Form No. 01

40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 2908B/CBTT-BCTC

Da Nang, 29 August, 2026

PERIODIC INFORMATION DISCLOSURE – FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 by the Ministry of Finance guiding the disclosure of information on the stock market, Investment and Construction Joint Stock Company 40 disclosures Audited Consolidated Financial Statements (CFS) for the First Six Months of 2026 to the Hanoi Stock Exchange as follows:

1. Name of the organization: 40 Investment and Construction Joint Stock Company

- Stock code: L40
- Address: No. 201/58 – Nguyen Xi Street– Binh Thanh Ward – Ho Chi Minh City
- Contact Tel: (84.28) 3899 0099 Fax: (84.28) 3511 7533
- Email: info@l40.com.vn Website: https://l40.com.vn/

2. Contents of the information disclosed:

- CFS for the First Six Months of 2026

☐ Separate FS (for listed organizations without subsidiaries and superior accounting units with dependent units);

☒ Consolidated FS (for listed organizations with subsidiaries);

☐ Aggregated FS (for listed organizations with dependent accounting units in a separately organized accounting structure).

- Cases requiring explanation:

+ The auditing organization gave an opinion other than an unqualified opinion on the CFS (for audited CFS):

Yes **No**

Explanation document if checked:

Yes **No**

+ Net profit after tax in the reporting period shows a difference of 5% or more before and after audit, or a shift from loss to profit or vice versa (for audited CFS):

Yes **No**

Explanation document if checked:

Yes **No**

+ Net profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same period last year:

Yes No

Explanation document if checked:

Yes No

+ Net profit after tax in the reporting period is a loss, shifting from profit in the same period last year to a loss this period or vice versa:

Yes **No**

Explanation document if checked:

Yes **No**

This information has been disclosed on the company's website on: 29August, 2026 at the link: https://l40.com.vn/

3. Report on transactions with value equal to or exceeding 35% of total assets in 2026.

In case the listed organization has such transactions, please fully report the following:

- Transaction details:
- Transaction value/Total assets (%) (based on the latest annual CFS):
- Transaction completion date:

We hereby commit that the information disclosed above is true and we are fully responsible before the law for the content of the disclosed information.

Attached documents:

- CFS for the First Six Months of 2026

- Explanation document regarding net profit after corporate income tax in the income statement of the reporting period changing by 10% or more compared to the same period last year.

Representative of the organization

Legal Representative/Authorized Disclosure Person

(Signature, full name, title, seal)

M.S.D.N: 1800421390 - C.T.C.P

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 40

Q.BÌNH THẠNH - T.PHỒ CHÍ MINH

CHỦ TỊCH HĐQT

Đỗ Tấn Cường

40 INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY	THE SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness**
No.: 2908C/CBTT/GT-LNST	*Da Nang, 29 August, 2026*

INFORMATION DISCLOSURE ON THE ELECTRONIC PORTAL OF THE STATE SECURITIES COMMISSION AND HANOI STOCK EXCHANGE

To: The State Securities Commission
The Hanoi Stock Exchange

1. Name of organization: L40 Investment And Construction Joint Stock Company
- Stock code: L40 City
- Address: 201/58 Nguyen Xi Street, Binh Thanh Ward, Ho Chi Minh
- Contact Tel: (84.28) 3899 0099 Fax: (84.28) 3511 7533
- Email: info@l40.com.vn Website: https://l40.com.vn/
- Person Responsible for Information Disclosure: Nguyen Hai Anh
- Type of information disclosure: Periodic

2. Contents of disclosure:
2.1 The Audited Consolidated Financial Statements for the First Six Months of 2026, ending on 30 June, 2026, prepared on 26 August, 2026, includes: Statement Of Financial Position; Income Statement; Cash Flow Statement; Notes to the Financial Statements.
2.2 Explanation of the 10% variance in the First Six Months of 2026 net profit after tax (NPAT) compared to the First Six Months of 2025, specifically:
- NPAT of the First Six Months of 2026 reached VND 34,100,081,073, increasing by VND 29,966,545,037 compared to the First Six Months of 2025 (VND 4,133,536,036), equivalent to an increase of 724.96%.
- Reason: The increase was mainly due to improved profit margins from construction projects, effective performance of the sand trading business, and the Company's cost reduction efforts during the period.

3. This information was published on the company's website on 29 August, 2026 as in the link https://l40.com.vn/

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Recipient
As above
Save: P.TCKT

ORGANIZATION REPRESENTATIVE
Legal Representative/Authorized Person to Disclose Information
(Signature, printed name, title, and seal)

CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ XÂY DỰNG 40

CHỦ TỊCH HĐQT
Đỗ Tấn Cường