PP ENTERPRISE INVESTMENT CONSULTANCY
JOINT STOCK COMPANY
(Incorporated in the Socialist Republic of Vietnam)

REVIEWED INTERIM FINANCIAL STATEMENTS

For the 6-month period ended 30 June 2026

PP ENTERPRISE INVESTMENT CONSULTANCY JOINT STOCK COMPANY
Floor 12, Diamond Flower Tower, No.48 Le Van Luong,
Yen Hoa Ward, Hanoi, Vietnam

TABLE OF CONTENTS

PP ENTERPRISE INVESTMENT CONSULTANCY JOINT STOCK COMPANY
Floor 12, Diamond Flower Tower, No.48 Le Van Luong,
Yen Hoa Ward, Hanoi, Vietnam

STATEMENT OF LEGAL REPRESENTATIVE

The Board of Directors of PP Enterprise Investment Consultancy Joint Stock Company (the "Company") presents this report together with the Company's interim financial statements for the 6-month period ended 30 June 2026.

THE BOARD OF DIRECTORS, THE DIRECTOR AND THE BOARD OF SUPERVISORS

The members of the Board of Directors, the Director and the Board of Supervisors of the Company during the period and to the date of approval of this report are as follows:

Board of Directors

Mr. Tran Duc Hiep	Chairman cum Legal representative
Mr. Truong Xuan Binh	Member
Mr. Pham Bach Huy	Member

The Director

Mr. Truong Xuan Binh	Director

Board of Supervisors

Mr. Nguyen Thanh Tung	Head of Board of Supervisors
Mr. Vu Quoc Hoan	Member
Ms. Cao Thuy Linh	Member

THE BOARD OF DIRECTORS' STATEMENT OF RESPONSIBILITY

The Board of Directors of the Company is responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, the Board of Directors is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize errors and frauds.

STATEMENT OF THE BOARD OF DIRECTORS (Continued)

The Board of 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 that the interim financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. The Board of 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 Directors confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Directors,

M.S.D.N:0102403985-C.T.C.P
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ PP ENTERPRISE
THÀNH PHỐ HÀ NỘI

Tran Duc Hiep
Chairman
Legal representative

12 August 2026

CÔNG TY Cˀ PHꞷN Th Vꞔ N ꞑ ꞷU Th PP ENTERPRISE

Digitally signed by CÔNG TY Cˀ PHꞷN Th Vꞔ N ꞑ ꞷU Th PP ENTERPRISE
DN: cn=CÔNG TY Cˀ PHꞷN Th Vꞔ N ꞑ ꞷU Th PP ENTERPRISE c=VN
Reason: I am the author of this document
Location:
Date: 2026-08-14 11:11+07:00

Deloitte.

Deloitte Vietnam Audit Co. Ltd
12th Floor, Diamond Park Plaza
16 Lang Ha, Giang Vo Ward
Hanoi
Vietnam
Tel: +84 24 710 50000
www.deloitte.com/vn

No.: 0185 /VN1A-HN-BC

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: The Shareholders, The Board of Directors and Director
PP Enterprise Investment Consultancy Joint Stock Company

We have reviewed the accompanying interim financial statements of PP Enterprise Investment Consultancy Joint Stock Company (the "Company"), approved on 12 August 2026 as set out from page 04 to page 18, which comprise the interim statement of financial position as at 30 June 2026, the interim income statement and interim cash flow statement for the 6-month period then ended, and a summary of significant accounting policies and other explanatory information.

The legal representative' Responsibility for the Interim financial statements

The Board of Directors is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting and for such internal control as the Board of Directors determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

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 financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the 6-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

M.S.D.N: 0101112500 - C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN DELOITTE VIỆT NAM
THÀNH PHỐ HÀ NỘI

Hoang Lan Huong
Audit Partner
Audit Practising Registration Certificate
No. 0898-2023-001-1
DELOITTE VIETNAM AUDIT COMPANY LIMITED
12 August 2026
Hanoi, S.R. Vietnam

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

	ASSETS	Codes	Notes	Closing balance	Opening balance
A.	**CURRENT ASSETS**	**100**		**12,234,419,178**	**2,436,454,628**
I.	**Cash and cash equivalents**	**110**	**5**	**12,215,212,664**	**1,790,414,634**
1.	Cash	111		10,615,212,664	10,414,634
2.	Cash equivalents	112		1,600,000,000	1,780,000,000
II.	**Short-term receivables**	**130**	**6**	**276,164**	**630,409,644**
1.	Other short-term receivables	135		276,164	630,409,644
III.	**Other short-term assets**	**160**		**18,930,350**	**15,630,350**
1.	Short-term prepayments	161		11,000,000	7,700,000
2.	Value added tax deductibles	162		7,930,350	7,930,350
B.	**NON-CURRENT ASSETS**	**200**		**24,816,000,000**	**29,436,000,000**
I.	**Long-term financial investments**	**260**	**7**	**24,816,000,000**	**29,436,000,000**
1.	Investments in subsidiaries	261		-	4,620,000,000
2.	Investments in associates	262		24,816,000,000	24,816,000,000
	TOTAL ASSETS (280=100+200)	**280**		**37,050,419,178**	**31,872,454,628**

INTERIM STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

	RESOURCES	Codes	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**1,729,942,417**	**1,542,059,993**
I.	**Current liabilities**	**310**		**1,729,942,417**	**1,542,059,993**
1.	Short-term trade payables	311		-	61,560,000
2.	Short-term advances from customers	312	8	1,271,389,617	1,271,389,617
3.	Dividends and profit payable	313	9	294,000,000	-
4.	Short-term taxes and amounts payable to the State budget	314	10	232,338	244,892
5.	Payables to employees	315		7,640,216	7,640,222
6.	Short-term accrued expenses	316		151,454,984	196,000,000
7.	Other current payables	320		5,225,262	5,225,262
D.	**EQUITY**	**400**		**35,320,476,761**	**30,330,394,635**
I.	**Owners' equity**	**410**	11	**35,320,476,761**	**30,330,394,635**
1.	Owners' contributed capital	411		36,000,000,000	36,000,000,000
	- Ordinary shares carrying voting rights	*411a*		*36,000,000,000*	*36,000,000,000*
2.	Share premium	412		(281,560,000)	(281,560,000)
3.	Investment and development fund	418		146,866,588	146,866,588
4.	Accumulated losses	420		(544,829,827)	(5,534,911,953)
	- Losses accumulated to the prior year end	*420a*		*(5,534,911,953)*	*(5,918,959,013)*
	- Retained earnings of the current period	*420b*		*4,990,082,126*	*384,047,060*
	TOTAL RESOURCES (440=300+400)	**440**		**37,050,419,178**	**31,872,454,628**

M.S.D.N:0102403985-C.T.C.P
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ PP ENTERPRISE
THÀNH PHỐ HÀ NỘI

Kieu Anh Tuyen
Preparer/Chief Accountant

Tran Duc Hiep
Legal representative

Approved on 12 August 2026

INTERIM INCOME STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Notes	Current period	Prior period
1.	Financial income	22	12	5,507,038,393	589,706,462
2.	Financial expenses	23	13	65,800,000	207,401,717
	- In which: Interest expense	*24*		-	*202,606,308*
3.	General and administration expenses	26	14	451,156,267	207,042,001
4.	**Operating profit (30=(22-23)-26)**	**30**		**4,990,082,126**	**175,262,744**
5.	**Accounting profit before tax (50=30)**	**50**		**4,990,082,126**	**175,262,744**
6.	Current corporate income tax expense	51	15	-	35,052,549
7.	**Net profit after corporate income tax (60=50-51)**	**60**		**4,990,082,126**	**140,210,195**
8.	Basic earnings per share	70	16	1,386	70

M.S.D.N: 0102403985-C.T.C.P
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ PP ENTERPRISE
THÀNH PHỐ HÀ NỘI

Kieu Anh Tuyen
Preparer/Chief Accountant

Tran Duc Hiep
Legal representative

Approved on 12 August 2026

INTERIM CASH FLOW STATEMENT

For the 6-month period ended 30 June 2026

Unit: VND

	ITEMS	Codes	Current period	Prior period
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	***Profit before tax***	***01***	***4,990,082,126***	***175,262,744***
2.	***Adjustments for:***			
	Provisions	03	-	(13,601,802)
	Gain from investing and financial activities	05	(5,414,200,000)	(455,931,407)
	Interest expense	06	-	202,606,308
3.	***Operating losses before movements in working capital***	***08***	***(424,117,874)***	***(91,664,157)***
	Increase, decrease in receivables	09	133,480	482,029,344
	Increase, decrease in payables (excluding accrued loan interest and corporate income tax payable)	11	187,882,424	(854,027,256)
	Increase, decrease in prepaid expenses	12	(3,300,000)	(3,300,000)
	Increase, decrease in trading securities	13	-	2,316,709,328
	Interest paid	14	-	(202,606,308)
	Corporate income tax paid	15	-	(568,209,852)
	Net cash (used in)/generated by operating activities	***20***	***(239,401,970)***	***1,078,931,099***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1.	Cash recovered from lending, selling debt instruments of other entities	24	-	5,250,000,000
2.	Equity investments in other entities	25	-	(42,360,000,000)
3.	Cash recovered from investments in other entities	26	4,554,200,000	42,594,000,000
4.	Interest earned, dividends and profits received	27	6,110,000,000	299,316,439
	Net cash generated by investing activities	***30***	***10,664,200,000***	***5,783,316,439***
	Net increases in cash (50=20+30)	**50**	**10,424,798,030**	**6,862,247,538**
	Cash and cash equivalents at the beginning of the period	**60**	**1,790,414,634**	**3,584,764,211**
	Cash and cash equivalents at the end of the period (70=50+60)	**70**	**12,215,212,664**	**10,447,011,749**

M.S.D.N:0102403985-C.T.C.P
CÔNG TY CỔ PHẦN TƯ VẤN ĐẦU TƯ PP ENTERPRISE
THÀNH PHỐ HÀ NỘI

Kieu Anh Tuyen
Preparer/Chief Accountant

Tran Duc Hiep
Legal representative

Approved on 12 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS
These notes are an integral part of and should be read in conjunction with the interim financial statements

1. GENERAL INFORMATION

Structure of ownership

PP Enterprise Investment Consultancy Joint Stock Company (the "Company") operates under the Enterprise Registration Certificate No. 0102403985 dated 31 October 2007 issued by Department of Finance (formerly the Hanoi Authorities of Planning and Investment), as amended, with the latest (18th) amendment dated 04 December 2025.

The Company's shares have been traded on the Hanoi Stock Exchange (HNX) since 21 September 2011.

The total number of employees of the Company as at 30 June 2026 was 1 (as at 31 December 2025: 8).

Operating industry and principal activities

The operating industry of the Company includes:
- Architectural and related engineering consultancy activities;
- Technical testing and analysis;
- Machining, treatment and coating of metals;
- Demolition and site preparation activities;
- Installation of electrical systems and other building systems;
- Building completion and finishing activities; other specialized construction activities;
- Wholesale of machinery, equipment and spare parts;
- Other business support service activities;
- Warehousing and storage activities;
- Other support activities for mining and quarrying;
- Recycling waste and scrap;
- Wholesale of other motor vehicle parts and accessories;
- Maintenance and repair of motor vehicles and other motorized vehicles;
- Wholesale of agricultural and forestry raw materials and live animals; rice, wheat, other cereal products and flour; textiles, garments and footwear; and other household goods;
- Wholesale of electronic and telecommunications equipment and components; motorcycles and motorcycle parts and accessories; general wholesale trading;
- Wholesale of construction materials and installation supplies;
- Other professional, scientific and technical activities;
- Wholesale of metals and metal ores;
- Other specialized wholesale activities;
- Retail sale of other new goods; retail sale of hardware, paints, glass, construction materials and installation equipment;
- Installation of water supply, drainage, heating and air-conditioning systems;
- Wholesale of solid, liquid and gaseous fuels and related products; wholesale of food products; wholesale of motor vehicles;
- Leasing and rental of motor vehicles; leasing of non-financial intangible assets;
- Management consultancy and other management consulting activities.

The Company's principal activities include trading in construction materials and managing investment capital.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

Events and factors arising from the Company's operation during the financial year affecting the financial statements

Pursuant to Board Resolution No. 75/2026/PPE/NQ-HĐQT dated 27 June 2026, the Board of Directors approved the disposal of the Company's entire ownership interest in Hoa Binh Minh Nghe An Company Limited for a total consideration of VND 4,554,200,000. The disposal was completed on 29 June 2026. Consequently, Hoa Binh Minh Nghe An Company Limited ceased to be a subsidiary of the Company from that date.

The Company's structure

Details of the Company's associate as at 30 June 2026 are as follows:

Name	Place of incorporation and operation	Proportion of ownership interest %	Proportion of voting right %	Principal activities
Associate				
Hoa Binh Minh Building Materials Trading Joint Stock Company	Phu Tho	48.00%	48.00%	Trading of steel, cement and other construction equipment

Disclosure of information comparability in the interim financial statements

Corresponding figures of the interim statement of financial position and corresponding notes are the figures of the Company's audited separate financial statements for the year ended 31 December 2025.

Corresponding figures of the interim income statement, interim cash flow statement and corresponding notes are the figures of the reviewed interim financial statements for the 6-month period ended 30 June 2025.

2. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention for interim financial statements

The accompanying interim financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

The accompanying interim 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 and jurisdictions other than Vietnam.

Accounting period

The Company's financial year begins on 01 January and ends on 31 December.
These interim financial statements were prepared for the 6-month period ended 30 June 2026.

3. ADOPTION OF NEW ACCOUNTING GUIDANCE

New guidance on the accounting regime for enterprises

On 27 October 2025, the Minister of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on 22 December 2014 by the Ministry of Finance. The Board of Directors has applied Circular 99 in the preparation and presentation of the interim financial statements for the six-month period ended 30 June 2026.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting requires the Board of Directors to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the reporting period. Although these accounting estimates are based on the Board of Directors' best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise demand deposits and short-term, highly liquid investments (not exceeding 03 months) that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

Investments in subsidiaries and associates

Investment in subsidiaries

A subsidiary is an entity over which the Company has control. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

Investments in associates

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The Company initially recognises investments in subsidiaries and associates at cost, including the purchase price and directly attributable costs of the investment such as legal advisory fees, valuation fees, information service fees, brokerage and transaction costs incurred in connection with the investment. The Company recognises as income in the income statement its share of accumulated net profits of the investees arising after the acquisition date. Any distributions received by the Company other than the aforementioned profit distributions are considered a recovery of the investment and are recognised as a reduction of the carrying amount of the investment.

Investments in subsidiaries, joint ventures and associates are presented in the statement of financial position at cost less any provision for impairment (if any).

Receivables

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

Provision for doubtful debts is made for receivables that are overdue or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised in the income statement in the accounting period.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:

- The portion allocated to successfully issued shares is offset against share premium.
- The portion related to unsuccessfully issued shares is recognised as financial expenses for the period.

Investment and development fund

Investment and development fund is deducted from profits after corporate income tax of the Company to be used to invest in expanding the scale of production, business or in-depth investment of the enterprise. The appropriation and use of the investment and development fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and applicable regulations.

Financial income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Dividend income from investments is recognised when the Company's right to receive payment has been established.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the period. Taxable profit differs from profit before tax as reported in the interim income statement because it excludes items of income or expense that are taxable or deductible in other periods (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognized on significant differences between carrying amounts of assets and liabilities in the interim financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognized for all temporary differences. Deferred tax assets are recognized to the extent that it is probable that the Company will have future taxable profit against which the deductible temporary differences can be utilized.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

5. CASH AND CASH EQUIVALENTS

	Closing balance	Opening balance
	VND	VND
Demand deposits at banks (i)	10,615,212,664	10,414,634
Cash equivalents (ii)	1,600,000,000	1,780,000,000
	12,215,212,664	**1,790,414,634**

(i) Details of demand deposit by each bank:

	Closing balance	Opening balance
	VND	**VND**
Joint Stock Commercial Bank for Investment and Development of Vietnam	10,615,212,664	10,414,634
	10,615,212,664	**10,414,634**

(ii) The balance as of 30 June 2026 represents the short-term deposits with original term of less than three months at Vietnam Joint Stock Commercial Bank for Investment and Development – Dong Do branch, earning interest rate of 2.1% per annum (as of 31 December 2025: 2.1% per annum).

6. OTHER SHORT-TERM RECEIVABLES

	Closing balance		Opening balance	
		VND		VND
	Carrying amount	Provision amount	Carrying amount	Provision amount
Term deposit and loans interest receivables	276,164		409,644	
Dividends and profit distributions receivables	-	-	630,000,000	-
	276,164	**-**	**630,409,644**	**-**
In which:				
Other receivables from related parties (Details stated in Note 17)	**-**	**-**	**630,000,000**	**-**

7. LONG-TERM FINANCIAL INVESMENTS

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
		VND		VND
a. Investment in subsidiary	**-**	**-**	**4,620,000,000**	**-**
Hoa Binh Minh Nghe An Company Limited (i)	-	-	-	-
b. Invesment in associate	**24,816,000,000**	**-**	**24,816,000,000**	**-**
Hoa Binh Minh Building Materials Trading Joint Stock Company (ii)	24,816,000,000	-	24,816,000,000	-
	24,816,000,000	**-**	**29,436,000,000**	**-**

(i) On 29 June 2026, the Company completed the transfer of its entire capital contribution in Hoa Binh Minh Nghe An Company Limited for a total consideration of VND 4,554,200,000. The disposal was completed on 29 June 2026. Consequently, Hoa Binh Minh Nghe An Company Limited ceased to be a subsidiary of the Company from that date.

(ii) The Company has not determined fair value of its financial investment as at the reporting date since there is no comprehensive guidance of relevant prevailing regulations on determination of fair value of these financial investments in unlisted companies.

The operation status of associate is as follows:

	Current period	Prior period
Hoa Binh Minh Building Materials Trading Joint Stock Company	Operating at profit	Not yet being an associate

The significant transactions and balances between the Company and its subsidiary, associate are presented in Note 17.

8. SHORT-TERM ADVANCES FROM CUSTOMERS

	Closing balance VND	Opening balance VND
Management Board of Vung Ang - Quang Trach Oil and Gas Power Project	1,188,261,442	1,188,261,442
Management Board of Thai Binh 2 Oil and Gas Power Project	50,128,175	50,128,175
Steering Committee of PVC Projects in Hanoi	33,000,000	33,000,000
	1,271,389,617	**1,271,389,617**

9. DIVIDEND PAYABLES

	Closing balance VND	Opening balance VND
Dividend payables of 2011	294,000,000	-
	294,000,000	**-**

10. TAXES AND AMOUNTS PAYABLE TO THE STATE BUDGET

	Opening balance VND	Payable during the period VND	Paid during the period VND	Closing balance VND
Personal income tax	244,892	614,676	627,230	232,338
	244,892	**614,676**	**627,230**	**232,338**

11. OWNERS' EQUITY

Movements in owners' equity

	Owners' contributed capital	Share Premium	Investment and development fund	Accumulated losses	Total
	VND	VND	VND	VND	VND
For the 6-month operating period ending 30 June 2025					
Prior period's opening balance	**20,000,000,000**	**-**	**146,866,588**	**(5,918,959,013)**	**14,227,907,575**
Profit for the period	-	-	-	140,210,195	140,210,195
Prior period's closing balance	**20,000,000,000**	**-**	**146,866,588**	**(5,778,748,818)**	**14,368,117,770**
For the 6-month operating period ending 30 June 2026					
Current period's opening balance	**36,000,000,000**	**(281,560,000)**	**146,866,588**	**(5,534,911,953)**	**30,330,394,635**
Profit for the period	-	-	-	4,990,082,126	4,990,082,126
Current period's closing balance	**36,000,000,000**	**(281,560,000)**	**146,866,588**	**(544,829,827)**	**35,320,476,761**

Charter capital

According to the latest amended Enterprise Registration Certificate, the Company's charter capital is VND 36,000,000,000. As at 30 June 2026, the charter capital has been fully contributed by the shareholders.

Shares	Closing balance	Opening balance
Number of shares issued to the public	3,600,000	3,600,000
Ordinary shares	*3,600,000*	*3,600,000*
Number of outstanding shares in circulation	3,600,000	3,600,000
Ordinary shares	*3,600,000*	*3,600,000*

Common shares with a par value of 10,000 VND per share.

12. FINANCIAL INCOME

	Current period	Prior period
	VND	VND
Dividend and profit received	5,480,000,000	-
Profit from disposal of investments	-	234,000,000
Interest from securities trading	-	133,775,055
Banks interest	27,038,393	124,338,940
Loans interest	-	97,592,467
	5,507,038,393	**589,706,462**

13. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Loss from disposal of investments	65,800,000	-
Interest expenses	-	202,606,308
Securities trading loss	-	18,199,075
(Reversal) provision for impairment of securities trading	-	(13,601,802)
Others	-	198,136
	-	**207,401,717**

14. ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Labour	66,116,820	62,368,677
Out-sourced services	385,039,447	134,361,645
Others	-	10,311,679
	451,156,267	**207,042,001**

15. CURRENT CORPORATE INCOME TAX EXPENSE

	Current period VND	Prior period VND
Current corporate income tax expense		
Corporate income tax expense based on taxable profit in the current period	-	35,052,549
Total current corporate income tax expense	**-**	**35,052,549**

The current corporate income tax expense for the period was computed as follows:

	Current period VND	Prior period VND
Profit before tax	**4,990,082,126**	**175,262,744**
Adjustments for taxable profit		
Less: dividends and profits received	*5,480,000,000*	-
Taxable profit	**(489,917,874)**	**175,262,744**
Tax rate (%)	*20*	*20*
Current corporate income tax expense	**-**	**35,052,549**

Tax losses are carried forward within 5 consecutive years from the year losses incurred. The Company's unused tax losses as at 30 June 2026 are as follows:

Incurred year	Expired year	Tax losses (VND)	Carried forward losses as of 30/06/2026 (VND)	Unused tax losses as of 30/06/2026 (VND)
2025	2030	245,952,940	-	245,952,940
2026	2031	489,917,874	-	489,917,874
		735,870,814	**-**	**735,870,814**

As at 30 June 2026, the Company had accumulated tax losses for which no deferred tax asset was recognised due to uncertainty about future profits.

16. BASIC EARNINGS PER SHARE

	Current period	Prior period
Accounting profit after corporate income tax (VND)	**4,990,082,126**	**140,210,195**
Average ordinary shares in circulation for the year (shares)	3,600,000	2,000,000
Basic earnings per share (VND/shares)	**1,386**	**70**

17. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties with significant transactions and balances for the period:

Related parties	Relationship
Mr. Truong Xuan Binh	Director
Hoa Binh Minh Nghe An Company Limited	Subsidiary (up to 29 June 2026)
Hoa Binh Minh Building Materials Trading Joint Stock Company	Associate

During the period, the Company entered into the following significant transactions with its related parties:

	Current period VND	Prior period VND
Profit received	**5,480,000,000**	**-**
Hoa Binh Minh Nghe An Company Limited	1,400,000,000	-
Hoa Binh Minh Building Materials Trading Joint Stock Company	4,080,000,000	-
Loan proceeds	**-**	**17,444,000,000**
Mr Truong Xuan Binh	-	17,444,000,000
Loan repayments	**-**	**17,444,000,000**
Mr Truong Xuan Binh	-	17,444,000,000
Interest expenses	**-**	**202,606,308**
Mr Truong Xuan Binh	-	202,606,308

Significant related party balances as at balance sheet date were as follows:

	Closing balance VND	Opening balance VND
Short-term other receivables	**-**	**630,000,000**
Hoa Binh Minh Nghe An Company Limited	-	630,000,000

Boards of Directors, Boards of Supervisors and Director did not receive salary from the Company in the period.

18. SUBSEQUENT EVENTS

Pursuant to Resolution No. 76/2026/PPE/NQ-HĐQT dated 27 June 2026, the Board of Directors approved the disposal of the Company's entire ownership interest in Hoa Binh Minh Construction Materials Trading Joint Stock Company for a total consideration of VND 24,480,000,000. On 29 July 2026, the Company signed a Share Transfer Agreement with the purchaser.

Pursuant to Resolution No. 97/2026/PPE/NQ-BOD dated 30 July 2026, the Board of Directors approved the adjustment of the timeline for the divestment and transfer of the Company's shares in Hoa Binh Minh Construction Materials Trading Joint Stock Company, thereby extending the deadline for completion of the share transfer transaction to no later than 31 December 2026.

Kieu Anh Tuyen	**Tran Duc Hiep**
Preparer/Chief Accountant	**Legal representative**

Approved on 12 August 2026