand | 468,771,211 | 166,262,002 |
| Bank deposits (*) | 4,929,611,674 | 45,963,917,923 |
| Cash equivalents (**) | 6,000,000,000 | 1,000,000,000 |
| **Total** | **11,398,382,885** | **47,130,179,925** |

**(*) Details of bank deposits:**

| | 30/6/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Dinh Branch | 14,720,782 | 24,534,615,358 |
| Military Commercial Joint Stock Bank - Ben Thanh Transaction Office | 4,825,689,812 | 21,312,958,899 |
| Others | 89,201,080 | 116,343,666 |
| **Total** | **4,929,611,674** | **45,963,917,923** |

**(**) Details of cash equivalents:**

| | 30/6/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Gia Dinh Branch | 6,000,000,000 | 1,000,000,000 |
| **Total** | **6,000,000,000** | **1,000,000,000** |

Cash equivalents comprise 1-month term deposits at banks, bearing interest at 4.2%/year.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

### 5.2 Financial investments

#### a. Short-term financial investments

| | 30/06/2026 (VND) | | | 01/01/2026 (VND) (Restated) | | |
|---|---|---|---|---|---|---|
| | Original cost | Recoverable amount | Allowances | Original cost (Restated) | Recoverable amount | Allowances |
| **Short-term** | - | - | - | **50,000,000,000** | **50,000,000,000** | - |
| ***Others investment*** | - | - | - | ***50,000,000,000*** | ***50,000,000,000*** | - |
| An Duong Construction, Trading and Services Company Limited | - | - | - | 50,000,000,000 | 50,000,000,000 | - |
| **Total** | - | - | - | **50,000,000,000** | **50,000,000,000** | - |
| In which, other investments in related parties (Details in Note 7.1) | | | | ***50,000,000,000*** | ***50,000,000,000*** | |

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the period ended June 30, 2026

**5.2 Financial investments (Continued)**

**b. Equity investment in other entities**

| | Rate | | 30/06/2026 (VND) | | | 01/01/2026 (VND) | | |
|---|---|---|---|---|---|---|---|---|
| | Capital held | Voting rights | Original price | Fair value | Provisions | Original price | Fair value | Provisions |
| **Investments in other entities** | | | **210,081,897,787** | **210,081,897,787** | - | **160,081,897,787** | **160,081,897,787** | - |
| Dien Ban Investment and Construction Joint Stock Company (1) | 19.5% | 19.5% | 160,081,897,787 | 160,081,897,787 | - | 160,081,897,787 | 160,081,897,787 | - |
| An Duong Construction, Trading and Services Company Limited (2) | | | 50,000,000,000 | 50,000,000,000 | - | - | - | - |
| **Total** | | | **210,081,897,787** | **210,081,897,787** | - | **160,081,897,787** | **160,081,897,787** | - |
| ***In which, other investments in related parties (Details in Note 7.1)*** | | | ***50,000,000,000*** | ***50,000,000,000*** | - | - | - | - |

(1): The carrying amount of the investment in Dien Ban Investment and Construction Joint Stock Company at cost, as presented in the Statement of Financial Position of Ha My Complex Joint Stock Company (a subsidiary of Investment and Construction 40 Joint Stock Company) as at 31/12/2025 was VND 11,700,000,000. In the consolidated Statement of Financial Position, the investment is presented at cost adjusted for the post-acquisition changes in the net assets of Ha My Complex Joint Stock Company.

(2): Investment cooperation under Business Cooperation Contract (BCC) No. 15092025/HTKD/AD-L40 dated 15/09/2025 for the implementation of the Dai Duong Xanh Urban Area Project in Dien Nam - Dien Ngoc New Urban Area, Da Nang City. The cooperation term is valid until 31/12/2028.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

### 5.3 Receivables from customers

| | 30/06/2026 (VND) | | 01/01/2026 (VND) | |
|---|---|---|---|---|
| | **Book value** | **Provisions** | **Book value** | **Provisions** |
| **Short -term** | **194,225,400,398** | **(2,336,212,772)** | **201,263,299,123** | **(2,336,212,772)** |
| Mr. Tran Minh Hoi | - | - | 37,600,000,000 | - |
| Mrs. Huynh Thi Tu Oanh | - | - | 24,600,000,000 | - |
| Minh Son Quang Nam Construction and Investment Co., Ltd | 141,548,500,847 | - | 79,298,500,847 | - |
| Viet Thinh Investment And Construction Limited Company | 27,203,321,850 | - | 16,504,560,000 | - |
| Others | 25,473,577,701 | (2,336,212,772) | 43,260,238,276 | (2,336,212,772) |
| **Total** | **194,225.400,398** | **(2,336,212,772)** | **201,263,299,123** | **(2,336,212,772)** |
| ***In which: Receivables from related parties*** *(Details in Note 7.1)* | ***11,320,804,080*** | - | ***11,320,804,080*** | - |

### 5.4 Short-term Prepayments to suppliers

| | **30/6/2026 VND** | **01/01/2026 VND** |
|---|---|---|
| Intercons Trading Construction Invest Company Limited | 8,028,000,000 | - |
| Truong Thanh Investment Construction Trading Joint Stock Company | 9,998,553,000 | 9,998,553,000 |
| Irrigation Construction Investment Joint Stock Company No. | 7,127,064,200 | - |
| Lam Dong Irrigation Investment and Construction Joint Stock Company | 20,834,016,072 | - |
| Others | 2,017,688,729 | 2,058,134,478 |
| **Total** | **48,005,322,001** | **12,056,687,478** |

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

### 5.5 Other receivables

| | 30/06/2026 (VND) | | 01/01/2026 (VND) Restated | |
|---|---|---|---|---|
| | **Book value** | **Provisions** | **Book value** | **Provisions** |
| **Short-term** | **43,463,397,784** | - | **64,874,059,580** | - |
| Advances | 25,069,325,704 | - | 24,960,000,000 | - |
| *Mr. Do Tan Vu (1)* | *24,500,000,000* | - | *24,960,000,000* | - |
| *Other advances* | *569,325,704* | - | - | - |
| Other receivables | 18,394,072,080 | - | 39,914,059,580 | - |
| *Mr. Do Tan Vu (2)* | *10,000,000,000* | - | *16,500,000,000* | - |
| *Mr. Hoang Trong Duc (2)* | - | - | *15,000,000,000* | - |
| *Project Management Unit for Investment and Construction using Official Development Assistance of Can Tho City* | *1,535,333,000* | - | *1,535,333,000* | - |
| *Danang City Department of Construction (formerly Dien Ban Town Land Fund Development Center) (3)* | *6,256,106,380* | - | *6,256,106,380* | - |
| *Urban Management Division of Dien Ban Town* | *600,255,200* | - | *600,255,200* | - |
| *Other receivables* | *2,377,500* | - | *22,365,000* | - |
| **Long-term** | **13,380,708,238** | - | **13,320,708,238** | - |
| Deposit for participation in the auction of sand at Site B1 and | 4,953,600,000 | - | 4,953,600,000 | - |
| Deposit for participation in the auction of sand at Site B14 | 6,002,280,000 | - | 6,002,280,000 | - |
| Deposit for construction | 2,424,828,238 | - | 2,364,828,238 | - |
| **Total** | **56,844,106,022** | - | **78,194,767,818** | - |
| ***In which: Other receivables from related parties*** *(Details in Note 7.1)* | ***34,500,000,000*** | - | ***41,460,000,000*** | - |

(1): Employee advances comprise amounts advanced by the Company to individuals to perform business operations or handle assigned tasks in accordance with the Company's financial management regulations.

(2): This represents a deposit for the transfer of 8,000,000 shares of Cong Kin Investment Construction Joint Stock Company under the share transfer agreements. Pursuant to Resolution No. 15102025.1/NQ-ĐHĐCĐ/L40 dated 15/10/2025 of the Company's 3rd Extraordinary General Meeting of Shareholders, the Company approved the investment in shares of Cong Kin Investment Construction Joint Stock Company. As at the reporting date, the parties had signed a working minutes regarding the termination of the deposit agreement.

(3): This represents the investment security deposit for the Ha My Complex Urban Area project of the Company's subsidiary, Ha My Complex Joint Stock Company.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

### 5.6 Bad debts

| | 30/06/2026 (VND) | | 01/01/2026 (VND)Restated | |
|---|---|---|---|---|
| | **Original value** | **Recoverable value** | **Original value** | **Recoverable value** |
| Total value of receivables, loans that are overdue or not overdue but unlikely to be recovered | 2,336,212,772 | - | 2,336,212,772 | - |

| *In which* | **Overdue 6 months to 1 year** | **Overdue 1 to 2 years** | **Overdue 2-3 years** | **Overdue more than 3 years** |
|---|---|---|---|---|
| **Trade receivables** | | | | |
| Ho Chi Minh City Project Management Board for Investment and Construction of Works – Ba Hong | - | - | - | 1,248,557,772 |
| Project Management Unit for Investment and Construction of Agriculture and Rural Development Works of Ben | - | - | - | 932,587,000 |
| Project Management Unit for Agriculture and Rural Development of Dong Nai | - | - | - | 155,068,000 |
| **Total** | - | - | - | **2,336,212,772** |

### 5.7 Inventories

| | 30/06/2026 (VND) | | 01/01/2026 (VND) | |
|---|---|---|---|---|
| | Original value | Recoverable amount | Original value | Recoverable amount |
| Raw materials | 4,104,008,333 | - | - | - |
| Work in progress | 479,712,682,277 | - | 473,881,759,307 | - |
| *Ha My Integrated Urban Area Project (1)* | *472,972,904,530* | - | *472,972,904,530* | - |
| *Construction in progress costs* | *6,739,777,747* | - | *908,854,777* | - |
| Goods (sand) | 32,706,618,492 | - | 11,422,619,182 | - |
| **Total** | **516,523,309,102** | - | **485,304,378,489** | - |

(1): The Ha My Complex Project located in Dien Nam – Dien Ngoc New Urban Area, Quang Nam Province (now Dien Ban Dong Ward, Da Nang City) has a total area of 51,000 m², of which the villa residential land area accounts for 29,655 m². The Project is currently in Phase 1 of land allocation (with 33,070 m² of land allocated, including 20,737 m² of villa residential land). The Company has received the official notification of land use fees payable to the State and the notice of late payment of land rental relating to the Project. The Project is currently in the process of investing in and constructing technical infrastructure.

The carrying amount at historical cost presented in the balance sheet of Ha My Complex Joint Stock Company (a subsidiary of 40 Investment and Construction Joint Stock Company) as at 30/06/2026 was VND 133,455,749,961. The Project value presented in the consolidated balance sheet at historical cost has been adjusted based on the net assets value as at the acquisition date of the investment in Ha My Complex Joint Stock Company.

### 5.8 Deferred expenses

| | 30/6/2026 VND | 01/01/2026 VND |
|---|---|---|
| **Long-term** | **185,233,500** | - |
| Tools, equipment | 185,233,500 | - |
| **Total** | **185,233,500** | - |

### 5.9 Tangible fixed assets

*Unit: VND*

| | Buildings and Structures | Machinery, equipment | Transportation means | Total |
|---|---|---|---|---|
| **HISTORY COST** | | | | |
| **As at 01/01/2026** | **8,150,889,211** | - | **805,454,545** | **8,956,343,756** |
| Purchase | - | 117,500,000 | 731,481,481 | 848,981,481 |
| **As at 30/06/2026** | **8,150,889,211** | **117,500,000** | **1,536,936,026** | **9,805,325,237** |
| **ACCUMULATED DEPRECIATION** | | | | |
| **As at 01/01/2026** | **3,623,398,232** | - | **22,889,262** | **3,646,287,494** |
| Depreciation | 126,238,332 | 2,455,622 | 75,940,760 | 204,634,714 |
| **As at 30/06/2026** | **3,749,636,564** | **2,455,622** | **98,830,022** | **3,850,922,208** |
| **NET BOOK VALUE** | | | | |
| **As at 01/01/2026** | **4,527,490,979** | - | **782,565,283** | **5,310,056,262** |
| **As at 30/06/2026** | **4,401,252,647** | **115,044,378** | **1,438,106,004** | **5,954,403,029** |

The carrying amount of tangible fixed assets pledged as collateral as at 30/06/2026 is VND 725,032,813 (as at 01/01/2026 is VND 782,565,283).

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/06/2026 is VND 1,274,832,450 (As at 01/01/2026 is VND 1,274,832,450).

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the period ended June 30, 2026

**5.9 Tangible fixed assets (Continued)**

List of tangible fixed assets existing during the period with a value representing 10% or more of total tangible fixed assets:

| No | Type and name of assets | 30/06/2026 (VND) | | | 01/01/2026 (VND) | | |
|---|---|---|---|---|---|---|---|
| | | History cost | Accumulated depreciation | Net Book Value | History cost | Accumulated depreciation | Net Book Value |
| 1 | **Buildings and Structures** | **8,150,889,211** | **3,749,636,564** | **4,401,252,647** | **8,150,889,211** | **3,623,398,232** | **4,527,490,979** |
| | Office at 201/58 Nguyen Xi I | 3,223,009,822 | 1,812,943,080 | 1,410,066,742 | 3,223,009,822 | 1,732,367,832 | 1,490,641,990 |
| | Office at 201/58 Nguyen Xi II | 3,653,046,939 | 661,861,034 | 2,991,185,905 | 3,653,046,939 | 616,197,950 | 3,036,848,989 |
| | Tri An Warehouse | 1,274,832,450 | 1,274,832,450 | - | 1,274,832,450 | 1,274,832,450 | - |
| | **Total** | **8,150,889,211** | **3,749,636,564** | **4,401,252,647** | **8,150,889,211** | **3,623,398,232** | **4,527,490,979** |

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the period ended June 30, 2026

## 5.10 Trade payables

| | 30/6/2026 VND | 01/01/2026 VND |
|---|---|---|
| **Short-term** | **38,192,113,808** | **29,529,416,387** |
| 276 Mechanical Engineering and Installation Joint Stock Company | 1,432,628,000 | 1,432,628,000 |
| 40.10 Investment and Construction Joint Stock Company | 1,054,231,097 | 6,791,185,590 |
| Hoai Bao Architecture and Transport Company Limited | 4,970,484,000 | 4,970,484,000 |
| Minh Son Quang Nam Investment and Construction Company Limited | 17,845,850,536 | - |
| Others | 12,888,920,175 | 16,335,118,797 |
| **Total** | **38,192,113,808** | **29,529,416,387** |

## 5.11 Prepayments from customers

| | 30/6/2026 VND | 01/01/2026 VND |
|---|---|---|
| **Short-term** | **66,954,969,902** | **63,232,983,902** |
| Lam Dong Irrigation Investment and Construction Joint Stock Company | 9,998,553,000 | 9,998,553,000 |
| Project Management Unit for Investment, Construction and Public Works of Lam Ha District | 3,849,744,519 | 3,849,744,519 |
| Project Management Unit No. 1 for Investment and Construction | 17,300,031,384 | 17,300,031,384 |
| Irrigation Investment and Construction Project Management Unit No. 10 | 25,852,895,000 | 21,913,877,000 |
| Others | 9,953,745,999 | 10,170,777,999 |
| **Total** | **66,954,969,902** | **63,232,983,902** |

## 5.12 Taxes payables and receivables from the State Budget

| | 01/01/2026 VND | Additions VND | Paid VND | 30/06/2026 VND |
|---|---|---|---|---|
| **Payables** | **159,569,711,390** | **15,525,187,270** | **13,467,794,329** | **161,627,104,331** |
| ***Short-term*** | ***159,569,711,390*** | ***15,525,187,270*** | ***13,467,794,329*** | ***161,627,104,331*** |
| VAT | 4,043,715,870 | 6,504,341,858 | 9,130,170,023 | 1,417,887,705 |
| Corporate income tax | 35,491,466,971 | 8,736,570,400 | 3,371,103,816 | 40,856,933,555 |
| Personal income tax | - | 2,377,500 | 2,377,500 | - |
| Land tax, Land rental charges | 80,102,439,851 | - | - | 80,102,439,851 |
| Others tax | 138,873,632 | 39,852,350 | - | 178,725,982 |
| Fee, charges and other payables | 39,793,215,066 | 242,045,162 | 964,142,990 | 39,071,117,238 |

Of which, overdue payables are as follows:

| | 30/6/2026 VND | 01/01/2026 VND |
|---|---|---|
| Corporate income tax | 32,120,363,155 | - |
| Land tax, Land rental charges | 80,102,439,851 | 80,102,439,851 |
| Others tax | 178,725,982 | 138,873,632 |
| Fee, charges and other payables | 39,071,117,238 | 39,793,215,066 |
| **Total** | **151,472,646,226** | **120,034,528,549** |

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

### 5.13 Accrued expenses

| | 30/6/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **Short-term** | **1,985,201,925** | **762,763,164** |
| Accrual of construction costs | 1,985,201,925 | 762,763,164 |
| **Total** | **1,985,201,925** | **762,763,164** |

### 5.14 Other payables

| | 30/6/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **Short-term** | **8,311,646,697** | **7,544,821,310** |
| Social insurance | 116,625,128 | 54,765,000 |
| Health insurance | - | 9,585,000 |
| Unemployment insurance | - | 4,260,000 |
| 40.10 Investment and Construction Joint Stock Company (1) | 6,000,000,000 | 6,000,000,000 |
| Remuneration of the Board of Management and Supervisors | 540,000,000 | |
| Others | 1,655,021,569 | 1,476,211,310 |
| **Long-term** | **5,000,000,000** | **5,000,000,000** |
| Others | 5,000,000,000 | 5,000,000,000 |
| *Tri Hong Phat Construction Services Trading Company Limited (2)* | *5,000,000,000* | *5,000,000,000* |
| **Total** | **13,311,646,697** | **12,544,821,310** |
| *In which:* | | |
| ***Payables are related parties*** | ***540,000,000*** | - |
| *(Details in Note 7.1)* | | |

(1): A deposit for the purchase of an office building at No. 201/58 Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh City, from 40.10 Investment and Construction Joint Stock Company under Contract No. 001/2025/HĐMB dated 14/03/2025.

(2): Payable under Business Cooperation Contract No. 2025/07/L40-THP dated 20/07/2025 in relation to the cooperation in the operation of a sand yard arising from the Emergency Dredging, Flood Drainage and Salinity Prevention Project on the Co Co River, Hoi An City - Storage Area B1-B3. The contract term is 2 years commencing from 20/07/2025. Pursuant to the Appendix to Contract No. 2025/07/PLHĐ/L40-THP dated 30/12/2025, the two parties agreed to change the cooperation scope from the dredging, emergency flood drainage and salinity intrusion prevention project on the Co Co River, Hoi An City – Storage Yards B1 and B3, to the cooperation in the sand yard from the dredging, emergency flood drainage and salinity intrusion prevention project on the Co Co River, Hoi An City - Storage Yard 4. Profit distribution in proportion to the capital contribution ratio.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended June 30, 2026

### 5.15 Borrowings and finance lease liabilities

| | 30/6/2026 VND | Increase VND | Decrease VND | 01/01/2026 VND |
|---|---|---|---|---|
| **Short-term borrowings** | **8,107,151,474** | **80,727,871,474** | **127,091,000,000** | **54,470,280,000** |
| Vietnam Prosperity Joint Stock Commercial Bank (1) | - | - | 39,765,000,000 | 39,765,000,000 |
| Mr Dinh Van Xuan (3) | 4,821,151,474 | 30,677,871,474 | 36,326,000,000 | 10,469,280,000 |
| Mr Tran Viet Thang (4) | 3,000,000,000 | - | - | 3,000,000,000 |
| Mr Hau Van Tuan (4) | - | - | 1,000,000,000 | 1,000,000,000 |
| Other individuals | 286,000,000 | 50,050,000,000 | 50,000,000,000 | 236,000,000 |
| **Current Portion of Long-term Borrowings** | **93,600,000** | **47,542,857** | **46,800,000** | **92,857,143** |
| Vietnam International Bank (2) | 93,600,000 | 47,542,857 | 46,800,000 | 92,857,143 |
| **Long-term Borrowings** | **494,000,000** | - | **47,542,857** | **541,542,857** |
| Vietnam International Bank (2) | 494,000,000 | - | 47,542,857 | 541,542,857 |
| **Total** | 8,694,751,474 | 80,775,414,331 | 127,185,342,857 | 55,104,680,000 |
| ***In which Borrowings from related parties: (Details in Note 7.1)*** | *7,821,151,474* | *50,677,871,474* | *56,326,000,000* | *10,469,280,000* |

(1): Loan Agreement No. BCLC-9572-01 dated 08/09/2025 between 40 Investment and Construction Joint Stock Company and Vietnam Prosperity Joint Stock Commercial Bank (VPBank), with a credit limit of VND 44,765,000,000. The maximum loan tenor is ten (10) months. Purpose: to settle/offset payments under the Asset Purchase Contract No. 72/HĐ-MBTS dated 07/07/2025 entered into between the borrower and the Transportation Works Construction Investment Project Management Authority of Quang Nam Province. The lending interest rate is determined separately for each agreement. The borrower is entitled to draw down the loan no later than 13/02/2026. The loan is secured by property rights arising from the asset purchase contract owned by the borrower under the Mortgage Agreement No. QTS/VPL-L40 dated 08/09/2025; and property rights arising from the COCO Riverside Project and the Anh Duong Urban Area Project owned by An Duong Construction, Trading and Services Company Limited under the respective mortgage agreements.

(2): Credit Agreement No. 108563302.05 dated 03/11/2025 between 40 Investment and Construction Joint Stock Company and Vietnam International Commercial Joint Stock Bank (VIB). Loan amount: VND 650,000,000. Purpose: to finance the purchase of a Ford New Territory Titanium X 1.5 Ecoboost automobile under Sales Contract No. 5709 dated 24/09/2025 entered into between DANA Joint Stock Company and 40 Investment and Construction Joint Stock Company for business operations. Loan term: eighty-four (84) months from the date of the first drawdown. Interest rate: floating interest rate. Collateral: the Ford New Territory Titanium X 1.5 Ecoboost automobile.

(3): Loan Agreement dated 01/10/2025 between 40 Investment and Construction Joint Stock Company and Mr. Dinh Van Xuan. Loan amount: VND 15,000,000,000. Loan term: nine (9) months commencing from 01/10/2025. Interest rate: 0%

(4) Personal loans with a maturity of less than 12 months and bearing no interest.

## 5.16 Owners' equity

### a. Changes of owners' equity

*Unit: VND*

| | Owners' contributed capital | Share capital | Other owners' equity | Development and Investment Fund | Retained profits | Non-controlling interests | Total |
|---|---|---|---|---|---|---|---|
| **As at 01/01/2025** | **36,000,000,000** | **11,616,611,475** | **-** | **8,737,221,018** | **51,658,199,911** | **-** | **108,012,032,404** |
| Profit in the previous year | - | - | - | - | 317,568,918,606 | (3,669,613,735) | 313,899,304,871 |
| Dividends | - | - | - | - | (5,126,161,525) | - | (5,126,161,525) |
| Capital increase | 72,000,000,000 | (11,616,000,000) | - | (8,726,000,000) | (51,658,000,000) | - | - |
| Increase/decrease due to consolidation | - | - | - | - | 37,887,549,722 | 166,409,174,522 | 204,296,724,244 |
| **As at 01/01/2026** | **108,000,000,000** | **611,475** | **-** | **11,221,018** | **350,330,506,714** | **162,739,560,787** | **621,081,899,994** |
| Capital increase (1) | - | - | 129,599,650,000 | - | (129,599,650,000) | - | - |
| Profit in this period | - | - | | | 34,212,861,613 | (112,780,540) | 34,100,081,073 |
| **As at 30/6/2026** | **108,000,000,000** | **611,475** | **129,599,650,000** | **11,221,018** | **254,943,718,327** | **162,626,780,247** | **655,181,981,067** |

(1): Issuance of shares to pay dividends pursuant to Resolution No. 2602A/NQ-ĐHĐCĐ/L40 of the 2026 Annual General Meeting of Shareholders dated February 26, 2026 and Resolution No. 11/2026/NQ-HĐQT/L40 of the Board of Directors dated June 5, 2026. The source of the issuance was undistributed post-tax profits. The number of additional shares issued was 12,959,965 shares, corresponding to a value of VND 129,599,650,000. Pursuant to Decision No. 836/QĐ-SGDHN dated June 24, 2026 issued by the Hanoi Stock Exchange, the number of shares subject to changes in listing registration was 12,959,965 shares, effective from June 29, 2026. Pursuant to Notice No. 2902/TB-SGDHN dated July 2, 2026 issued by the Hanoi Stock Exchange, the number of shares subject to changes in listing registration was 12,959,965 shares, which were eligible for trading from July 7, 2026. On August 19, 2026, the Business Registration Office under the Department of Finance of Ho Chi Minh City issued the 18th amended Enterprise Registration Certificate regarding the change in charter capital, pursuant to which the Company's charter capital was VND 237,599,650,000, corresponding to a total of 23,759,965 shares.

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

### 5.16 Owners' equity (Continued)

**b. Details of owners' equity**

| | 30/6/2026 VND | 01/01/2026 VND |
|---|---|---|
| Mr. Do Tan Cuong | 21,600,000,000 | 21,600,000,000 |
| Mr. Dinh Van Xuan | 11,230,000,000 | 11,230,000,000 |
| Others | 75,170,000,000 | 75,170,000,000 |
| **Total** | **108,000,000,000** | **108,000,000,000** |

**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 | 108,000,000,000 | 36,000,000,000 |
| Increased during the period | - | 72,000,000,000 |
| Decreased during the period | - | - |
| Closing balance | 108,000,000,000 | 108,000,000,000 |
| **Dividends distributed** | **129,599,650,000** | **51,658,000,000** |

**d. Shares**

| | 30/06/2026 Shares | 01/01/2026 Shares |
|---|---|---|
| **Quantity of registered shares** | **10,800,000** | **10,800,000** |
| **Quantity of issued shares** | **10,800,000** | **10,800,000** |
| Common shares | 10,800,000 | 10,800,000 |
| **Purchased shares** | - | - |
| **Outstanding shares** | **10,800,000** | **10,800,000** |
| Common shares | 10,800,000 | 10,800,000 |
| Par value of outstanding shares (VND/ share) | 10,000 | 10,000 |

(*): The Company issued shares to pay dividends pursuant to Resolution No. 2602A/NQ-ĐHĐCĐ/L40 of the 2026 Annual General Meeting of Shareholders dated February 26, 2026 and Resolution No. 11/2026/NQ-HĐQT/L40 of the Board of Directors dated June 5, 2026. The source of the issuance was undistributed post-tax profits. The number of additional shares issued was 12,959,965 shares, corresponding to a value of VND 129,599,650,000. Pursuant to Decision No. 836/QĐ-SGDHN dated June 24, 2026 issued by the Hanoi Stock Exchange, the number of shares subject to changes in listing registration was 12,959,965 shares, effective from June 29, 2026. Pursuant to Notice No. 2902/TB-SGDHN dated July 2, 2026 issued by the Hanoi Stock Exchange, the number of shares subject to changes in listing registration was 12,959,965 shares, which were eligible for trading from July 7, 2026. On August 19, 2026, the Business Registration Office under the Department of Finance of Ho Chi Minh City issued the 18th amended Enterprise Registration Certificate regarding the change in charter capital, pursuant to which the Company's charter capital is VND 237,599,650,000, corresponding to a total of 23,759,965 shares.

### 5.17 Non-controlling shareholder interests

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| **Opening balance** | 162,739,560,787 | - |
| Net profit for the year | (112,780,540) | - |
| **Closing balance** | 162,626,780,247 | - |

## 6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

### 6.1 Revenue from sales of goods and provision of service

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| Revenue from construction and installation services | 55,775,156,052 | 92,028,394,630 |
| Revenue from selling solar power | - | 613,583,749 |
| Revenue from sand sales | 83,154,545,457 | - |
| Revenue from others | 9,000,000 | 18,000,000 |
| **Total** | 138,938,701,509 | 92,659,978,379 |
| *In which:* | | |
| ***Revenue from related parties*** | - | *6,000,000* |
| *(Details in Note 7.1)* | | |

### 6.2 Cost of goods sold

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| Cost of construction and installation services | 54,202,488,593 | 85,219,166,503 |
| Cost of sand sold | 38,539,643,156 | - |
| Cost of solar power sold | - | 613,583,749 |
| **Total** | 92,742,131,749 | 85,832,750,252 |

### 6.3 Financial income

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| Interest income from bank deposits and loans | 342,975,364 | 515,850,568 |
| **Total** | 342,975,364 | 515,850,568 |

## 6.4 Financial expenses

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| Interest expenses | 787,912,650 | - |
| Other financial expenses | 3,610,024 | - |
| **Total** | **791,522,674** | **-** |

## 6.5 Selling expenses and General and administrative expenses

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| **General administrative expenses** | **2,638,590,679** | **2,546,351,473** |
| Employee expenses | 1,580,425,000 | 395,742,920 |
| Materials expenses | - | 29,510,231 |
| Amortization and Depreciation expenses | 204,114,575 | 273,121,754 |
| Charges and fee | 110,120,920 | 783,832,208 |
| Outsourcing expenses | 349,080,000 | 303,290,910 |
| Other cash expense | 394,850,184 | 760,853,450 |
| **Total** | **2,638,590,679** | **2,546,351,473** |

## 6.6 Other income/ Other expenses

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| **Other income** | | |
| Reversal of provision for construction warranty | - | 375,000,000 |
| Income from compensation and contractual penalties | 5,816,721 | - |
| Others | - | 2,967 |
| **Total** | **5,816,721** | **375,002,967** |
| **Other expenses** | | |
| Tax penalties and late payment | 265,779,169 | - |
| Others | 12,817,850 | 3,849,993 |
| **Total** | **278,597,019** | **3,849,993** |
| **Net other income** | **(272,780,298)** | **371,152,974** |

### 6.7 Current corporate income tax expense

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| Current corporate income tax expense | 8,736,570,400 | 1,034,344,160 |
| **Total** | **8,736,570,400** | **1,034,344,160** |

### 6.8 Basic earnings per share

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| **Profit/(Loss) after corporate income tax** | **34,212,861,613** | **4,133,536,036** |
| ***Increase adjustment*** | - | - |
| ***Decrease adjustment*** | - | - |
| **Profits/(Loss) attributable to shareholders holding common shares (VND)** | **34,212,861,613** | **4,133,536,036** |
| Weighted average number of common shares outstanding for the period (shares) | 10,800,000 | 10,800,000 |
| **Basic earnings per share (VND/share)** | **3,168** | **383** |

As at the reporting date, the Company was unable to reliably estimate the amount of profit for the accounting period ended 30/06/2026 that may be allocated to the welfare and reward funds and the management bonus fund. If the Company makes such allocations for the period ended 30/06/2026, profit attributable to shareholders and basic earnings per share will decrease.

### 6.9 Production and business expenses by factors

| | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|
| Raw material expenses | 78,294,699,808 | 21,151,438,379 |
| Employee expenses | 3,297,510,509 | 2,052,598,405 |
| Amortization and Depreciation expenses | 204,634,714 | 273,121,754 |
| Outsourcing expenses | 12,637,380,612 | 48,356,196,102 |
| Other expenses | 946,496,785 | 2,471,768,103 |
| **Total** | **95,380,722,428** | **74,305,122,743** |

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the period ended June 30, 2026

## 7. OTHER INFORMATION

### 7.1 Information of related parties

Lists of related parties:

| Related Parties | Relationship |
|---|---|
| An Duong Construction, Trading and Service Company Limited | Entity managed by related key personnel |
| Phuoc Nguyen General Services One Member Limited Liability Company | Entity managed by related key personnel |
| Members of the Board of Management, Supervisors, Internal Audit, Board of General Directors, other management personnel, and their close family members | Significant influence |

### 7.1 Information of related parties (Continued)

During the period, the Company has the following transactions with related parties:

**a. Remuneration for Board of Management, Supervisors, General Directors and other management personnel**

| Related parties | Nature of transaction | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|---|
| Board of Management, Supervisors, General Directors and other management personnel | Remuneration | 888,000,000 | 198,000,000 |

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

### 7.1 Information of related parties (Continued)

**Details:**

| Name | Title | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|---|
| **Board of Management** | | **432,000,000** | **50,000,000** |
| Mr. Le Dinh Hien | Chairman (Dismissed from 07/03/2025) | - | 30,000,000 |
| Mr. Do Tan Cuong | Chairman | 120,000,000 | - |
| Mr. Ha Huy Khanh | Member (Dismissed from 07/03/2025) | - | 10,000,000 |
| Mr. Tran Bac Viet | Member (Dismissed from 07/03/2025) | - | 10,000,000 |
| Mr. Dinh Van Xuan | Member (Appointed from 07/03/2025) | 78,000,000 | - |
| Mr. Phan Anh | Member (Appointed from 28/04/2025) | 78,000,000 | - |
| Mr. Nguyen Van Tuan | Member (Appointed from 15/10/2025) | 78,000,000 | - |
| Mr. Pham Huu Tai | Member (Appointed from 15/10/2025) | 78,000,000 | - |
| **Board of Supervisors** | | **108,000,000** | **18,000,000** |
| Mrs. Nguyen Thi Hoa | Head of the Board (Dismissed from 28/04/2025) | - | 10,000,000 |
| Mrs. Le Thi Thuy | Member (Dismissed from 28/04/2025) | - | 4,000,000 |
| Mr. Duong Van Vang | Member (Dismissed from 28/04/2025) | - | 4,000,000 |
| Mr. Tran Van Hung | Head of the Board (Appointed from 28/04/2025) | 48,000,000 | - |
| Mr. Nguyen Le Duy | Member (Appointed from 28/4/2025) | 30,000,000 | - |
| Mr. Tran Cong Hau | Member (Appointed from 15/10/2025) | 30,000,000 | - |
| **Board of General Directors and Other management personnel** | | **348,000,000** | **130,000,000** |
| Mr. Dinh Van Xuan | General Director (Appointed from 07/03/2025) | 90,000,000 | - |
| Mr. Nguyen Van Son | General Director (Dismissed from 07/03/2025) | | 80,000,000 |
| Mr. Nguyen Thanh Trung | Chief Accountant (Dismissed from 17/03/2025) | - | 50,000,000 |
| Mr. Bui Thanh Tuan | Chief Accountant (Appointed from 17/03/2025) | 78,000,000 | - |
| Mrs. Nguyen Linh Phuong | Deputy General Director (Appointed from 01/01/2026) | 180,000,000 | - |
| **Total** | | **888,000,000** | **198,000,000** |

## 7.1 Information of related parties (Continued)

### b. Transactions with related parties

| Related parties | Nature of transaction | For the period ended 30/06/2026 VND | For the period ended 30/06/2025 VND |
|---|---|---|---|
| **Purchase of goods** | | **-** | **1,543,954,006** |
| 40.10 Investment and Construction JSC | Purchase of goods | - | 1,045,727,491 |
| Lam Dong Minerals and Building Materials Joint Stock Company | Purchase of goods | - | 498,226,515 |
| **Sales of goods** | | **-** | **6,000,000** |
| 40.10 Investment and Construction JSC | Office leasing | - | 6,000,000 |
| **Borrowings** | | **50,677,871,474** | **3,000,000,000** |
| Mr. Dinh Van Xuan | Borrowing | 30,677,871,474 | - |
| Mr. Do Tan Cuong | Borrowing | 10,000,000,000 | - |
| Mr. Do Tan Vu | Borrowing | 10,000,000,000 | - |
| Mr. Tran Viet Thang | Borrowing | - | 3,000,000,000 |
| **Borrowing payables** | | **56,326,000,000** | **-** |
| Mr. Dinh Van Xuan | Borrowing payables | 36,326,000,000 | - |
| Mr. Do Tan Cuong | Borrowing payables | 10,000,000,000 | - |
| Mr. Do Tan Vu | Borrowing payables | 10,000,000,000 | - |

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

### 7.1 Information of related parties (Continued)

#### c. Balance with related parties

| Related parties | Nature of transaction | 30/6/2026 VND | 01/01/2026 VND |
|---|---|---|---|
| **Financial investments** | | **50,000,000,000** | **50,000,000,000** |
| ***Short-term*** | | **-** | ***50,000,000,000*** |
| An Duong Construction, Trading and Service Company Limited | Investment cooperation | - | 50,000,000,000 |
| ***Long-term*** | | ***50,000,000,000*** | **-** |
| An Duong Construction, Trading and Service Company Limited | Investment cooperation | 50,000,000,000 | - |
| **Short-term receivables from customers** | | **11,320,804,080** | **11,320,804,080** |
| Phuoc Nguyen General Services One Member Limited Liability Company | Sales and provision of services | 11,320,804,080 | 11,320,804,080 |
| **Other receivables** | | **34,500,000,000** | **41,460,000,000** |
| Mr. Do Tan Vu | Other receivables | 10,000,000,000 | 16,500,000,000 |
| Mr. Do Tan Vu | Advances | 24,500,000,000 | 24,960,000,000 |
| **Other payables** | | **540,000,000** | - |
| **a. Short-term** | | **540,000,000** | - |
| Mr. Do Tan Cuong | Remuneration | 120,000,000 | - |
| Mr. Dinh Van Xuan | Remuneration | 78,000,000 | - |
| Mr. Phan Anh | Remuneration | 78,000,000 | - |
| Mr. Nguyen Van Tuan | Remuneration | 78,000,000 | - |
| Mr. Pham Huu Tai | Remuneration | 78,000,000 | - |
| Mr. Tran Van Hung | Remuneration | 48,000,000 | - |
| Mr. Nguyen Le Duy | Remuneration | 30,000,000 | - |
| Mr. Tran Cong Hau | Remuneration | 30,000,000 | - |
| **Borrowings and finance lease liabilities** | | **7,821,151,474** | **10,469,280,000** |
| Mr. Dinh Van Xuan | Borrowing | 4,821,151,474 | 10,469,280,000 |
| Mr. Tran Viet Thang (A related party since 16/06/2026) | Borrowing | 3,000,000,000 | - |

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the period ended June 30, 2026

### 7.2 Segment reporting

*Unit: VND*

| | Construction activities | Sales of goods | Real estate business activities | Other activities | Unallocated | Total |
|---|---|---|---|---|---|---|
| **NET REVENUE, COST OF GOOD SOLD** | | | | | | |
| Net revenue | 55,775,156,052 | 83,154,545,457 | - | 9,000,000 | - | 138,938,701,509 |
| Cost | (54,202,488,593) | (38,539,643,156) | - | - | - | (92,742,131,749) |
| **Gross profit** | **1,572,667,459** | **44,614,902,301** | - | **9,000,000** | - | **46,196,569,760** |
| Financial income | | | | | 342,975,364 | 342,975,364 |
| Expenses expenses | | | | | (791,522,674) | (791,522,674) |
| General administrative expenses | | | | | (2,638,590,679) | (2,638,590,679) |
| Other income | | | | | 5,816,721 | 5,816,721 |
| Other expenses | | | | | (278,597,019) | (278,597,019) |
| Deferred income tax | | | | | (8,736,570,400) | (8,736,570,400) |
| **Profit for the year** | | | | | | **34,100,081,073** |

**Segment reporting for the fiscal period ended 30/06/2025 as follow:**

| | Construction activities | Sales of goods | Real estate business activities | Other activities | Unallocated | Total |
|---|---|---|---|---|---|---|
| **NET REVENUE, COST OF GOOD SOLD** | | | | | | |
| Net revenue | 92,028,394,630 | 613,583,749 | - | 18,000,000 | - | 92,659,978,379 |
| Cost | (85,219,166,503) | (613,583,749) | - | - | - | (85,832,750,252) |
| **Gross profit** | **6,809,228,127** | - | - | **18,000,000** | - | **6,827,228,127** |
| Financial income | | | | | 515,850,568 | 515,850,568 |
| General administrative expenses | | | | | (2,546,351,473) | (2,546,351,473) |
| Other income | | | | | 375,002,967 | 375,002,967 |
| Other expenses | | | | | (3,849,993) | (3,849,993) |
| Corporate income tax | | | | | (1,034,344,160) | (1,034,344,160) |
| **Profit for the year** | | | | | | **4,133,536,036** |

**NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)**
For the period ended June 30, 2026

**7.2 Segment reporting (Continued)**

**Segment assets and segment liabilities as at 30/06/2026 as follow:**

| | Construction activities | Sales of goods | Real estate business activities | Other activities | Unallocated | Total |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Segment assets | 124,489,847,351 | 185,210,999,339 | 519,622,342,321 | | 214,443,390,664 | 1,043,766,579,675 |
| **Total Assets** | | | | | | **1,043,766,579,675** |
| **LIABILITIES** | | | | | | |
| Segment Liabilities | 106,745,517,270 | 13,694,751,474 | 217,514,544,133 | | 50,126,985,731 | 388,081,798,608 |
| **Total liabilities** | | | | | | **388,081,798,608** |

**Segment assets and segment liabilities as at 31/12/2025 as follow:**

| | Construction activities | Sales of goods | Real estate business activities | Other activities | Unallocated | Total |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Segment assets | 103,343,678,766 | 118,181,560,029 | 519,745,945,826 | - | 298,609,007,212 | 1,039,880,191,833 |
| **Total Assets** | | | | | | **1,039,880,191,833** |
| **LIABILITIES** | | | | | | |
| Payables | 93,362,500,303 | 44,765,000,000 | 217,325,736,170 | | 63,345,055,366 | 418,798,291,839 |
| Non-allocate Liabilities | | | | | | - |
| **Total liabilities** | | | | | | **418,798,291,839** |

## NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended June 30, 2026

### 7.3 Other information

#### a. Information on investments in subsidiaries

- Pursuant to Resolution No. 300725/NQ-ĐHĐCĐ/L40 dated 30/07/2025, the Company approved the acquisition of shares in Cong Kin Investment and Construction Joint Stock Company, with an intended maximum ownership ratio of 90%. As at the date of preparation of the interim consolidated financial statements for the period ended 30/06/2026, the Company had not yet completed the transfer of the shares.
- Pursuant to Resolution No. 15102025.1/NQ-ĐHĐCĐ/L40 dated 15/10/2025, the Company approved the reduction of its ownership interest in Ha My Complex Joint Stock Company, with a planned divestment of 39%, reducing its ownership from 90% to 51%. As at the date of preparation of the interim consolidated financial statements for the period ended 30/06/2026, the Company had completed the transfer of only 26.1% of its ownership interest in Ha My Complex Joint Stock Company.

### 7.4 Comparative figures

The comparative information presented in the Interim Consolidated Statement of Financial Position and the related notes has been derived from the Company's consolidated financial statements for the year ended at 31/12/2025, which were audited by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm INPACT.

As this is the Company's first interim consolidated accounting period, the comparative information presented in the interim consolidated statement of profit or loss, interim consolidated statement of cash flows and related notes is derived from the Company's reviewed interim financial statements for the period ended 30/06/2025, reviewed by RSM Vietnam Auditing & Consulting Company Limited. Such information is presented for reference purposes only and is not comparative information.

The Company has applied the guidance under Circular No. 99/2025/TT-BTC from 01/01/2026. To ensure comparability of the information presented in the interim consolidated financial statements, the Company has re-presented or reclassified certain items as at 01/01/2026 in the interim consolidated statement of financial position as follows:

| Items | Code | As at 01/01/2026 (Restated) VND | As at 31/12/2025 (Presented) VND | Difference VND |
|---|---|---|---|---|
| **Short-term financial investments** | 120 | **50,000,000,000** | - | **50,000,000,000** |
| Other short-term investments | 125 | 50,000,000,000 | - | 50,000,000,000 |
| **Short- term receivables** | 130 | **275,857,833,409** | **325,857,833,409** | **(50,000,000,000)** |
| Other short-term receivables | 135 | 64,874,059,580 | 114,874,059,580 | (50,000,000,000) |
| **TOTAL ASSETS (280 = 100+200)** | | **1,039,880,191,833** | **1,039,880,191,833** | - |

*Ho Chi Minh, August 26, 2026*

| Preparer | Chief Accountant | General Director |
|---|---|---|
| Bui Thanh Tuan | Bui Thanh Tuan | Đinh Van Xuan |