CÔNG TY CP ĐẦU TƯ VÀ PHÁT TRIỂN NHÀ SỐ 6 HÀ NỘI

# CONSOLIDATED FINANCIAL STATEMENT

# Q2, 2026

PHẠM NGỌC QUỲNH

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HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT-STOCK COMPANY NO.6

# CONSOLIDATED INTER-YEAR REPORT ON BUSINESS PERFORMANCE

Second quarter of 2026

| | Items | Code | NOTES | Quarter 2 | | Accumulated from the beginning of the year to this quarter | |
|---|---|---|---|---|---|---|---|
| | | | | This year | Last year | This year | Last year |
| 1 | Revenue from sales and services | 01 | | 94,253,491,346 | 21,724,692,995 | 105,697,082,287 | 32,346,616,790 |
| 2 | Revenue deductions | 02 | | | | | |
| 3 | Net revenue from sales and services (10=01-02) | 10 | | 94,253,491,346 | 21,724,692,995 | 105,697,082,287 | 32,346,616,790 |
| 4 | Cost of goods sold | 11 | | 74,379,731,458 | 17,981,016,649 | 83,652,632,460 | 25,952,790,013 |
| 5 | **Gross profit from sales and services (20=10-11)** | **20** | | **19,873,759,888** | **3,743,676,346** | **22,044,449,827** | **6,393,826,777** |
| 6 | Profit/loss from the sale and liquidation of investment properties. | | | - | - | 4,725,633 | - |
| 7 | Financial operating revenue | 21 | | 467,381,824 | 3,308,942,715 | 518,264,540 | 4,132,075,291 |
| 8 | Financial costs | 22 | | 1,609,895,858 | 1,814,336,863 | 1,698,662,981 | 2,832,114,946 |
| 10 | Cost of goods sold | 24 | | - | - | - | - |
| 11 | Business management costs | 25 | | 13,128,145,343 | 5,124,612,058 | 15,226,986,363 | 8,097,834,843 |
| 12 | **Net profit from business operations {30=20+(21-22)-(24+25)}** | **30** | | **5,603,100,511** | **113,670,140** | **5,641,790,656** | **(404,047,721)** |
| 13 | Other income | 31 | | 1,648,148,148 | 464,062,223 | 1,752,883,201 | 1,353,430,773 |
| 14 | Other expenses | 32 | | 1,710,564,732 | 20,009,050 | 1,791,229,688 | 264,894,558 |
| **15** | **Other profit (40=31-32)** | **40** | | **(62,416,584)** | **444,053,173** | **(38,346,487)** | **1,088,536,215** |
| **16** | **Current corporate income tax expense** | **50** | | **5,540,683,927** | **557,723,313** | **5,603,444,169** | **684,488,494** |
| 17 | Deferred corporate income tax expense | 51 | | 1,604,060,527 | 267,775,881 | 1,622,451,518 | 306,503,010 |
| 18 | Profit after corporate income tax (60 = 50 - 51 | 52 | | | | | |
| 19 | **Profit after corporate income tax (60=50-51-52)** | **60** | | **3,936,623,400** | **289,947,432** | **3,980,992,651** | **377,985,484** |
| | Net profit after tax attributable to KKS shareholders | | | 76,282,459 | 131,747,356 | 86,140,697 | 170,547,638 |
| | Net profit after tax of the parent company | | | 3,860,340,941 | 158,200,076 | 3,894,851,954 | 207,437,846 |

Ha Noi, June 30, 2026

| Prepared by | Chief Accountant | General Director |
|---|---|---|
| Bui Thu Hang | Duong Thi Thai Huong | Be Ngoc Long |

**HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT-STOCK COMPANY NO.6**
2A Floor, My Son Building, 62 Nguyen Huy Tuong

## MID-YEAR CONSOLIDATED STATEMENT REPORT

As of June 30, 2026

Unit of measurement: VND

| ASSETS | Code number | Notes | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|---|---|
| **A SHORT-TERM ASSETS** | **100** | | **384,873,995,863** | **435,466,039,894** |
| **I Cash and cash equivalents** | **110** | | **17,514,062,333** | **60,840,632,594** |
| 1 Cash | 111 | | 15,477,957,028 | 49,029,918,225 |
| 2 Cash equivalents | 112 | | 2,036,105,305 | 11,810,714,369 |
| **II Short-term financial investments** | **120** | | **36,226,700,565** | **32,660,139,954** |
| 3 Held-to-maturity investments – short-term | 123 | | 10,018,636,260 | 2,518,636,260 |
| 4 Provision for short-term investments held to maturity (* | 124 | | (2,018,636,260) | (2,018,636,260) |
| 5 Other short-term investments | 125 | | 28,226,700,565 | 32,160,139,954 |
| **III Short-term receivables** | **130** | | **299,761,650,520** | **323,707,559,232** |
| 1 Trade receivables | 131 | | 106,392,403,732 | 115,481,151,355 |
| 2 Short-term advances to suppliers | 132 | | 50,184,683,902 | 52,856,686,375 |
| 5 Other short-term receivables | 135 | | 151,802,743,479 | 163,987,902,095 |
| 6 Provision for doubtful short-term receivables (*) | 136 | | (8,618,180,593) | (8,618,180,593) |
| **IV Inventory** | **140** | | **19,446,505,287** | **9,785,098,767** |
| 1 Inventory | 141 | | 19,446,505,287 | 9,785,098,767 |
| **VI Other current assets** | **160** | | **11,925,077,158** | **8,472,609,347** |
| 1 Short-term prepaid expenses | 161 | | 77,879,829 | - |
| 2 Deductible VAT | 162 | | 11,288,051,506 | 7,245,845,078 |
| 3 Taxes and other amounts due to the State | 163 | | 559,145,823 | 1,226,764,269 |
| **B LONG-TERM ASSETS** | **200** | | **377,676,315,193** | **414,892,560,943** |
| **II Fixed assets** | **220** | | **91,209,814,534** | **76,181,585,987** |
| 1 Tangible fixed assets | 221 | | 91,209,814,534 | 76,181,585,987 |
| - Original price | 222 | | 121,365,155,275 | 112,065,311,063 |
| - Accumulated depreciation value (*) | 223 | | (30,155,340,741) | (35,883,725,076) |
| **IV Investment properties** | **240** | | 1,622,567,454 | 1,622,567,454 |
| - Original price | 241 | | 8,969,582,205 | 8,969,582,205 |
| - Accumulated depreciation value (*) | 242 | | (7,347,014,751) | (7,347,014,751) |
| **V Long-term work-in-progress assets** | **250** | | **279,238,398,490** | **330,263,185,895** |
| 2 Construction in progress costs | 252 | | 279,238,398,490 | 330,263,185,895 |
| **VI Long-term financial investments** | **260** | | **1,479,288,794** | **1,479,288,794** |
| 2 Investing in affiliated companies and joint ventures. | 262 | | 1,479,288,794 | 1,479,288,794 |
| **VII Other long-term assets** | **270** | | **4,126,245,921** | **5,345,932,813** |
| 1 Long-term deferred costs | 271 | | 668,070,324 | 1,187,757,216 |
| 4 Deferred income tax assets | | | 3,458,175,597 | 4,158,175,597 |
| **TOTAL ASSETS (280 = 100 + 200)** | **280** | | **762,550,311,056** | **850,358,600,837** |

| SOURCES OF CAPITAL | Code number | Notes | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|---|---|
| **C LIABILITIES** | **300** | | **365,656,546,213** | **443,765,804,544** |
| **I Current liabilities** | **310** | | **340,781,301,265** | **222,495,307,516** |
| 1 Short-term trade payables | 311 | | 19,752,655,394 | 30,925,346,165 |
| 2 Short-term advances from customers | 312 | | 4,666,214,812 | 12,059,553,847 |
| 3 Dividends and profit payable | 313 | | 7,378,259,068 | 7,378,259,068 |
| 4 Taxes and other payables to the State | 314 | | 10,381,569,618 | 1,366,026,691 |
| 5 Payables to employees | 315 | | 4,753,424,762 | 903,257,299 |
| 6 Short-term accrued expenses | 316 | | 7,161,933,936 | 5,606,204,107 |
| 9 Short-term deferred revenue | 319 | | 1,259,185,794 | 1,403,680,339 |
| 10 Other short-term payables | 320 | | 75,809,549,937 | 97,283,261,974 |
| 11 Short-term loans and financial leases | 322 | | 185,846,674,109 | 55,815,340,000 |
| 12 Short-term provisions | 323 | | 14,659,155,811 | - |
| 13 Bonus and welfare fund | 324 | | 9,112,678,024 | 9,754,378,026 |
| **II Non-current liabilities** | **330** | | **24,875,244,948** | **221,270,497,028** |
| 8 Other long-term payables | 338 | | 14,775,876,467 | 76,045,739,413 |
| 9 Long-term loans and financial leases | 339 | | | 120,402,493,323 |
| 13 Long-term provisions | 343 | | 10,099,368,481 | 24,822,264,292 |
| **D EQUITY** | **400** | | **396,893,764,843** | **406,592,796,293** |
| 1 Owner's equity contribution | 411 | | 151,200,000,000 | 151,200,000,000 |
| 2 Capital surplus | 412 | | 1,273,275,917 | 1,273,275,917 |
| 8 Development Investment Fund | 418 | | 21,053,779,248 | 21,053,779,249 |
| 9 Other funds belonging to equity capital | 419 | | 635,302,307 | 1,535,326,407 |
| 10 Undistributed after-tax profit | 420 | | 88,407,513,366 | 99,632,661,413 |
| 11 Minority interest | 421 | | 134,323,894,005 | 131,897,753,307 |
| **TOTAL CAPITAL (440 = 300 + 400)** | **440** | | **762,550,311,056** | **850,358,600,837** |

Ha Noi, June 30, 2026

| Prepared by | Chief Accountant | General Director |
|---|---|---|
| Bui Thu Hang | Duong Thi Thai Huong | Be Ngoc Long |

S.D.K.K.D: 0106563878 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN NHÀ SỐ 6 HÀ NỘI
Q.THANH XUÂN - TP.HÀ NỘI

HANOI HOUSING DEVELOPMENT AND INVESTMENT JOINT-STOCK COMPANY NO.6

# INTER-YEARLY CONSOLIDATED CASH FLOW STATEMENT

(According to the direct method)

**Q2, 2026**

| Indicators | Code number | Explanation | Cumulative figures from the beginning of the year to the end of this quarter. | |
|---|---|---|---|---|
| | | | This year | Last year |
| 1 | 2 | | | |
| **I. Cash flow from operation activities.** | | | | |
| *1. Revenues from sales of goods, rendering of services and other revenues* | 01 | | 89,093,646,958 | 52,081,176,563 |
| *2. Payment to suppliers* | 02 | | (99,882,012,239) | (198,566,365,938) |
| *3. Payment to employees* | 03 | | (11,027,810,890) | (13,789,111,134) |
| *4. Interest paid* | 04 | | (1,015,448,461) | (382,356,164) |
| *5. Corporate income tax paid* | 05 | | (241,516,664) | (8,099,277,271) |
| *6. Other receipt from operating activities* | 06 | | 33,791,237,124 | 87,359,384,620 |
| *7. Other payments for operating activities* | 07 | | (43,518,872,535) | (43,414,374,466) |
| **Net cash flows from operating activities (20=01+02+03+04+05+06+07)** | **20** | | **(32,800,776,707)** | **(124,810,923,790)** |
| | | | - | - |
| **II. Cash flow from investment activities.** | | | | |
| *1. Payments for acquisitions, constructions of fixed assets and long-term assets* | 21 | | | (483,418,940) |
| *2. Proceeds from disposal and liquidation of fixed assets and other long-term assets* | 22 | | | 70,267,896 |
| *3. Payment for loans and purchases of debt instruments of other entities* | 23 | | (14,865,000,000) | (59,216,565,216) |
| *4. Proceeds from loans given and disposal of debt instruments of other entities* | 24 | | 21,585,000,000 | 71,203,262,350 |
| *5. Payments for equity investment in other entities* | 25 | | (5,460,000,000) | |
| *6. Proceed from equity investments in other entitites* | 26 | | | |
| *7. Proceed from interest, dividends and profit distribution received* | 27 | | 82,565,910 | 910,558,734 |
| **Net Cash flow from investment activities (30=21+22+23+24+25+26+27)** | **30** | | **1,342,565,910** | **12,484,104,824** |
| | | | - | - |
| **III. Cash flow from financial activities.** | | | | |
| *1. Proceeds from issuance of shares, capital contribution from shareholders* | 31 | | | |
| *2. Repayments of capital contribution to owners, repurchases of shares issued* | 32 | | | |
| *3. Proceeds from short-term and long-term loans* | 33 | | 35,628,740,786 | 93,190,000,000 |
| *4. Repayments of loans principal* | 34 | | (33,000,000,000) | (11,426,323,435) |
| *5. Repayments for of financial leasehold assets* | 35 | | | |
| *6. Dividends paid, profits shared to shareholders* | 36 | | (14,497,100,250) | |
| **Net Cash flow from financial activities. (40=31+32+33+34+35+36)** | **40** | | **(11,868,359,464)** | **81,763,676,565** |
| **Net cash flows during the period (50=20+30+40)** | **50** | | **(43,326,570,261)** | **(30,563,142,401)** |
| Cash and cash equivalents at the beginning of the period | **60** | | **60,840,632,594** | **67,845,230,186** |
| Foreign exchange diffirences on cash and cash equivalents | | | | |
| **Cash and cash equivalents at the end of period. (70=50+60+61)** | **70** | | **17,514,062,333** | **37,282,087,785** |

Ha Noi, June 30, 2026

| Prepared by | Chief Accountant | General Director |
|---|---|---|
| Bui Thu Hang | Duong Thi Thai Huong | Be Ngoc Long |

S.D.K.K.D: 0100382...8 - C.T.C.P
CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN NHÀ SỐ 6 HÀ NỘI
Q.THANH XUÂN - TP.HÀ NỘI

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
**For the fiscal year ending June 30, 2026**

**1. General information of the enterprise**

***1.1 Form of capital owership.***
Hanoi housing development and investment joint stock company No 6 (referred to as "the company"), formerly known as Hanoi Housing Investment and Development Company No. 6 (belonging to Hanoi Housing Investment and Development Corporation) converted to operate under the Joint Stock Company model according to the Decision No. 8847/QD-UB dated December 2, 2014 of Hanoi City People's Committee on approving the enterprise value and equitization plan of Hanoi Housing Investment and Development Company No. 6 under Hanoi Housing Investment and Development Corporation . The company operates under the Business Registration Certificate No. 0100383878, registered for the first time on March 31, 2005, and registered for the 12th change on July 29, 2025.
Charter capital: The company's charter capital is 151,200,000,000 VND, in which:

| | |
|---|---|
| - State shareholder ownership ratio | 16.27% |
| - Other shareholder ownership ratio | 83.73% |

Headquarters: 2nd Floor, My Son Building, 62 Nguyen Huy Tuong Street, Thanh Xuan Province, Hanoi City.

***1.2 Business lines.***
The Company's bussiness lines according to the Business Registration Certificate are as follows:
- Invest in construction, housing development business
- Construct and install civil works, industrial works, traffic works, irrigation works, sports works;
- Construct technical infrastructure, industrial areas and urbans.
- Construct and install wirelines and 35KVA transformer stations; Construct and install electrical equipment systems, common water supply and drainage systems;
- Excavate and fill soil and rock, masonry work and carpentry work, concrete and steel in construction;
- Install equipment, civil electricity and water, construction mechanical products, elevators, woodworks, steelworks;
- Construct, renovate houses for sale and rent.
- Producing and trading of construction materials, specialized construction machineries and equipments;
- Consulting on investment and construciton, consulting on construction and erection supervisor, consulting on projects management, Consulting on drafting bidding documents and evaluating bid documents, Consulting on equipments in construction and erection for
- Consulting on architectural design, interior and exterior, general layout for civil construction works and industrial works.
- Retaurants and hotels business.
- Travel and tourism business.
- Organize service for operations management and exploit new urban areas and apartment complex areas.
-The Company's main activities are construction investment, houses development business, construction and installation/erection of civils works, traffic works, irrigation works, and sports works.

**2. Basis for preparing financial statements and accounting period.**
**Basis for preparing financial statements**
The attached financial statements are presented in Vietnamese dong (VND), according to the principle of original cost and in accordance with Vietnamese Accouting Standards, Vietnamese Accounting Regime and other relevant current regulations in Vietnam.

**Fiscal year**
The Company's financial year starts on January 01 and ends on December 31.

**3. Applicable Accounting Standards and Regime**
**Applicable Accounting**
The Company applies the relevant Vietnamese Accounting Standards, Vietnamese Enterprise Accounting Regime issued together with Circular No. 200/2014/TT-BTC dated December 22, 2014, documents guiding, supplementing, and amending the accounting regime issued by the Ministry of Finance.

**Form of applicable accounting book application**

The company applies the form of accounting book, Book-entry documents

**4. Applicable Accounting policies**

The following are main accounting policies applied by the Company in preparing Financial Statements.

***Accounting estimates***

Preparation of Financial Statements in accordance with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the reporting date.

***Cash and cash equivalents***

Cash and cash equivalents include cash include cash in the fund, bank deposits, transfering money, demand deposits and other short-term investments with high payment ability and an initial maturity period not exceeding 3 months or less.

***Receivables and provision for doubtful debts.***

Provision for doubtful debts are appropriated for receivables that are overdue for payment for 6 months or more or for receivables that the debtors have not ability to pay due to liquitation , bankcruptcy or same dificulties.

Provision for doubtful debts is appropriated on the basis of evaluating the company's ability to collect debts and in accordance with the instructions in the Circular No 228/2009/TT-BTC dated 07/12/2009 in term of guidance on provisioning regime and usage of provisions for inventory devaluation, loss of financial investments, bad debts and warranty for products, goods, and construction works at the

***Inventories***

Inventories is detemined on historical costs. In case the historical costs of inventories are higher than the net realizable values, they must be calculated according to the net realizable values. The historical costs of inventories include direct raw materials expenses, direct labor cost and general production costs, if any, to bring the inventories to their present locations and conditions. The net realizable values can be determined by the estimated selling prices minus costs/expenses of completion and costs to be incurred in marketing, selling and distribution. The inventories are accounted according to the regular declaration method and are priced according to the weighted average method.

The company's Provision for devaluation of inventories is appropriated according to current accounting regulations. Accordingly, the company is allowed to make a provision for devaluation of obsolete, damaged and poor quality inventories in case the actual value of inventories is higher than the net realizable value at the time ofclosing the accounting year.

**Fixed assets and depreciation.**

Tangible fixed assets are reflected on historical costs and presented by historical costs minus accumulated depreciation values.

Tangible fixed assets are depreciated by straight line method based on the estimated effective time. The specific depreciation period is as follows:

| | |
|---|---|
| - Houses, architecture objects | 06 - 25 years |
| - Machines, equipments | 05 - 08 years |
| - Means of transport | 06 - 10 years |
| - Office equipments | 03 - 05 years |

***Intangible fixed assets and amortization***

Intangible fixed assets are business advantages recognized at the time of transfer from a State Company to a Joint Stock Company and are presented at historical costs minus accumulated depreciation values with amortization period of 5 years.

**Investment properties.**

Investment properties include land use rights, houses held by the company for the purpose of earning rental income or awaiting prices increase, are presented at historical costs minus accumulated depreciation values. The historical costs of purchased investment properties include purchase prices and direct related costs such as related legal consulting service fees, registration tax and other related transation costs. The historical costs of self-constructed investment properties are the settlement values of the construction project or direct related costs of the investment properties.

Investment properties are depreciated according to the straight line method over the estimated effective period of from 12 to 27 years.

**Basic construction.**

Assets under construction for production, rental, administrative purposes or for any other purpose are recorded at historical costs. Thess costs include service costs and related interest costs in accordance with the Company's accounting policies. Depreciation of these assets is applied the same other assets, starting from the time the assetsare in a ready-to-use state.

**Long-term prepayments.**
Long-term prepaid expenses related to tools and supplies and scaffolding formwork are initially stated at historical costs and distributed according to the straight-line method over a period of 2 to 3 years.

**Expenses payables**
Actual costs that have not yet incurred but are deducted in advance into production and business costs in the period to ensure that when actual costs arise do not cause fluctuations in production and business costs on the basis of ensuring the principle of compatibility between revenue and costs. When those costs arise, if there is a difference with the deducted amount, the accountant will record additional costs or reduced costs corresponding to the difference amounts.

**Owner's rquity**
Owner's equity is recorded according to the owner's actual contributed capital.
Share capital surplus is recorded according to the larger/or smaller difference between the actual issuing price and the face value of shares when issuing shares for the first time, issuing additional shares or re-issuing treasury shares.
Dividends payable to shareholders are recorded as payables in the Company's Balance Sheet after the dividend announcement is issued by the Board of Directors of the Company.
Undistributed after-tax profit is the amount of profit from the enterprise's activities after deducting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustment of major errors of the last years.

**Revenue recognition**
Sales revenue is recognized when the five (5) following conditions are simultaneously satisfied:
(a) The Company has transferred substantially all the risks and rewards associated with ownership of the products or goods to the buyer;
(b) The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
(c) Revenue is determined relatively reliably;
(d) The company will collect the costs associated with the sales transaction;

Revenue from a service provision transaction is recognized when the outcome of that transaction can be reliably determined. In case that a service provision transaction involves multiple periods, revenue is recognized in the year according to the result of work completed at the Balance Sheet date of that period. The result of a service provision transaction is determined when all four (4) following conditions are satistified:
(a) Revenue is determined relatively reliably;
(b) It is possible to obtain economic benefits from the transaction of providing that service.;
(c) Determine the work completed at the Balance Sheet date;
(d) Determine the costs incurred for the transaction and the costs to complete the provision transaction of that service.
Deposit interest is recognized on an accrual basis, determined on the balance of deposit accounts and the applicable interest rate.

**Contruction contract**
In case the construction contract stipulates that the Company is paid according to the planned progress, when the results of construction contract performance are reliably estimated, revenue and costs related to the contract are recorded corresponding to the completed work as determined by the Company itself on the date of preparing the Financial Statement, regardless of whether the payment invoice according to the planned schedule is made or not and regardless of what is the amount stated on the invoice.
In case the construction contract stipulates that the Company is paid according to the value of the volume performed, when the results of construction contract performance are reliably determined and confirmed by the customer, then revenue and expenses related to the contract will be recorded corresponding to the completed work confirmed by the customer during the year reflected on the invoice prepared.
When the results of contract performance cannot be reliably estimated, in case the Company can recover the contract costs spent, reasonable revenue is recognized only to the extent of the spent costs recoverable. At that time, no profit will be recorded, even when the total cost of implementing the contract may exceed the total revenue of the contract.

**Loan interest expences**
Borrowing costs directly relating to the purchase, construction investment or production of assets that take a relatively long time to complete and put into use or sale are added to the historical costs of the assets until those assets are put into use or sale. Incomes arising from the temporary investment of loans are recorded as a decrease in the historical costs of the relevant assets. All other loan interest expenses are recorded in the Income Statement when incurred.

**Tax**
Corporate income tax represents the total value of current payable taxes and deferred taxes.
The current payable tax amount is calculated based on taxable income for the year. Taxable income other than net profit as reported in the Business Performance Statement does not include items of income or expenses that are taxable or deductible in other years (including loss carried forward, if any) and also does not include non-taxable or non-deductible items.

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

Deferred income tax is calculated on the differences between the carrying value of assets or liabilities on the Balance Sheet and the income tax base. Deferred income taxes are accounted for using the Balance Sheet method. Deferred tax liabilities must be recognized for all temporary differences and deferred tax assets are recognized only when it is probable that there will be sufficient future taxable profit to utilize the difference. Temporary deviations are deductible.

Deferred income tax is determined at the tax rate expected to apply in the year the asset is recovered or the liability is settled. Deferred income tax is recognized in profit or loss unless the tax is related to items recorded directly in equity. In that case, deferred tax is also recorded directly in equity.

Deferred income tax assets and deferred income tax liabilities payable are offset when the Company has a legally enforceable right to offset between current income tax assets against current income tax liabilities payable and when the deferred income taxe assets and deferred income tax liabilities payable related to the corporate income taxes are managed by the same tax authority and the Company intends to pay current income taxes on a net basis.

Other taxes are applied according to current tax laws of Vietnam.

**Earnings per share**

Primary earning per share for common shares is calculated by dividing profits or losses belonging to the common shareholders by weighted average number of common shares deposited during the period. The earning per share is determined by adjusting the profits or losses belonging to the common shareholders and the weighted average number of outstanding common shares due to the effects of common shares with potential to decline including interchangeable bonds and share options

**Related parties**

Considered as related parties are businesses including the Parent Company, subsidiaries of the Parent Company, individuals who directly or indirectly or indirectly through one or more intermediaries have the rights to control over the company or subject to common control with the Company. Affiliates and individuals who directly or indirectly hold the voting rights of the Company and have significant influence over the Company. Key management positions such as General Directors, officers of the company, close family members of these individuals or affiliated parties or companies affiliated with these individuals are also considered as related parties.

## 5. Additional information for items presented on Balance Sheet and Income Statement

*Đơn vị tính: VND*

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **1. Money** | | |
| Money | 15,477,957,028 | 49,029,918,225 |
| Cash equivalents | 2,036,105,305 | 11,810,714,369 |
| | - | - |
| **Total** | **17,514,062,333** | **60,840,632,594** |

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **2. Accounts receivable from customers** | 106,392,403,732 | 115,481,151,355 |
| **Total** | **106,392,403,732** | **115,481,151,355** |

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **3. Prepayment to short-term suppliers** | | |
| Prepayment to short-term suppliers | 50,184,683,902 | 52,856,686,375 |
| **Total** | **50,184,683,902** | **52,856,686,375** |

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **4. Investment held until maturity.** | 10,018,636,260 | 2,518,636,260 |
| **Total** | **10,018,636,260** | **2,518,636,260** |

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **5. Other receivables** | | |
| - Advances | 15,943,921,286 | 15,814,503,820 |
| - Other receivables | 135,858,822,193 | 148,173,398,275 |
| **Total** | **151,802,743,479** | **163,987,902,095** |

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **6. Inventory** | | |
| Production and Business Costs | 19,446,505,287 | 9,785,098,767 |
| **Total** | **19,446,505,287** | **9,785,098,767** |

| | *30/06/2026*<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **7. Taxes and Receivables from the State** | | |
| - VAT that is still deductible | 11,288,051,506 | 7,245,845,078 |
| - Overpaid taxes to the State: | 559,145,823 | 1,226,764,269 |
| **Total** | **11,847,197,329** | **8,472,609,347** |

**8. Increase and decrease in tangible fixed assets**

| Targets | Machines, equipment | Houses, Buildings | Management tools and equipment, Transport vehicles and transmission equipment | Investment properties | Total |
|---|---|---|---|---|---|
| **I. Historical costs of tangibel fixed assets** | | | | | |
| **1. Balance on 01/01/202** | 12,991,825,270 | 9,132,150,646 | 89,941,335,147 | 8,969,582,205 | 121,034,893,268 |
| **2. Increase in the year** | - | - | 17,333,406,209 | - | 17,333,406,209 |
| - Purchase during the fiscal year | | | | | - |
| - New constructions and other | - | | 17,333,406,209 | | 17,333,406,209 |
| **3. Decrease in the year** | 8,033,561,997 | 0 | 0 | 0 | 8,033,561,997 |
| - Liquidation or transfer | 8,033,561,997 | | | | 8,033,561,997 |
| - Other decreases | | | | | |
| **4. Balance on 30/06/202** | 4,958,263,273 | 9,132,150,646 | 107,274,741,356 | 8,969,582,205 | 130,334,737,480 |
| **II. Accumlated depreciation** | | | | | |
| **1. Balance on 01/01/202** | 12,991,825,270 | 2,972,267,119 | 19,919,632,687 | 7,347,014,751 | 43,230,739,827 |
| **2. Increase in the year** | - | 128,330,906 | 2,176,846,756 | - | 2,305,177,662 |
| - Depriciate | | 128,330,906 | 2,176,846,756 | - | 2,305,177,662 |
| - Transfer | | | | | - |
| **3. Decrease in the year** | 8,033,561,997 | - | - | - | 8,033,561,997 |
| - Liquidation or transfer | 8,033,561,997 | | | | 8,033,561,997 |
| - Other | | | | - | - |
| **4. Balance on 30/06/202** | 4,958,263,273 | 3,100,598,025 | 22,096,479,443 | 7,347,014,751 | 37,502,355,493 |
| **III. Remaining value** | | | | | |
| **1. Balance on 01/01/202** | - | 6,159,883,527 | 70,021,702,460 | 1,622,567,454 | 77,804,153,441 |
| **2. Balance on 30/06/202** | - | 6,031,552,621 | 85,178,261,913 | 1,622,567,454 | 92,832,381,987 |

| | 30/06/2026<br>VND | 01/01/2026<br>VND |
|---|---|---|
| **9. Construction in progress costs** | | |
| **The project is funded by the City Budget.** | - | - |
| **Company's business project** | *279,238,398,490* | *330,263,185,895* |
| *In there:* | | |
| + Project C1 Trung Hoa - Nhan Chinh | - | 104,784,897,877 |
| + *Investing in projects in Bo Xuyen, Thai Binh* | 277,581,977,904 | 221,889,460,188 |
| + *Other projects* | 1,656,420,586 | 3,588,827,830 |
| **Total** | **279,238,398,490** | **330,263,185,895** |

**10. Investing in affiliated companies and joint ventures.**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| - Handico 6 Mechanical Electrical Construction Installation Joint Stock Company | 1,479,288,794 | 1,479,288,794 |
| **Total** | **1,479,288,794** | **1,479,288,794** |

**11. Upfront costs**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| - Short-term | 77,879,829 | - |
| - Long-term | 668,070,324 | 1,187,757,216 |
| **Total** | **745,950,153** | **1,187,757,216** |

**12. Short-term payables to suppliers.**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| | 19,752,655,394 | 30,925,346,165 |
| **Total** | **19,752,655,394** | **30,925,346,165** |

**13. Short-term loans and financial leases**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| *Loans from organizations and individuals* | 185,846,674,109 | 55,815,340,000 |
| **Total** | **185,846,674,109** | **55,815,340,000** |

**14. Taxes and other payments due to the State**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| - Value added tax | 6,032,756,827 | 425,332,913 |
| - Profit tax | 1,466,460,123 | 329,228,716 |
| - Personal income tax | 2,882,352,668 | 611,465,062 |
| **Total** | **10,381,569,618** | **1,366,026,691** |

**15. Short-term accrued expenses**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| Short-term accrued expenses | 7,161,933,936 | 5,606,204,107 |
| **Total** | **7,161,933,936** | **5,606,204,107** |

**16. Other short-term payables**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| - Social, health, unemployment insurance | 213,627,794 | - |
| - Trade union fees | 457,153,091 | 416,818,983 |
| - Payables to construction units | 16,049,081 | 11,651,201 |
| - Other payables | 75,122,719,971 | 96,854,791,790 |
| **Total** | **75,809,549,937** | **97,283,261,974** |

**17. Other short-term payables and liabilities**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| - Received capital contribution for business cooperation from Hanoi Commercial and Investment Joint Stock Company under the construction contract of C1 THNC building | 3,825,876,467 | 65,095,739,413 |
| - Received capital contribution for business cooperation from Dai Hai Ha Joint Stock Company under the Contract No. 12/2009 (Project C2 Trung Hoa - Nhan Chinh) | 500,000,000 | 500,000,000 |
| - Received capital contribution for business cooperation from Vietnam DTT Commercial and Investment Joint Stock Company | 9,200,000,000 | 9,200,000,000 |
| - Received capital contribution fro business cooperation from individuals of the HT KT | 1,250,000,000 | 1,250,000,000 |
| **Total** | **14,775,876,467** | **76,045,739,413** |

| 19. Long-term loans and financial leases | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| Long-term loans and financial leases | - | 120,402,493,323 |
| **Total** | **-** | **120,402,493,323** |

| 20. Long-term provisions for liabilities | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| | 10,099,368,481 | 24,822,264,292 |
| **Total** | **10,099,368,481** | **24,822,264,292** |

**21. Equity**

**a. Owner's equity Fluctuation Reconciliation Table**

| | Owner's equity | Share surplus | Development Investment Fund | Construction investment fund | Undistributed after-tax profit |
|---|---|---|---|---|---|
| **As of January 1, 2026** | **151,200,000,000** | **1,273,275,917** | **19,286,957,090** | **1,535,326,407** | **99,632,661,413** |
| **Increase during the year** | | | **-** | **-** | **34,511,013** |
| - Shareholder's capital contribution | | | | | |
| - Profit/Loss | | | | | 34,511,013 |
| - Profit distribution | | | | | |
| - Other increases | | | | | |
| **Decrease during the year** | | | | | **0** |
| - Dividend distribution | | | | | |
| - Profit distribution | | | | | |
| - Other discounts | | | | | |
| **Balance as of March 31, 2026** | **151,200,000,000** | **1,273,275,917** | **19,286,957,090** | **1,535,326,407** | **99,667,172,425** |
| **As of April 1, 2026** | **151,200,000,000** | **1,273,275,917** | **19,286,957,090** | **1,535,326,407** | **99,667,172,425** |
| **Increase during the year** | | | **-** | | **3,860,340,941** |
| - Shareholder's capital contribution | | | | | |
| - Profit/Loss | | | | | 3,860,340,941 |
| - Profit distribution | | | | | |
| - Other increases | | | | | |
| **Decrease during the year** | | | | | **(15,120,000,000)** |
| - Profit distribution | | | | | |
| - Other discounts | | | | | - |
| - Dividend payment | | | | | (15,120,000,000) |
| **Balance as of June 30, 2026** | **151,200,000,000** | **1,273,275,917** | **19,286,957,090** | **1,535,326,407** | **88,407,513,366** |

| b. Equity details | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| - State capital contribution | 24,602,450,000 | 24,602,450,000 |
| - Capital contributions from other parties | 126,597,550,000 | 126,597,550,000 |
| **Total** | **151,200,000,000** | **151,200,000,000** |

**c. Capital transactions with owners and dividend distribution, profit sharing.**

| | 30/06/2026 VND | 01/01/2026 VND |
|---|---|---|
| **Owner's capital contribution** | | |
| Capital contribution as of January 1st | 151,200,000,000 | 151,200,000,000 |
| Capital contribution as of December 31st | 151,200,000,000 | 151,200,000,000 |

**d. Stocks**

| | Year 2026 Shares | Year 2025 Shares |
|---|---|---|
| **Number of shares registered for issuance** | **15,120,000** | **15,120,000** |
| *Par value of outstanding shares (VND/share)* | 10,000 | 10,000 |

**VI. Additional information for items presented in the Statement of Income**

| **22. Revenue from the provision of goods and services** | 30/06/2026 VND | 30/06/2025 VND |
|---|---|---|
| Revenue from real estate sales and rentals | 73,898,725,729 | 6,685,335,879 |
| Revenue from construction contracts | | - |
| Other revenues | 20,354,765,617 | 15,039,357,116 |
| **Total** | **94,253,491,346** | **21,724,692,995** |

| **23. Cost of goods sold** | 30/06/2026 VND | 30/06/2025 VND |
|---|---|---|
| Cost of goods sold for real estate business and rental | 56,198,732,513 | 6,351,069,085 |
| Cost of construction contracts | 100,487,013 | - |
| Other cost of goods sold | 18,080,511,932 | 11,629,947,564 |
| **Total** | **74,379,731,458** | **17,981,016,649** |

| **25. Financial operating revenue** | 30/06/2026 VND | 30/06/2025 VND |
|---|---|---|
| Bank deposits interests, loan interests | 467,381,824 | 3,308,942,715 |
| **Total** | **467,381,824** | **3,308,942,715** |

| **26. Financial costs** | 30/06/2026 VND | 30/06/2025 VND |
|---|---|---|
| - Credit interests | 1,609,895,858 | 1,814,336,863 |
| **Total** | **1,609,895,858** | **1,814,336,863** |

| **27. Other income** | 30/06/2026 VND | 30/06/2025 VND |
|---|---|---|
| | 1,648,148,148 | 464,062,223 |
| **Total** | **1,648,148,148** | **464,062,223** |

| **28. Other expenses** | 30/06/2026 VND | 30/06/2025 VND |
|---|---|---|
| | 1,710,564,732 | 20,009,050 |
| **Total** | **1,710,564,732** | **20,009,050** |

| 29. Business management expenses, selling expenses | 30/06/2026 VND | 30/06/2025 VND |
|---|---|---|
| - Business management costs | 13,128,145,343 | 5,124,612,058 |
| - Cost of goods sold | - | - |
| **Total** | **13,128,145,343** | **5,124,612,058** |

| **30. Current corporate income tax expenses** | **30/06/2026 VND** | **30/06/2025 VND** |
|---|---|---|
| Pre-tax accounting profit | 5,540,683,927 | 557,723,313 |
| Adjustments that increase taxable income | 1,779,618,712 | 148,026,558 |
| Adjustments that reduce taxable income | | |
| Corporate income tax | | |
| Tax rate | ,20% | ,20% |
| Corporate income tax for the current year | - | - |
| Corporate income tax is exempted or reduced. | - | - |
| **Current income tax expense** | **1,604,060,527** | **267,775,881** |

| **31. Earnings per Share** | **30/06/2026 VND** | **30/06/2025 VND** |
|---|---|---|
| **Net profit after corporate income tax (VND)** | **3,936,623,400** | **289,947,432** |
| **Adjustments** | | |
| *The downward adjustment is due to the allocation of the reward fund.* | | |
| Average number of outstanding common shares during the period | 15,120,000 | 15,120,000 |
| **Basic Earnings (Loss) per Share (VND/share)** | **260.36** | **19.18** |

Ha Noi, June 30, 2026

| **Chief accountant** | **General director** |
|---|---|
| **Duong Thi Thai Huong** | **Be Ngoc Long** |

S.Đ.K.K.D: 010... CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN NHÀ SỐ 6 HÀ NỘI Q.THANH XUÂN - TP. HÀ NỘI