MY XUAN BRICK TILE POTTERY AND CONSTRUCTION JOIN STOCK COMPANY
No.: 56 /CV.GMX-2026
Re: Disclosure of the Reviewed Semi-Annual Financial Statements of 2026

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness
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Tan Thanh, August 06, 2026

PERIODIC INFORMATION DISCLOSURE
FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated 16/11/2020, by the Ministry of Finance guiding the information disclosure on the securities market, My Xuan Brick Tile Pottery and Construction Join Stock Company is disclosing the Semi-annual Financial Statements of 2026 to the Hanoi Stock Exchange as follows:

1. **Company Name: My Xuan Brick Tile Pottery and Construction Joint Stock**

- Stock code: GMX

- Address: Suoi Nhum Quarter, Tan Thanh Ward, Ho Chi Minh City

- Tel: 0987789047 Fax: 02543.894.168

- Emai: luumaigmx@gmail.com Website: www.myxuan-vt.com.vn

2. **Content of the Disclosed Information:**

- Semi-annual Financial Statements of 2026

[X] Separate financial statements (The listed organization has no subsidiaries, and the higher-accounting unit has affiliated units);

[ ] Consolidated financial statements (the listed organization has subsidiaries);

[ ] Combined financial statements (the listed organization has a subsidiary accounting unit with its own accounting system)

- Cases subject to explanation of reasons:

+ The auditing firm issued an opinion other than an unqualified opinion on the financial statements (for the audited financial statements of 2026):

[ ] Yes [X] No

Explanation document in case of applicable:

[ ] Yes [X] No

+ The profit after tax in the reporting period shows a difference of 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for the audited financial statements of 2026):

[ ] Yes [X] No

Explanation document in case of applicable:

☐ Yes ☒ No

+ The profit after tax in the income statement of the reporting period changes by 10% or more compared to the statement for the same period of the previous year:

☒ Yes ☐ No

Explanation document in case of applicable:

☒ Yes ☐ No

+ The profit after tax in the reporting period is a loss, changing from a profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes ☒ No

Explanation document in case of applicable:

☐ Yes ☒ No

This information was disclosed on the company's website on: 06/08/2026 at the following link: **www.myxuan-vt.com.vn/ under the Investor Relations section**

3. Report on transactions with a value of 35% or more of total assets in 2026:

In case the listed organization has such transactions, please provide the following details:

- Transaction details: None

- Transaction value/Total asset value ratio (%) (Based on the most recent financial statements); ….:

- Transaction completion date:

We hereby certify that the information disclosed above is true and we take full legal responsibility for the content of the disclosed information.

Attached documents:

- Semi-annual financial statements of 2026

Representative of the organization

PERSON RESPONSIBLE FOR INFORMATION DISCLOSURE

M.S.D.N: 3500640966-C.T.C.P.
CÔNG TY
CỔ PHẦN
GẠCH NGÓI GỐM
XÂY DỰNG
MỸ XUÂN
THÀNH PHỐ HỒ CHÍ MINH

Luu Thi Mai

VIETVALUES® Audit and Consulting Co., Ltd
Member firm of JPA International
Head office : 33 Phan Van Khoe Street, Cho Lon Ward, HCM, Viet Nam
Tel : +84 (28) 3859 4168 **Fax** : +84 (28) 3859 2289
Email : contact@vietvalues.com **Website** : *www.vietvalues.com*

REVIEW REPORTS
ON INTERIM FINANCIAL INFORMATION

FOR THE PERIOD FROM 01ST JANUARY TO 30TH JUNE 2026

MY XUAN BRICK TILE POTTERY AND CONSTRUCTION JSC

CONTENTS

Contents	**Page**
1. Report of the Board of Directors	02 – 04
2. Review Reports on interim financial information	05 – 06
3. Interim Statement of Financial Position as at 30th June 2026	07 – 08
4. Interim Income Statement for the six-month period ended 30th June 2026	09
5. Interim Cash Flows Statement for the six-month period ended 30th June 2026	10
6. Selected Notes to the Financial Statements for the six-month period ended 30th June 2026	11 – 38

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of My Xuan Brick Tile Pottery and Construction Joint Stock Company (hereafter referred to as "the Company") presents this report together with the reviewed interim Financial Statements of the Company for the six-month period ended 30th June 2026.

1. General information of the Company

My Xuan Brick Tile Pottery and Construction Joint Stock Company was established from the equitization of Brick Tile Pottery and Construction Factory under Mineral Development Company No. 6 in accordance with the Decision No. 168/2003/QĐ-BCN dated 17th October 2003 granted by Minister of Industry and operates in accordance with the Business Registration Certificate No. 4903000078 dated 18th December 2003 granted by the Department of Planning and Investment of Ba Ria – Vung Tau province, the 12th amendment registration dated 29th August 2025.

The Company was granted the Securities Registration Certificate No. 44/2011/GCNCP-VSD dated 27th June 2011. The Company's stocks are listed on the Hanoi Stock Exchange (HNX) on 15th September 2011 with the GMX stock code.

Charter capital : VND 90,406,970,000.

2. Registered office

Address	: Suoi Nhum Quarter, Tan Thanh ward, Ho Chi Minh city.
Tel.	: +84 (254) 389 3150
Tax code	: 3 5 0 0 6 4 0 9 6 6

3. Business activities

- Exploitation of clay;
- Producing and trading ceramic products and construction materials, trading in raw materials for building materials production, trading construction materials, interior decoration products, trading in ceramic tiles;
- Construction of civil works, industrial works, houses for rent;
- Construction of mine technical infrastructure projects;
- Transporting goods by inter-provincial trucks;
- Leasing of machinery and equipment for production of construction materials;
- Trading in construction machinery and equipment, construction materials, and specialized machinery.

4. The Board of Management, the Board of Directors and the Supervisory Board

4.1 The Board of Management

The Board of Management of the Company during period and as of date of this report include:

Full name	***Position***
Mr. Du Quoc Trung	Chairperson
Mr. Nguyen Van Son	Member
Mr. Nguyen Huu Quang	Member
Mr. Nguyen Van Hieu	Member
Ms Nguyen Thi Phuong Quyen	Member

4.2 The Board of Directors

The Board of Directors of the Company during period and as of date of this report include:

Full name	*Position*
Mr. Nguyen Van Son	General Director
Mr. Nguyen Van Hieu	Deputy General Director

4.3 The Supervisory Board

The Supervisory Board of the Company during period and as of date of this report include:

Full name	*Position*
Mr. Pham Van Hau	Head of board
Mr. Nguyen The Do	Member
Mr. Luu Thanh Binh	Member

5. Legal representative

Legal representative of the Company during period and as of date of this report is Mr. Nguyen Van Son - General Director.

6. Business results

The financial position and the business results for the six-month period ended 30th June 2026 of the Company are expressed in the interim financial statements attached to this report from page 07 to page 38.

7. Subsequent events

In the opinion of the Board of Directors, the Company's interim financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the interim financial statements.

8. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been assigned to perform the review on the Company's interim Financial Statements for the six-month period ended 30th June 2026.

9. Confirmation of the Board of Board of Directors

The Board of Directors of the Company is responsible for the preparation of the interim financial statements to give a true and fair view on the financial position, the business results and the cash flows of the Company for each fiscal year and for the six-month period ended 30th June 2026. In order to prepare these interim financial statements, the Board of Directors must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Announce the accounting standards to be followed for the material issues to be disclosed and explained in the interim financial statements;
- Prepare the interim financial statements of the Company on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim financial statements reasonably in order to minimize risk and fraud.

The Board of Directors ensure that all the relevant accounting books have been fully recorded and can fairly reflect the financial position of the Company at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Board of Directors of the Company is also responsible for protecting the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the interim financial statements.

The Board of Directors hereby ensure to comply with all the requirements above in the preparation of the interim financial statements.

10. Approving the interim financial statements

We, members of the Board of Board of Directors of the Company confirm that all the accompanying interim financial statements. The interim financial statements have been properly prepared and have given a true and fair view on the financial position as at 30th June 2026, the business results and the cash flows for the six-month period then ended, in compliance with the prevailing Vietnamese accounting system and standards as well as legal regulations related to the preparation and presentation of the interim financial statements.

Ho Chi Minh city, 06th August 2026

For and on behalf of the Board of Directors

M.S.D.N: 3500640966-C.T.C.P
CÔNG TY
CỔ PHẦN
GẠCH NGÓI GỐM
XÂY DỰNG
MỸ XUÂN
THÀNH PHỐ HỒ CHÍ MINH

Mr. NGUYEN VAN SON
General Director

Công ty TNHH Kiểm toán và Tư vấn Chuẩn Việt (VIETVALUES®)
Công ty thành viên của JPA International
Trụ sở chính : 33 Phan Văn Khỏe, Phường Chợ Lớn, Tp.HCM, Việt Nam
Tel : +84 (28) 3859 4168 **Fax** : +84 (0) 919 696 168
Email : contact@vietvalues.com **Website** : *www.vietvalues.com*

No.: 060801/26/BCKT/AUD-VVALUES

REVIEW REPORTS
ON INTERIM FINANCIAL INFORMATION

To: SHAREHOLDERS, THE BOARD OF MANAGEMENT AND THE BOARD OF DIRECTORS
MY XUAN BRICK TILE POTTERY AND CONSTRUCTION JSC

We have reviewed the accompanying interim financial statements of My Xuan Brick Tile Pottery and Construction Joint Stock Company (hereafter referred to as "the Company") prepared on 06th August 2026, from page 07 to page 38, which comprise the interim Statement of Financial Position as at 30th June 2026, the interim Income Statement, the interim Cash Flows Statement and the Notes to the selected Financial Statements for the six-month period ended 30th June 2026.

The Board of Directors' responsibility

The Board of Directors of the Company is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting standards, Vietnamese enterprises' accounting regime as well as other related regulations and for such internal control as the Board of Directors determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on this interim financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

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

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view, in all material respects, of the financial position of My Xuan Brick Tile Pottery and Construction Joint Stock Company as at 30th June 2026, the business results and the cash flows of the Company for the six-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim financial statements.

Emphasis of Matter

We draw attention to the Notes No. V.8 to the financial statements – Intangible fixed assets. According to the land lease contracts signed with the Department of Agriculture and Environment of Ho Chi Minh city (formerly the Department of Natural Resources and Environment of Ba Ria - Vung Tau province), the land lease term for My Xuan factory is 22 years from 18th December 2003 (under the Certificates of Land-use rights, the land use term expired on 18th December 2025). As at the date of issuance of this Review report, the Company indicates that it is in the process of applying for an extension of the land lease term; however, no approval decision has been granted by the competent authority.

Our audit conclusion is not modified in respect of this matter.

Ho Chi Minh city, 06th August 2026
VIETVALUES Audit & Consulting Co., Ltd.

CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN VÀ TƯ VẤN CHUẨN VIỆT
QUẬN 5 - TP. HỒ CHÍ MINH

Tran Van Hiep – Deputy General Director
Certificate of registration for practicing audit No. 2141-2023-071-1
Authorized signature

File:
- *As above.*
- **VIETVALUES**

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

Currency: VND

	ASSETS	Code	Notes	Ending balance of period	Beginning balance
	1	2	3	4	5
A-	**CURRENT ASSETS AND SHORT-TERM INVESTMENTS**	**100**		**47,536,597,535**	**38,445,380,277**
I.	**Cash and cash equivalents**	**110**	V.1	**2,587,302,990**	**6,705,183,557**
1.	Cash	111		2,587,302,990	6,705,183,557
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		-	-
III.	**Short-term receivables**	**130**		**6,664,861,127**	**5,062,825,351**
1.	Short-term trade receivables	131	V.2	1,768,223,781	1,101,848,504
2.	Short-term advance payments to suppliers	132	V.3	1,333,240,000	488,380,000
3.	Other short-term receivables	135	V.4a	3,563,397,346	3,472,596,847
4.	Provision for short-term doubtful debts (*)	136		-	-
IV.	**Inventories**	**140**		**37,555,482,121**	**26,617,371,369**
1.	Inventories	141	V.5	37,555,482,121	26,617,371,369
2.	Provision for obsolete inventory (*)	142		-	-
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**728,951,297**	**60,000,000**
1.	Short-term prepaid expenses	161	V.6a	728,951,297	60,000,000
2.	Deductible VAT	162		-	-
B-	**FIXED ASSETS AND LONG-TERM INVESTMENTS**	**200**		**91,219,018,926**	**96,141,810,903**
I.	**Long-term receivables**	**210**		**2,643,660,889**	**2,842,406,225**
1.	Other long-term receivables	215	V.4b	2,643,660,889	2,842,406,225
2.	Provision for long-term doubtful receivables (*)	216		-	-
II.	**Fixed assets**	**220**		**38,581,392,630**	**43,113,370,582**
1.	Tangible fixed assets	221	V.7	24,662,760,830	28,160,466,096
	- Historical cost	222		*150,192,480,692*	*150,127,730,692*
	- Accumulated depreciation (*)	223		*(125,529,719,862)*	*(121,967,264,596)*
2.	Intangible fixed assets	227	V.8	13,918,631,800	14,952,904,486
	- Historical cost	228		*37,123,620,502*	*37,123,620,502*
	- Accumulated amortization (*)	229		*(23,204,988,702)*	*(22,170,716,016)*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment properties**	**240**		-	-
V.	**Long-term assets in progress**	**250**		**48,301,864,236**	**48,219,056,736**
1.	Construction-in-progress	252	V.9	48,301,864,236	48,219,056,736
VI.	**Long-term financial investments**	**260**		-	-
VII.	**Other non-current assets**	**270**		**1,692,101,171**	**1,966,977,360**
1.	Long-term prepaid expenses	271	V.6b	1,671,684,504	1,946,560,693
2.	Deferred income tax assets	272		20,416,667	20,416,667
	TOTAL ASSETS (280 = 100 + 200)	**280**		**138,755,616,461**	**134,587,191,180**

RESOURCES		Code	Notes	Ending balance of period	Beginning balance
1		2	3	4	5
C-	**LIABILITIES**	**300**		**26,816,248,768**	**20,678,405,218**
I.	**Current liabilities**	**310**		**26,816,248,768**	**20,678,405,218**
1.	Short-term trade payables	311	V.10	7,981,699,040	5,951,237,955
2.	Short-term advance payments from customers	312	V.11	626,906,996	887,436,609
3.	Dividends and profits payable	313	V.12	140,417,220	201,458,140
4.	Tax and statutory obligations	314	V.13	4,888,661,716	3,536,536,222
5.	Payables to employees	315	V.14	8,081,287,853	3,209,221,445
6.	Short-term accruals	316	V.15	641,759,628	-
7.	Other short-term payables	320	V.16	60,187,739	99,922,073
8.	Short-term loans and finance lease liabilities	321	V.17	1,000,000,000	-
9.	Bonus and welfare funds	323	V.18	3,395,328,576	6,792,592,774
II.	**Non-current liabilities**	**330**		-	-
D-	**OWNERS' EQUITY**	**400**		**111,939,367,693**	**113,908,785,962**
I.	**Capital of the owners**	**410**	V.19	**111,939,367,693**	**113,908,785,962**
1.	Owners' invested equity	411		90,406,970,000	90,406,970,000
	- Common stocks with voting rights	*411a*		*90,406,970,000*	*90,406,970,000*
2.	Treasury stocks (*)	415		(62,460,000)	(62,460,000)
3.	Development and investment funds	418		5,756,776,606	5,528,996,263
4.	Other funds of the owner's capital	419		2,780,545,570	2,780,545,570
5.	Undistributed earnings after tax	420		13,057,535,517	15,254,734,129
	- Accumulated undistributed earnings after tax to the end of previous year	*420a*		*4,401,882,476*	*8,135,020,495*
	- Accumulated undistributed earnings after tax in current year	*420b*		*8,655,653,041*	*7,119,713,634*
	TOTAL RESOURCES (440 = 300 + 400)	**440**		**138,755,616,461**	**134,587,191,180**

Ho Chi Minh city, 06th August 2026

Prepared by	Chief Accountant	General Director
LUU THI MAI	TRAN THI CANH	NGUYEN VAN SON

CÔNG TY CỔ PHẦN GẠCH NGÓI GỐM XÂY DỰNG MỸ XUÂN
M.S.D.N: 3500640...
THÀNH PHỐ HỒ CHÍ MINH

INTERIM INCOME STATEMENT

For the six-month period ended 30th June 2026

Currency: VND

ITEMS	Code	Notes	Current period	Previous period
1	2	3	4	5
1. Revenues from sale of goods and rendering of services	**01**	VI.1	**103,857,233,085**	**81,548,117,430**
2. Revenue deductions	02		-	-
3. Net revenues from sale of goods and rendering of services	**10**		**103,857,233,085**	**81,548,117,430**
4. Cost of goods sold	11	VI.2	68,511,294,881	57,380,336,544
5. Gross profit from sale of goods and rendering of services	**20**		**35,345,938,204**	**24,167,780,886**
6. Profit/(loss) on disposal/sale of investment properties	**21**		-	-
7. Income from financial activities	22	VI.3	34,258,316	2,212,808
8. Expenses from financial activities	23	VI.4	89,252,399	418,946,728
- In which: Interest expenses	*24*		*89,252,399*	*418,946,728*
9. Selling expenses	25	VI.5	12,328,151,075	8,647,377,082
10. General & administration expenses	26	VI.6	8,436,978,330	7,174,355,504
11. Net profit/(loss) from operating activities	**30**		**14,525,814,716**	**7,929,314,380**
12. Other income	31		3,964,073	131,786,684
13. Other expenses	32		165,813,006	94,824,882
14. Other profit	**40**		**(161,848,933)**	**36,961,802**
15. Total pre-tax accounting profit	**50**		**14,363,965,783**	**7,966,276,182**
16. Current Corporate Income tax expense	51	VI.7	2,974,948,624	1,635,801,994
17. Deferred Corporate Income tax expense	52		-	-
18. Profit/(loss) after corporate income tax	**60**		**11,389,017,159**	**6,330,474,188**
19. Gains on stock	**70**	VI.8	**983**	**510**
20. Diluted gains on stock	**71**	VI.9	**983**	**510**

Ho Chi Minh city, 06th August 2026

Prepared by	Chief Accountant	General Director
LUU THI MAI	TRAN THI CANH	NGUYEN VAN SON

M.S.D.N: 3500640967 C.T.C.P CÔNG TY CỔ PHẦN GẠCH NGÓI GỐM XÂY DỰNG MỸ XUÂN THÀNH PHỐ HỒ CHÍ MINH

INTERIM CASH FLOWS STATEMENT
(As per Indirect Method)
For the six-month period ended 30th June 2026

Currency: VND

Items	Code	Notes	Current period	Previous period
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before tax	**01**		**14,363,965,783**	**7,966,276,182**
2. Adjustments for:			**4,662,876,487**	**4,972,017,902**
- Depreciation and amortisation	02		4,596,727,952	4,555,283,982
- Provisions	03		-	-
- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies	04		-	-
- (Profit)/ loss from investing activity	05	VI.3	(23,103,864)	(2,212,808)
- Interest expense	06	VI.4	89,252,399	418,946,728
- Other adjustments	07		-	-
3.Operating income/(loss) before changes in working capital	**08**		**19,026,842,270**	**12,938,294,084**
- (Increase)/decrease in receivables	09		(1,403,290,440)	(213,164,373)
- (Increase)/decrease in inventory	10		(10,938,110,752)	13,697,030,789
- Increase/(decrease) in payables (excluding interest payable, CIT payables)	11		7,452,027,893	(10,188,320,848)
- Increase/(decrease) in prepaid expenses	12		(394,075,108)	(119,438,313)
- Increase/(decrease) in trading securities	13		-	-
- Interest paid	14		(56,246,771)	(402,095,979)
- Corporate income tax (CIT) paid	15	V.13	(2,293,404,257)	(4,378,650,323)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		(5,914,358,426)	(6,822,050,000)
Net cash inflows/(outflows) from operating activities	**20**		***5,479,384,409***	***4,511,605,037***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(147,557,500)	(47,649,300)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		-	-
4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	24		-	-
5. Payments for investments in other entities	25		-	-
6. Proceeds from sales of investments in other entities	26		-	-
7. Interest and dividends received	27		23,103,864	2,212,808
Net cash inflows(outflows) from investing activities	**30**		***(124,453,636)***	***(45,436,492)***
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Proceeds from issue of stocks, capital contribution of the owner	31		-	-
2. Capital redemption of the owners, the acquisition of issued stocks	32		-	-
3. Proceeds from borrowings	33	V.17	11,372,730,668	39,976,929,022
4. Repayments of borrowing principal	34	V.17	(10,372,730,668)	(41,873,939,090)
5. Repayments of finance lease principal	35			-
6. Dividends, gains paid to the owner	36	V.19	(10,472,811,340)	-
Net cash inflows/(outflows) from financing activities	**40**		***(9,472,811,340)***	***(1,897,010,068)***
Net cash inflows/(outflows) in year (20+30+40)	**50**		**(4,117,880,567)**	**2,569,158,477**
Cash and cash equivalents at the beginning of the year	**60**		**6,705,183,557**	**5,979,659,042**
Impact of exchange rate fluctuation	61			
Cash and cash equivalents at the end of the year	**70**		**2,587,302,990**	**8,548,817,519**

Ho Chi Minh city, 06th August 2026

Prepared by	Chief Accountant	General Director
LUU THI MAI	TRAN THI CANH	NGUYEN VAN SON

CÔNG TY CỔ PHẦN GẠCH NGÓI GỐM XÂY DỰNG MỸ XUÂN

SELECTED NOTES TO THE FINANCIAL STATEMENTS

For the six-month period ended 30th June 2026

These notes form an integral part of and should be read in conjunction with the Financial Statements for the six-month period ended 30th June 2026 of My Xuan Brick Tile Pottery and Construction Joint Stock Company (hereafter referred as to "the Company").

I. OPERATION FEATURES

1. Forms of ownership

The Company is joint stock company.

2. Lines of business

Manufature – service.

3. Business activities

- Exploitation of clay;
- Producing and trading ceramic products and construction materials, trading in raw materials for building materials production, trading construction materials, interior decoration products, trading in ceramic tiles;
- Construction of civil works, industrial works, houses for rent;
- Construction of mine technical infrastructure projects;
- Transporting goods by inter-provincial trucks;
- Leasing of machinery and equipment for production of construction materials;
- Trading in construction machinery and equipment, construction materials, and specialized machinery,

4. Normal business and production cycle

The Company's normal business and production cycle is within 12 months.

5. The Company's operations in year affect the financial statements

Net revenue for the period increased by 27,36% compared to the same period last year, primarily due to the Company adjusting its selling prices upward across its product portfolio. However, cost of goods sold for the period grew by 19,40% compared to the same period last year, mainly driven by higher production volume and increased raw material costs for clay extraction. Thanks to net revenue growth outstripping the increase in cost of goods sold, gross profit recorded a growth rate of 46,25% compared to the same period last year.

6. Structure of the Company

As at 30th June 2026, the Company's structure includes 01 headquarters and 01 representative office. Details are as follows:

Name of entities	Address
Representative office of My Xuan Brick Tile Pottery and Construction JSC	No. 503 Nguyen An Ninh street, Tam Thang ward, Ho Chi Minh city.

7. Employees

As at the accounting period ended 30th June 2026, the Company had 264 employees (266 employees at the beginning of the year).

8. Statement on the information comparability in the interim financial statements

From 01st January 2026, the Company has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System, This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars, The Company has restated the comparative figures (Notes No. IV.22); therefore, the figures presented in the interim financial statements for the six-month period ended 30th June 2026 are comparable with the corresponding figures of the previous period.

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The fiscal year

The Company's fiscal year starts on 01st January and ends on 31st December of each calendar year.

These financial statements are prepared for the six-month period ended 30th June 2026.

2. Reporting currency

The standard currency unit used is Vietnam Dong (VND).

Principles and methods for converting other currencies into reporting currency: based on the spot exchange rate at the arising date. At the ending of accounting period, the balances in foreign currency of cash on hand, cash in bank, cash in transit will be adjusted to the average inter-bank exchange rate.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Company has applied the Accounting Standards and the Vietnamese Corporate Accounting System in accordance with the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance and other relevant prevailing legal regulations.

2. Statement on the compliance with the Vietnamese accounting regime and standards

We, the Board of Directors ensure to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations.

3. Registered accounting documentation system: General journal recording.

IV. APPLIED ACCOUNTING POLICIES

1. Basic for preparing the Financial statements

The financial statements are prepared on the historical cost principle and expressed in Vietnamese Dong (VND) in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as other regulations related to the preparation and presentation of the financial statements.

2. Cash and cash equivalents

- Cash includes cash on hand, demand deposits and cash in transit.
- Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments (with original maturity of less than 3 months) and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

3. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables. The Company maintains detailed accounting records for receivables by counterparty, maturity, and original currency to meet management requirements.

Receivables are classified as trade receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others.
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Provision for doubtful debts is made for receivables that are overdue, or not yet due but with objective evidence indicating that partial or full recovery is unlikely.

For receivables that are not yet due but where the debtor has fallen into bankruptcy, dissolution, disappearance, absconding, or where there is evidence indicating that payment is unlikely or impossible, the Company determines the provision level based on the expected loss that may incur.

In cases where the Company has more reliable evidence or a more appropriate basis to determine the recoverable amount, it may apply alternative methods to determine the provision for doubtful debts in accordance with applicable regulations.

The creation or reversal of the provision for doubtful debts is executed at the financial statement preparation date. The provision expense or reversal is recognized in general and administrative expenses during the period.

For doubtful debts that have been written off but are subsequently recovered, the recovered amounts are recognized as other income.

4. Inventories

- **Recognition principles of inventories**

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the acquisition cost and other direct related expenses arising to obtain inventory in current status and place.
- Finished goods: including the cost of direct materials, direct labor and related factory overhead cost are allocated based on normal capacity.
- Work-in-progress: including direct material costs, direct labor costs, machinery and equipment costs, and general overhead costs directly incurred in connection with the production and service provision process at the financial statement preparation date.

Net realizable values is the estimated selling price of inventory in normal operating cycle except for the estimated costs to complete and necessary to consume them.

- **Methods of inventory valuation and accounting treatment**

The value of inventories are recognized at the weighted average method and recorded at the perpetual method.

- **Method of making provision for obsolete inventory**

At the financial statement preparation date, when there is evidence indicating that the net realizable value of inventories is lower than their historical cost, the Company recognizes a provision for obsolete inventory in accordance with applicable regulations.

The provision for obsolete inventory is made on an item-by-item basis for inventories whose historical cost exceeds their net realizable value, For work-in-process services, the provision is determined for each service type with separate pricing.

The provision for obsolete inventory is determined as the difference between the historical cost of inventories and their net realizable value.

Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

- **Allocation criteria for materials and supplies**

Direct material costs, supplies, tools and supplies, and general manufacturing overheads are allocated based on criteria appropriate to the Company's operational characteristics and applied consistently across accounting periods, Manufacturing overheads are allocated on the basis of normal operating capacity.

5. Prepaid expenses

Prepaid expenses reflect actual costs incurred that relate to the operational and business results of multiple accounting periods and are allocated to operating expenses in the corresponding periods in accordance with the matching principle between revenues and expenses.

The Company's prepaid expenses include:

Rights to exploit clay mines

Rights to exploit clay mines are allocated into expenses in accordance with the straight line method with the allocation period corresponding to the term of grant charge of exploitation right (144 months).

Tools

Expenses on tools being put into use are allocated into expenses in accordance with the straight line method for the maximum period of 3 years.

The calculation and allocation of deferred expenses into production and business expenses for each period are based on the nature and extent of benefit derived from each expense item, using the straight-line method or another appropriate method, and are applied consistently across accounting periods.

The Company maintains detailed records for each prepaid expense item by expense category, allocation period, accumulated allocated amount, and remaining unallocated balance as of the financial statement preparation date.

6. Tangible fixed assets

- ***Evaluation principle:***

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation, The historical cost of tangible fixed assets comprises their purchase price and all directly attributable costs incurred to bring the assets to the location and condition necessary for them to be capable of operating in the manner intended by the Company, such as transportation, handling, installation, testing, registration fees, and other directly attributable expenses, Trade discounts, rebates, and refundable taxes are deducted from the cost of assets.

For fixed assets constructed through capital investment projects, historical cost includes the finalized settlement value of the construction project and other directly attributable costs incurred up to the time the asset is put into use. Borrowing costs directly attributable to the construction of qualifying assets are capitalized in accordance with applicable regulations.

In the case of fixed assets acquired on deferred payment or installment terms, the cost is determined at the cash price equivalent at the acquisition date. The difference between the total payment payable and the cash price equivalent is recognized as finance costs over the payment period, unless capitalized in accordance with applicable regulations.

Subsequent expenditures are capitalized as an increase in the historical cost of fixed assets when these expenditures enhance future economic benefits expected to be obtained from the use of the assets, such as upgrades or renovations that increase capacity, extend useful life, or improve product quality, Routine repair and maintenance costs incurred to maintain the normal operation of assets are recognized as operating expenses in the period in which they are incurred.

When tangible fixed assets are disposed of, sold, or retired from use, their historical cost and accumulated depreciation are derecognized. Any difference between the net carrying amount of the asset and the proceeds from disposal or sale is recognized as other income or other expenses in the period.

- ***Depreciation method:***

Tangible fixed assets are depreciated in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. The depreciation period is reviewed periodically by the Company and adjusted when there is a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset.

- ***The depreciation years of tangible fixed assets applied are as follows:***

Kinds of fixed assets	Depreciation years
Buildings and structures	05 – 25 years
Machineries and equipments	03 – 10 years
Vehicles, transmissions	06 – 10 years
Equipments and tools management	03 – 05 years

7. Intangible fixed assets

- ***Evaluation principle:***

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

The cost of an intangible asset comprises all expenditures incurred by the Company to acquire the intangible asset up to the time it is in the condition necessary for its intended use, including its purchase price, non-refundable taxes, and any directly attributable costs.

Expenditures related to intangible assets incurred subsequent to initial recognition are recognized as operating expenses in the period in which they are incurred, unless these expenditures meet both conditions of enhancing the future economic benefits expected to be derived from the asset and being reliably measurable, in which case they are capitalized as an increase in the cost of the intangible asset,

When intangible assets are disposed of or sold, their cost and accumulated amortization are derecognized, Any difference between the net carrying amount of the asset and the proceeds from disposal or sale (if any) is recognized as other income or other expenses in the period.

- ***Amortization method:***

Intangible fixed assets are amortized in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives.

- ***The depreciation years of intangible fixed assets applied are as follows:***

Kinds of fixed assets	Depreciation years
Land-use right	05 – 38 years
Costs of clay mine exploration	10 years

8. Construction-in-progress

Construction in progress reflects all investment costs incurred for construction, procurement, installation, major repair, upgrade, and renovation of fixed assets and investment properties that are not yet completed. It is recognized at cost and tracked in detail by project and work item. Only necessary directly attributable costs that qualify for capitalization are capitalized, including borrowing costs if the criteria under relevant accounting standards are met; foreign exchange differences are not capitalized. Project management costs and overheads are reasonably allocated using appropriate criteria; in cases where costs are unrecoverable or a project is canceled, the difference between the incurred costs and the recoverable amount is recognized in other expenses. Upon completion and acceptance, the total accumulated cost is transferred to fixed assets or investment properties based on their intended use. During the construction in progress phase, no depreciation is charged.

In cases where a project is completed but the final settlement has not yet been approved, the Company records the asset based on estimated cost and adjusts it upon official final settlement approval.

9. Trade payables

Trade payables reflect commercial obligations arising from the purchase of goods, services, fixed assets, investment properties, and construction contracts. A payable is recognized when the Enterprise has a present payment obligation and is tracked in detail by individual vendor, including advances made for goods, services, or completed work volumes that have not yet been received. Discounts, allowances, and sales returns are recorded as reductions in the corresponding payables upon occurrence.

10. Dividends and profits payable

Dividends and profits payable reflect the Enterprise's obligations to shareholders and capital-contributing members for dividends and profit distributions that have been approved for distribution but remain unpaid. The payable is recognized when the Company no longer has the discretion to avoid the payment obligation pursuant to the resolution of the competent authority or in accordance with applicable regulations and the Company's Charter.

11. Deferred Corporate income tax

Deferred corporate income tax liabilities are recognized for taxable temporary differences between the carrying amounts of assets/liabilities and their tax bases, using the tax rates that are currently enacted or substantively enacted, This tax liability reflects future tax obligations arising when the temporary differences reverse through the recovery of assets or settlement of liabilities.

As at the accounting period-end, the Company determines, adjusts, and offsets the amounts arising and reversed during the period; the net increase/decrease is recognized in the corresponding deferred corporate income tax expense. Deferred tax related to items recognized directly in equity is recognized directly in equity. The offsetting between deferred tax liabilities and deferred tax assets is executed only for the presentation of the Statement of Financial Position and is not offset in the accounting books.

12. Loans and finance lease liabilities

Loans and finance lease liabilities reflect the Enterprise's loans, finance lease obligations, and their related settlement status.

Loans are classified as short-term or long-term based on their remaining maturity (≤ or > 12 months) and the repayment obligations at the reporting date.

Costs directly attributable to borrowings (such as arrangement fees, appraisal fees, documentation fees, etc,) are amortized over the loan period; interest expenses strictly comply with the capitalization criteria under relevant accounting standards.

The Enterprise maintains detailed tracking of each loan, contract, lender, and maturity period to support management requirements and financial statement presentation.

13. Borrowing costs

Borrowing costs are recognized as finance costs in the period in which they are incurred, except to the extent that they qualify for capitalization. Capitalization occurs only when the borrowings are directly attributable to the acquisition, construction, or production of a qualifying asset under development that will generate probable future economic benefits. Capitalized costs include interest expense and other costs directly incurred in connection with the borrowing, such as arrangement fees, appraisal fees, and loan documentation fees. Capitalization is carried out during the construction period and ceases when the asset is substantially ready for its intended use or sale, Borrowing costs that do not qualify for capitalization are fully recognized as finance costs in the period on an accrual basis.

14. Owners' equity

Principles for recognizing owner's invested equity:

- Owners' invested equity is recognized according to the owners' actual capital.
- Principles for recognizing undistributed earnings: undistributed earnings after tax on Balance Sheet is profit (profit or loss) from the company's operation after (-) corporation income tax and adjusts due to applying retroactive effect of the change accounting policy and adjusting, material mistakes retroactive of the previous year;
- Principles for making appropriation of funds from after-tax profits: in accordance with the Resolution of the General Meeting of Shareholders.

15. Revenues and income

Revenue is recognized when it is probable that the economic benefits associated with the transaction will flow to the Company and the revenue can be measured reliably at the fair value of the consideration received or receivable, net of trade discounts, discounted sales, returned goods. Revenue excludes indirect taxes payable, such as Value Added Tax (VAT), special consumption tax, export duties, and amounts collected on behalf of third parties.

Revenues from sale of merchandises: selling brick and tile products

Revenues from sale of goods are recognized when satisfying the following conditions:

- Most of risk and benefits associated with the goods ownership are transferred to customers;
- There are no rights to manage or to control the goods;
- Revenues can be determined reliably;
- Getting or will get reliable economic benefits from providing service;
- Expenses related to providing and completing service can be determined.

Revenues from rendering of services: factory machinery and equipment rental

Revenues from rendering of services transaction are recognized when the result of transaction is determined reliably. Where the service is rendered during numerous periods, revenue in period is recognized based on the results of work completely as at balance sheet date. The results of rendering of services transaction are determined when satisfying all the following conditions:

- Revenue is determined rather reliably;
- Be able to gain economic benefits from the transactions;
- Determining work completely as at Balance Sheet date;
- Determining expenses related to rendering of services.

Interest

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

16. Cost of goods sold

Cost of goods sold represents the total cost of goods, investment properties, manufacturing cost of finished goods sold, direct costs of services rendered, and other expenses included in or credited against cost of goods sold. Cost of goods sold is recognized concurrently with the corresponding revenue in accordance with the matching principle between revenues and expenses.

Provision for obsolete inventory, inventory losses or shortages, and abnormal excess costs are recognized in cost of goods sold in accordance with the prudence principle, Reversals of inventory provisions and related cost reductions are credited against cost of goods sold.

17. Expenses from financial activities

Expenses from financial activities reflect expenses and losses related to the Company's financial activities, including: uncapitalized borrowing costs, losses from the transfer of financial investments, transaction costs on sales of securities and financial investments, purchasing costs of trading securities, provision for devaluation of trading securities, provision for impairment of investments in other entities, foreign exchange losses arising from foreign currency sales or the revaluation of foreign currency monetary items at the end of the period, payment discounts allowed to buyers, and other financial expenses incurred during the period. Expenses from financial activities are recognized in the income statement when incurred, except for those capitalized in accordance with applicable regulations.

18. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Company.

19. Corporate income tax (CIT)

- ***Current corporate income tax***

Current corporate income tax is the amount of corporate income tax payable calculated based on taxable income for the year and the current corporate income tax rate in accordance with tax laws. Current corporate income tax expense includes any additional corporate income tax under the Global Minimum Tax regulations (if any). Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting treatments, non-deductible expenses, non-taxable income, and tax loss carryforwards under tax regulations.

20. Related parties

A party is considered a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party also is considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

21. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

Segment information is prepared and presented comply with the accounting policies in the preparation and presentation of the financial statements of the Company.

22. Comparative figures

Certain balances on the interim Statement of Financial Position have been restated to conform to current regulations (the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance). Details are as follows:

The interim Statement of Financial Position

No,	Items	Code	Ending balance of previous year under Circular 200/2014/TT-BTC	Beginning balance of current year has been restated under Circular 99/2025/TT-BTC)	Differences
1	2	3	4	5	6=5-4
C-	**LIABILITIES**	**300**	**20,678,405,218**	**20,678,405,218**	**-**
I	**Current liabilities**	**310**	**20,678,405,218**	**20,678,405,218**	**-**
3	Dividends and profits payable	313	-	201,458,140	201,458,140
6	Other short-term payables	320	301,380,213	99,922,073	(201,458,140)

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM STATEMENT OF FINANCIAL POSITION (Currency: VND)

1. Cash and cash equivalents

	Ending balance of period	Beginning balance
Cash on hand	45,292,000	483,001,000
Demand deposits	2,542,010,990	6,222,182,557
Total	**2,587,302,990**	**6,705,183,557**

Total balance of cash in Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Phu My branch with amount of VND 1,557,995,229 is used as collateral for loans at Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Phu My branch (refer to the Notes No. V.17).

2. Short-term trade receivables

	Ending balance of period		Beginning balance	
	Book value	**Provision**	**Book value**	**Provision**
Receivables from related parties	***105,356,687***	-	***64,069,691***	-
Phu My Xuan Co,, Ltd,	67,711,447	-	64,069,691	-
Tan Quang Cuong – Binh Thuan Investment JSC	37,645,240	-	-	-
Receivables from other organizations and individuals	***1,662,867,094***	-	***1,037,778,813***	-
Ba Hanh Co,, Ltd,	717,221,025	-	-	-
Quoc Thang Transportation Service Trading Co,, Ltd,	341,346,960	-	226,388,250	-
An Kien An Transportation Construction Service Trading Co,, Ltd,	269,275,620	-	277,275,620	-
Others	335,023,489	-	534,114,943	-
Total	**1,768,223,781**	-	**1,101,848,504**	-

As at 30th June 2026, the Company had no overdue trade receivables.

Total balance of trade receivables is used as collateral for loans at Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Phu My branch (refer to the Notes No. V.17).

3. Short-term advance payments to suppliers

	Ending balance of period		Beginning balance	
	Book value	**Provision**	**Book value**	**Provision**
Advance payments to related parties	-	-	-	-
Advance payments to other organizations and individuals	***1,333,240,000***	-	***488,380,000***	-
Thanh Do Mechanical and Import-Export Trading Co,, Ltd,	719,280,000	-	-	-
Tuong Nguyen Electricity - Automation Co,, Ltd,	82,080,000	-	-	-
Others	531,880,000	-	488,380,000	-
Total	**1,333,240,000**	-	**488,380,000**	-

As at 30th June 2026, the Company had no overdue receivables.

4. Other receivables

4a. Other short-term receivables

	Ending balance of period		Beginning balance	
	Book value	**Provision**	**Book value**	**Provision**
Receivables from related parties	-	-	-	-
Receivables from other organizations and individuals	***3,563,397,346***	-	***3,472,596,847***	-
Advances	3,433,200,000	-	3,272,008,000	-
- Vo Phuc Hung	*3,176,700,000*	-	*3,176,700,000*	-
- Others	*256,500,000*	-	*95,308,000*	-
Interest receivable on deposit (Environmental protection fund)	106,311,804	-	155,237,000	-
Other receivables	23,885,542	-	45,351,847	-
Total	**3,563,397,346**	-	**3,472,596,847**	-

4b. Other long-term receivables

	Ending balance of period		Beginning balance	
	Book value	**Provision**	**Book value**	**Provision**
Receivables from related parties	-	-	-	-
Receivables from other organizations and individuals	***2,643,660,889***	-	***2,842,406,225***	-
Deposit for mining environmental restoration	834,660,889	-	1,033,406,225	-
Deposit to ensure project implementation	1,809,000,000	-	1,809,000,000	-
Total	**2,643,660,889**	-	**2,842,406,225**	-

5. Inventories

	Ending balance of period		Beginning balance	
Details	**Historical cost**	**Provision**	**Historical cost**	**Provision**
Raw materials & supplies	21,443,024,977	-	10,094,460,170	-
Tools	159,272,093	-	130,027,001	-
Work-in-process	2,493,395,961	-	2,358,155,665	-
Finished goods	13,256,069,360	-	13,840,115,388	-
Merchandises	203,719,730	-	194,613,145	-
Total	**37,555,482,121**	-	**26,617,371,369**	-

In which:

- Raw materials & supplies: soil, clay, coal, melaleuca wood, oil, lubricant, …
- Finished goods: products of fired clay bricks and tiles, decorative tiles, …
- Raw material allocation criterion: Raw material costs input into production are calculated based on the technical standards established by the Company.

As at 30th June 2026, there were no stagnant, damaged, obsolete, degraded, or unsalable inventories at the end of the period.

Total balance of inventories is used as collateral for loans at Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Phu My branch (refer to the Notes No. V.17).

6. Prepaid expenses

a. *Short-term prepaid expenses*

	Ending balance of period	Beginning balance
Mineral exploitation rights licensing costs (Suoi Rao clay mine)	304,377,000	-
Land rent	207,824,297	-
Others	216,750,000	60,000,000
Total	**728,951,297**	**60,000,000**

The movement of short-term prepaid expenses

	Current period	Previous period
Beginning balance	60,000,000	49,453,454
Increase during period	1,397,902,613	1,024,402,613
Allocation during period	(728,951,316)	(543,661,316)
Ending balance of period	**728,951,297**	**530,194,751**

b. *Other long-term receivables*

	Ending balance of period	Beginning balance
Mineral exploitation rights (clay mines)	1,022,680,364	1,098,856,184
Overhaul cost of fixed assets	598,380,836	812,554,903
Tools in use	50,623,304	35,149,606
Total	**1,671,684,504**	**1,946,560,693**

The movement of long-term prepaid expenses

	Current period	Previous period
Beginning balance	1,946,560,693	1,564,710,135
Increase during period	25,530,000	9,770,000
Allocation during period	(300,406,189)	(371,072,984)
Ending balance of period	**1,671,684,504**	**1,203,407,151**

7. Tangible fixed assets

	Buildings, structures (*)	Machineries & equipments	Vehicles, transmissions	Equipments, tools management	Total
Historical cost					
Beginning balance	**63,282,757,469**	**80,460,579,295**	**5,613,572,928**	**770,821,000**	**150,127,730,692**
Increase in period	-	-	-	64,750,000	64,750,000
- Procurement during period	-	-	-	*64,750,000*	*64,750,000*
Decrease in period	-	-	-	-	-
Ending balance of period	**63,282,757,469**	**80,460,579,295**	**5,613,572,928**	**835,571,000**	**150,192,480,692**
In which: fully depreciated fixed assets but still be used	*22,221,894,863*	*59,318,436,911*	*4,270,532,019*	*706,821,000*	*86,517,684,793*
Depreciation					
Beginning balance	**44,451,800,204**	**71,459,343,373**	**5,315,156,019**	**740,965,000**	**121,967,264,596**
Increase in period	1,854,413,406	1,588,366,900	111,924,000	7,750,960	3,562,455,266
Depreciation in period	*1,854,413,406*	*1,588,366,900*	*111,924,000*	*7,750,960*	*3,562,455,266*
Decrease in period	-	-	-	-	-
Ending balance of period	**46,306,213,610**	**73,047,710,273**	**5,427,080,019**	**748,715,960**	**125,529,719,862**
Net book value					
Beginning balance	***18,830,957,265***	***9,001,235,922***	***298,416,909***	***29,856,000***	***28,160,466,096***
Ending balance	***16,976,543,859***	***7,412,869,022***	***186,492,909***	***86,855,040***	***24,662,760,830***

Residual value of tangible fixed assets is used as collateral for loans as at 30th June 2026 is VND 4,154,278,959 (refer to the Notes No. VIII.5),

(*) In which: The Company has temporarily recorded an increase in value of buildings and structures at the Suoi Rao Clay Mine under the Chau Duc Plant Project due to the mine has been exploited from October 2025 and adjustments (if any) will be made upon the official final settlement, Details are as follows:

Assets	Depreciation commencement year	Historical cost
Access road to Suoi Rao clay mine	31st October 2025	10,097,258,903
Suoi Rao clay mine site office	31st October 2025	181,953,164
Waste storage warehouse	31st October 2025	37,579,069
Total		**10,316,791,136**

8. Intangible fixed assets

	Land-use right (*)	Other intangible fixed assets	Total
Historical cost			
Beginning balance	**36,431,595,502**	**692,025,000**	**37,123,620,502**
Increase in period	-	-	-
Decrease in period	-	-	-
Ending balance of period	**36,431,595,502**	**692,025,000**	**37,123,620,502**
In which: fully amortized fixed assets but still be used	*1,890,153,404*	*692,025,000*	*2,582,178,404*
Amortization			
Beginning balance	**21,478,691,016**	**692,025,000**	**22,170,716,016**
Increase in period	1,034,272,686	-	1,034,272,686
Amortization in period	*1,034,272,686*	-	*1,034,272,686*
Decrease in period	-	-	-
Ending balance of period	**22,512,963,702**	**692,025,000**	**23,204,988,702**
Net book value			
Beginning balance	***14,952,904,486***	**-**	***14,952,904,486***
Ending balance of period	***13,918,631,800***	**-**	***13,918,631,800***

(*) Details of land-use rights include:

No,	Certificate No,	Address	Term	Historical cost	Residual value
1	BL 907395	My Xuan commune, Tan Thanh district, Ba Ria - Vung Tau province (currently Phu My ward, HCMC)	14 years (until 28th March 2027)	20,856,076,298	1,489,721,430
2	BA 657233	Hac Dich commune, Tan Thanh district, Ba Ria - Vung Tau province (currently Tan Thanh ward, HCMC)	38 years (until year 2047 and 2048)	2,410,731,800	1,515,415,418
3	R545929 (**)	My Xuan commune, Tan Thanh district, Ba Ria - Vung Tau province (currently Phu My ward, HCMC)	22 years (until 18th December 2025)	985,575,415	-
4	BC 369208 (**)	My Xuan commune, Tan Thanh district, Ba Ria - Vung Tau province (currently Phu My ward, HCMC)	22 years (until 18th December 2025)	725,814,360	-

No,	Certificate No,	Address	Term	Historical cost	Residual value
5	DB318924 DB318925	My Xuan commune, Tan Thanh district, Ba Ria - Vung Tau province (currently Phu My ward, HCMC)	- Commercial and service land: until 11th September 2057; - Land for perennial crops: until 18th February 2050,	350,178,000	350,178,000
6	BA 657232 (**)	Hac Dich commune, Tan Thanh district, Ba Ria - Vung Tau province (currently Tan Thanh ward, HCMC)	22 years (until 18th December 2025)	178,763,629	-
7	HĐCN 01/27/2020	The Suoi Rao Clay Mine Project (Hamlet 3, Xuan Son commune, HCMC)	20 years (until 31st October 2045)	10,924,456,000	10,563,316,952
Total				**36,431,595,502**	

(**) As at 30th June 2026, a number of Certificates of land-use rights have expired. Currently, the Company is carrying out procedures to request an extension of the land lease period; however, approval decisions from the competent authorities have not yet been granted, Details of land lease contracts are as follows:

- Land Lease Contract No. 25HĐ/TĐ dated 04th August 2004, signed with the Department of Agriculture and Environment of Ho Chi Minh city (formerly the Department of Natural Resources and Environment of Ba Ria - Vung Tau Province), with a lease term of 22 years starting from 18th December 2003;
- Land Lease Contract No. 26HĐ/TĐ dated 04th August 2004, signed with the Department of Agriculture and Environment of Ho Chi Minh city (formerly the Department of Natural Resources and Environment of Ba Ria - Vung Tau Province), with a lease term of 22 years starting from 18th December 2003;
- Land Lease Contract No. 28HĐ/TĐ dated 04th August 2004, signed with the Department of Agriculture and Environment of Ho Chi Minh city (formerly the Department of Natural Resources and Environment of Ba Ria - Vung Tau Province), with a lease term of 22 years starting from 18th December 2003.

Residual value of intangible fixed assets is used as collateral for loans as at 30th June 2026 is VND 1,515,415,418 (refer to the Notes No. V.17).

9. Long-term assets in progress

	Ending balance of period		Beginning balance	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Long-term construction-in-progress	-	-	-	-
Construction-in-progress	***48,301,864,236***	-	***48,219,056,736***	-
Clay Mining Project; Chau Duc Brick Factory	40,112,678,959	-	40,112,678,959	-
Clay Mining Project; My Xuan Brick Factory	8,106,377,777	-	8,106,377,777	-
Construction of the clay crushing system conveyor belt for Line 2	82,807,500	-	-	-
Total	**48,301,864,236**	**-**	**48,219,056,736**	**-**

10. Short-term trade payables

	Ending balance of period	Beginning balance
Payables to related parties	***2,685,130,863***	***2,903,771,982***
Phu My Xuan Co,, Ltd,	2,685,130,863	2,903,771,982
Payables to other suppliers	***5,296,568,177***	***3,047,465,973***
Hung Vu Co,, Ltd,	1,860,548,940	-
Trong Phat Co,, Ltd,	1,461,626,481	-
Long Hung Phat Phu My Co,, Ltd,	754,926,408	260,558,661
Hong Phat Tailor Co,, Ltd,	403,380,000	-
Others	816,086,348	2,786,907,312
Total	**7,981,699,040**	**5,951,237,955**

As at 30th June 2026, the Company has no unpaid overdue debts.

11. Short-term advance payments from customers

	Ending balance of period	Beginning balance
Advance payments from related parties	-	-
Advance payments from other customers	***626,906,996***	***887,436,609***
Hoang Lam Trading Corporation	116,861,710	-
Others	510,045,286	887,436,609
Total	**626,906,996**	**887,436,609**

12. Dividends and profits payable

	Ending balance of period	Beginning balance
Dividends payable	140,417,220	201,458,140
Total	**140,417,220**	**201,458,140**

As at 30th June 2026, dividends payable to shareholders amounted to VND 140,417,220 arising from several shareholders who have not yet completed the procedures to receive their dividends. The Company will make payment immediately upon completion of the required procedures by the shareholders.

13. Tax and statutory obligations

	Beginning balance		Arising during period		Ending balance of period	
	Payable	Receivable	Payable	Already paid	Payable	Receivable
Value Added Tax (VAT)	897,370,435	-	3,576,017,757	(3,516,990,274)	956,397,918	-
Corporate Income Tax (CIT)	1,513,404,257	-	2,974,948,624	(2,293,404,257)	2,194,948,624	-
ersonal Income Tax (PIT)	67,499,651	-	908,593,349	(421,684,332)	554,408,668	-
Resource tax	252,011,655	-	1,464,278,109	(1,495,199,719)	221,090,045	-
Property tax and land rent	494,114,880	-	415,648,613	(207,824,307)	701,939,186	-
Fees, charges and other payables	312,135,344	-	248,275,687	(300,533,756)	259,877,275	-
Cộng	**3,536,536,222**	**-**	**9,587,762,139**	**(8,235,636,645)**	**4,888,661,716**	**-**

Value added tax (VAT)

The Company pay value added tax in accordance with deduction method at rate of 8% and 10%.

Other taxes

The Company has declared and paid under regulations.

14. Payables to employees

	Ending balance of period	Beginning balance
Wages and salary payable	8,081,287,853	3,209,221,445
Total	**8,081,287,853**	**3,209,221,445**

15. Short-term accruals

	Ending balance of period	Beginning balance
Mineral resource exploitation rights fee for 2025 at Suoi Rao Clay Mine, Chau Duc	608,754,000	-
Interest expenses	33,005,628	-
Total	**641,759,628**	**-**

16. Other short-term payables

	Ending balance of period	Beginning balance
Social insurance, Health insurance, Trade union's expenditure	42,861,600	82,232,060
Others	17,326,139	17,690,013
Total	**60,187,739**	**99,922,073**

17. Short-term loans and finance lease liabilities

	Ending balance of period		Beginning balance	
Details	Amount	Ability to repay	Amount	Ability to repay
Loans and finance lease liabilities payable to other organizations, individuals	***1,000,000,000***	***1,000,000,000***	-	-
Short-term loans from banks	1,000,000,000	1,000,000,000	-	-
JS Commercial Bank for Investment and Development of Vietnam (BIDV) – Phu My branch (*)	*1,000,000,000*	*1,000,000,000*	-	-
Total	**1,000,000,000**	**1,000,000,000**	-	-

(*) The loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Phu My branch according to the Credit Contract No. 01/2026/1509034/HĐTD dated 25th May 2026. Details are as follows:

- Credit limit : VND 20,000,000,000;
- Purpose of use : supplement working capital and issue guarantees to serve production and business;
- Limit period : 12 months from the date of signing this contract;
- Loan interest rate : determined on each specific credit contract, guarantee contract and L/C issued;
- Collateral : the loan is secured by:
  + Right to exploit clay under the Decision No. 2457/QĐ dated 21st July 2008, the License No. 21/GP-UBND dated 28th March 2007 according to the Property Mortgage Contract No. 01/2013/1509034/HĐ dated 20th May 2013, which is amended and supplemented according to the Mortgage Contract No. 01/2017/150934/SĐBS dated 10th August 2017 (refer to the Notes No. V.8);
  + Total value of inventory (refer to the Notes No. V.5);

+ Total balance of deposit accounts in VND and foreign currencies of the borrower and at other credit institutions (refer to the Notes No. V.1);
+ Receivables under contracts signed between the borrower and other partners of which the borrower is the beneficiary (refer to the Notes No. V.2),

Details of loans incurred during period:

	Beginning balance	Loan amount incurred during period	Loan amount already paid during period	Ending balance of period
Loans and finance lease liabilities payable to other organizations, individuals	**-**	***11,372,730,668***	***(10,372,730,668)***	***1,000,000,000***
Short-term loans from banks	-	11,372,730,668	(10,372,730,668)	1,000,000,000
JS Commercial Bank for Investment and Development of Vietnam (BIDV) – Phu My branch	-	*4,651,372,350*	*(3,651,372,350)*	*1,000,000,000*
JS Commercial Bank for Foreign Trade of Vietnam (Vietcombank)	-	*6,721,358,318*	*(6,721,358,318)*	-
Total	**-**	**11,372,730,668**	**(10,372,730,668)**	**1,000,000,000**

18. Bonus and welfare funds

Details	Beginning balance	Increase due to make appropriation from profit	Spending during period	Ending balance of period
Bonus fund	4,240,535,747	2,277,803,432	(4,174,888,000)	2,343,451,179
Welfare fund	2,113,582,054	227,780,343	(1,289,485,000)	1,051,877,397
Bonus fund to the Executive Board	438,474,973	11,510,453	(449,985,426)	-
Total	**6,792,592,774**	**2,517,094,228**	**(5,914,358,426)**	**3,395,328,576**

19. Owners' equity

a. *The movement on owners' equity*

Items	Owners' invested equity	Treasury stocks	Development & investment funds	Other funds of the owner's capital	Undistributed earnings after tax	Total
As at 01st January 2025	**90,406,970,000**	**(62,460,000)**	**4,496,329,753**	**2,449,439,018**	**21,984,360,221**	**119,274,638,992**
Profit in period	-	-	-	-	6,330,474,188	6,330,474,188
Appropriation to funds and dividend distribution from 2024 profit	-	-	-	-	(331,106,552)	(331,106,552)
Provisional appropriation to funds and interim dividend distribution from 2025 profit	-	-	253,218,968	-	(1,645,923,289)	(1,392,704,321)
As at 30th June 2025	**90,406,970,000**	**(62,460,000)**	**5,080,655,273**	**2,780,545,570**	**23,660,912,594**	**121,866,623,437**
As at 01st January 2026	**90,406,970,000**	**(62,460,000)**	**5,528,996,263**	**2,780,545,570**	**15,254,734,129**	**113,908,785,962**
Profit in period	-	-	-	-	11,389,017,159	11,389,017,159
Appropriation to funds and dividend distribution from 2025 profit	-	-	-	-	(10,852,851,653)	(10,852,851,653)
Provisional appropriation to funds from 2025 profit (*)	-	-	227,780,343	-	(2,733,364,118)	(2,505,583,775)
As at 30th June 2026	**90,406,970,000**	**(62,460,000)**	**5,756,776,606**	**2,780,545,570**	**13,057,535,517**	**111,939,367,693**

(*) The Company temporarily distributes 2026 profit according to the plan approved by the General Meeting of Shareholders No. 01/NQ.ĐHĐCĐ.2026 dated 23rd April 2026, the official figures will be approved at the General Meeting of Shareholders in 2027.

b. *Details of the owners' invested equity*

	According to the Certificate of Business Registration		Contributed charter capital (VND)	Differences (VND)
	VND	Proportion (%)		
Shareholders' capital contributions	90,406,970,000	100%	90,406,970,000	-
Total	**90,406,970,000**	**100%**	**90,406,970,000**	**-**

c. *Transactions on capital with owners and distribution of dividends and profit*

	Current period	Previous period
- Owners' invested equity		
+ *Beginning balance*	*90,406,970,000*	*90,406,970,000*
+ *Increase in period*	-	-
+ *Decrease in period*	-	-
+ *Ending balance of period*	*90,406,970,000*	*90,406,970,000*
- Dividends and profit already divided	(10,472,811,340)	-

d. Stocks

	Ending balance of period	Beginning balance
Number of stocks being registered to issue	9,040,697	9,040,697
Number of stocks already issued / public offering	9,040,697	9,040,697
- *Common stocks*	*9,040,697*	*9,040,697*
Number of buy-back stocks	(6,246)	(6,246)
- *Common stocks*	*(6,246)*	*(6,246)*
Number of outstanding stocks	9,034,451	9,034,451
- *Common stocks*	9,034,451	9,034,451
Nominal value of outstanding stocks (VND/stock)	10,000	10,000

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

a. Total revenues

Details	Current period	Previous period
Burnt clay tiles	94,460,351,456	69,677,518,108
- Wall bricks	*55,954,685,528*	*35,442,923,675*
- Decorative products	*38,505,665,928*	*34,234,594,433*
Colored cement roof tiles	8,813,755,549	11,344,825,412
Others	583,126,080	525,773,910
Total	**103,857,233,085**	**81,548,117,430**

b. Details of revenues from sale of goods and rendering of services to related parties

	Current period	Previous period
Building bricks and tiles	20,388,800,502	16,019,988,512
Rental of machinery and equipment	293,097,625	327,272,730
Others	235,483,000	253,022,823
Total	**20,917,381,127**	**16,600,284,065**

2. Cost of goods sold

Details	Current period	Previous period
Burnt clay tiles	60,434,034,417	47,083,273,573
- Wall bricks	*34,864,013,946*	*23,757,119,025*
- Decorative products	*25,570,020,471*	*23,326,154,548*
Colored cement roof tiles	7,863,178,129	10,121,313,288
Others	214,082,335	175,749,683
Total	**68,511,294,881**	**57,380,336,544**

3. Income from financial activities

Details	Current period	Previous period
Interest on deposits	23,103,864	2,212,808
Interest on environmental protection deposit	11,154,452	-
Total	**34,258,316**	**2,212,808**

4. Expenses from financial activities

Details	Current period	Previous period
Interest expenses	89,252,399	418,946,728
Total	**89,252,399**	**418,946,728**

5. Selling expenses

Details	Current period	Previous period
Wage and salary	3,966,931,860	3,078,388,980
Materials, packaging	2,337,339,474	1,685,686,555
Tools, equipments	425,284,659	264,546,575
Outsourcing expenses	5,461,937,538	3,529,434,120
Others	136,657,544	89,320,852
Total	**12,328,151,075**	**8,647,377,082**

6. General & administration expenses

Details	Current period	Previous period
Wage and salary	6,973,960,703	5,348,968,204
Management materials	149,848,670	-
Office equipments	37,957,259	34,688,699
Depreciation/Amortization of fixed assets	1,348,960	-
Taxes and duties	207,824,316	516,201,216
Outsourcing expenses	471,284,100	649,697,161
Others	594,754,322	624,800,224
Total	**8,436,978,330**	**7,174,355,504**

7. Current Corporate income tax (CIT) expenses

The Company must pay corporate income tax on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

Details	Current period	Previous period
Total pre-tax accounting profit	**14,363,965,783**	**7,966,276,182**
Increase/Decrease adjustments of accounting profit to determine profit subject to corporate income tax:	510,777,342	310,824,882
Increase adjustments	510,777,342	310,824,882
Expenses without valid documents	*510,777,342*	*310,824,882*
Decrease adjustments	-	-
Taxable income	***14,874,743,125***	***8,277,101,064***
Transferring losses and offsetting gains/losses	-	-
Taxed income	***14,874,743,125***	***8,277,101,064***
Current Corporate income tax (CIT) rate	20%	20%
CIT payable under ordinary tax rate	2,974,948,624	1,655,420,213
Additional CIT from previous years	-	(19,618,219)
Corporate income tax (CIT) payable	**2,974,948,624**	**1,635,801,994**

8. Gains on stock

	Current period	Previous period
Accounting profit after Corporate income tax	**11,389,017,159**	**6,330,474,188**
Increase/decrease adjustments accounting profit to determine profit/loss is distributed to shareholders who own common stocks:	(2,505,583,775)	(1,723,810,873)
- *Make appropriation of bonus and welfare funds* (*)	*(2,505,583,775)*	*(1,723,810,873)*
Profit or loss is allocated for shareholders holding common stock	**8,883,433,384**	**4,606,663,315**
Average outstanding common stocks during year (stock)	9,034,451	9,034,451
Gains on stock (VND/stock)	**983**	**510**

(*) The Company temporarily calculates the Bonus and welfare funds from the 2026 profit after tax based on the Resolution of the General Meeting of Shareholders No. 01/NQ.ĐHĐCĐ.2026 dated 23rd April 2026.

9. Diluted gains on stock

	Current period	Previous period
Profit is allocated for shareholders holding common stock to calculate gains on stock	8,883,433,384	4,606,663,315
Increase/decrease adjustments of profit:		-
Profit to calculate diluted gains on stock	8,883,433,384	4,606,663,315
Number of common stocks used to calculate diluted gains on stock (stock)	9,034,451	9,034,451
Diluted gains on stock (VND/stock)	**983**	**510**

10. Expenses from operating activities by nature

Details	Current period	Previous period
Raw materials and supplies	25,710,423,575	18,399,115,756
Wage and salary	32,489,810,217	22,572,578,757
Depreciation/Amortization of fixed assets	4,596,727,952	4,555,283,982
Outsourcing expenses	18,835,255,608	8,640,842,220
Others	3,084,193,233	1,317,998,555
Total	**84,716,410,585**	**55,485,819,270**

VII. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM CASH FLOW STATEMENT (CURRENCY: VND)

1. Non-monetary transactions

During period, the Company has not incurred non-monetary transactions.

2. Cash and cash equivalents held by the Company that is not available for use

During period, the Company has not incurred cash and cash equivalents held by the Company that is not available for use.

3. Proceeds from borrowings

Proceeds from borrowings is under common contractual arrangements (refer to the Notes No. V.17)

4. Repayments of borrowing principal

Repayments of borrowing principal is under common contractual arrangements (refer to the Notes No. V.17)

VIII. OTHER INFORMATION (CURRENCY: VND)

1. Contingent assets

The Company has not incurred contingent assets would affect the financial statements, which need any adjustments to the figures or disclosures in the interim financial statements.

2. Contingent liabilities

The Company has not incurred contingent liabilities would affect the financial statements, which need any adjustments to the figures or disclosures in the interim financial statements.

3. Transactions and balances with related parties

The Company's related parties include: members of key management, individuals related to members of key management and other related parties.

3a. ***Transactions and balances with members of key management and individuals related to members of key management (including the Board of Management, the Supervisory Board and the Board of Directors)***

During year, the Company has no transaction on sale of goods and rendering of services with members of key management and individuals related to members of key management.

3b. ***Salary and remuneration of members of key management:***

Remuneration of members of the Board of Management:		**Current period**	**Previous period**
Full name	***Position***		
Mr. Du Quoc Trung	Chairperson	120,000,000	120,000,000
Mr. Nguyen Van Son	Member	48,000,000	48,000,000
Mr. Nguyen Huu Quang	Member	48,000,000	48,000,000
Mr. Nguyen Van Hieu	Member	48,000,000	48,000,000
Ms Nguyen Thi Phuong Quyen	Member	48,000,000	48,000,000
Ms Tran Thi Bich	Company Secretary	12,000,000	12,000,000
Total		**324,000,000**	**324,000,000**

Remuneration of members of the Supervisory Board		**Current period**	**Previous period**
Full name	***Position***		
Mr. Pham Van Hau	Head of board	48,000,000	48,000,000
Mr. Nguyen The Do	Member	42,000,000	42,000,000
Mr. Luu Thanh Binh	Member	42,000,000	42,000,000
Total		**132,000,000**	**132,000,000**

Salary, bonus:		**Current period**	**Previous period**
Full name	***Position***		
The Board of Directors		*1,088,714,274*	*841,074,182*
Mr. Nguyen Van Son	General Director	580,188,500	454,214,273
Mr. Nguyen Van Hieu	Deputy General Director	508,525,774	386,859,909
Other managers		*1,296,801,479*	*990,373,275*
Total		**2,385,515,753**	**1,831,447,457**

3c. ***Transactions and balances with other related parties***

Other related parties	**Relationship**
1. Phu My Xuan Co., Ltd.	Chairperson of Phu My Xuan Co., Ltd. is member of the Board of Management of GMX
2. Dai Huu Investment and Trading Co., Ltd.	Head of Supervisory Board of Dai Huu Investment and Trading Co., Ltd. is member of the Board of Management of GMX
3. Tan Quang Cuong – Binh Thuan Investment JSC	Member of the Board of Management of Tan Quang Cuong – Binh Thuan Investment JSC is member of the Board of Management cum General Director of GMX
4. Hoc Minh Thanh Service Trading Co., Ltd.	Director of Hoc Minh Thanh Service Trading Co., Ltd. is the younger brother of the GMX's General Director.
5. Gia Thang Construction Investment JSC	Chairperson and Human Resources Director of Gia Thang Construction Investment JSC are members of the Board of Management of GMX

Other related parties	**Relationship**
6. Gia Thy Investment JSC	General Director and Chief Financial Officer of Gia Thy Investment JSC are member of the Board of Management and Head of Supervisory Board of GMX, respectively.
7. Gia Vo Production – Trading JSC	Vice Chairperson of Gia Vo Production – Trading JSC is Head of Supervisory Board of GMX
8. Gia Phan Construction Equipments Corporation	Chairperson of Gia Phan Construction Equipments Corporation is member of the Board of Management of GMX

Transactions and balances with other related parties

	Current period	**Previous period**
❖ ***Phu My Xuan Co,, Ltd,***		
Sale of goods and services	2,622,443,761	3,022,270,561
Purchase of goods and services	16,933,275,849	18,952,030,564
❖ ***Dai Huu Investment and Trading Co,, Ltd,***		
Sale of goods and services	69,120,140	69,086,160
❖ ***Tan Quang Cuong – Binh Thuan Investment JSC***		
Sale of goods and services	178,539,885	106,347,130
❖ ***Hoc Minh Thanh Service Trading Co,, Ltd,***		
Sale of goods and services	17,892,203,154	13,402,580,214
❖ ***Gia Phan Construction Equipments Corporation***		
Sale of goods and services	155,074,187	-

Balances with related parties **are presented** ***in the Notes No. V.2 and V.10.***

4. Segment reporting

4a. Segment reporting according to the business field

Current period	**Burnt clay tiles**	**Colored cement roof tiles**	**Other activities**	**Total**
Net revenues from sale of goods & rendering of services	94,460,351,456	8,813,755,549	583,126,080	103,857,233,085
Cost of goods sold	60,434,034,417	7,863,178,129	214,082,335	68,511,294,881
Gross profit	**34,026,317,039**	**950,577,420**	**369,043,745**	**35,345,938,204**
Previous period				
Net revenues from sale of goods & rendering of services	69,677,518,108	11,344,825,412	525,773,910	81,548,117,430
Cost of goods sold	47,083,273,573	10,121,313,288	175,749,683	57,380,336,544
Gross profit	**22,594,244,535**	**1,223,512,124**	**350,024,227**	**24,167,780,886**

4b. Segment reporting according to the business field

During period, all of the Company's activities take place within the territory of Vietnam.

5. Collateral

The loan from Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Phu My branch is secured by:

+ Right to exploit clay under the Decision No 2457/QĐ dated 21st July 2008, the License No. 21/GP-UBND dated 28th March 2007 according to the Property Mortgage Contract No. 01/2013/1509034/HĐ dated 20th May 2013, which is amended and supplemented according to the Mortgage Contract No. 01/2017/150934/SĐBS dated 10th August 2017 (refer to the Notes No. V.8);
+ Total value of inventory (refer to the Notes No. V.5);
+ Total balance of deposit accounts in VND and foreign currencies of the borrower and at other credit institutions (refer to the Notes No. V.1);
+ Receivables under contracts signed between the borrower and other partners of which the borrower is the beneficiary (refer to the Notes No. V.2).

The Company's assets mortgaged at Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Vung Tau branch have not been released from mortgage as at 30th June 2026 (the Company has prepaid all loans in full); details are as follows:

+ Land-use right in Hac Dich commune, Tan Thanh district, Ba Ria - Vung Tau province (currently Tan Thanh ward, HCMC) and all construction works of My Xuan Brick Tile Pottery Construction Factory (line III area): Certificate of land use rights, house ownership rights and other assets attached to land No. BA 657233 dated 24th June 2010 granted by Ba Ria - Vung Tau province Department of Natural Resources and Environment in the name of My Xuan Brick Tile Pottery Construction JSC (refer to the Notes No. V.8);
+ All construction works belong to My Xuan Brick Tile Pottery Construction Factory (line II area and construction of unburnt colored cement tile production line): Certificate of land use rights, house ownership rights and other assets attached to land No. BA 657232 dated 24th June 2010 granted by Ba Ria - Vung Tau province Department of Natural Resources and Environment in the name of My Xuan Brick Tile Pottery Construction JSC (refer to the Notes No. V.7);

+ Right to exploit My Xuan 1 clay mine, My Xuan commune, Tan Thanh district, Ba Ria - Vung Tau province (currently Phu My ward, HCMC) under the Resource Exploitation Mortgage Contract No. 02-2017/HĐTC-MX dated 01st August 2017 signed between the Customer and the Bank (refer to the Notes No. V.8);
+ Machinery and equipment belonging to: Line II; Unburnt colored cement tile production line and Line III of My Xuan Brick Tile Pottery Construction Factory under the Machinery and equipment Mortgage Contract No. 03-2017/HĐTC-MX dated 01st August 2017 (refer to the Notes No. V.7);
+ Grinding and mixing machine line at the Brick factory of My Xuan Brick Tile Pottery Construction JSC under the Machinery and equipment Mortgage Contract No. 01-2020/HĐTC-MX dated 30th September 2020 (refer to the Notes No. V.7).

6. Comparative figures

Application of the new accounting system

As presented in the Notes No. III.1, from 01st January 2026, the Company has applied the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance providing guidance on the Enterprise Accounting System, which replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 of the Ministry of Finance and other relevant circulars. The Company has restated the comparative figures in accordance with the provisions of this new Enterprise Accounting System.

7. Going-concern assumption

As at the date of the interim financial statements, there is not any factor which affect the going-concern assumption of the Company. Therefore, the interim financial statements for the six-month period ended 30th June 2026 are prepared on the basis of the going-concern assumption.

8. Subsequent events

In the opinion of the Board of Directors, the Company's interim financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the interim financial statements.

Ho Chi Cinh city, 06th August 2026

Prepared by	Chief Accountant	General Director
LUU THI MAI	TRAN THI CANH	NGUYEN VAN SON

MY XUAN BRICK TILE POTTERY AND CONSTRUCTION JOIN STOCK COMPANY

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No.: 55/CV.GMX-2026

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

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Ho Chi Minh City, August 6, 2026

*"Re: **Explanation for the difference of over 10% in the semi-annual 2026 business results compared to the same period of the previous year.""***

To: **- VIETNAM STOCK EXCHANGE**
- HANOI STOCK EXCHANGE

In compliance with the information disclosure obligations of listed organizations as stipulated in Circular No. 96/2020/TT-BTC, dated November 16, 2020, of the Ministry of Finance guiding information disclosure on the stock market, My Xuan Brick Tile Pottery and Construction Joint Stock Company hereby provides an explanation for the differences in business results for the semi-annual period of 2026 compared to the same period of 2025 as follows:

Unit: VND

Items	Semi-annual 2026	Semi-annual 2025	Difference	
			Value	%
Net revenue from goods sold and services rendered	103.857.233.085	81.548.117.430	22.309.115.655	27,36%
Profit before tax	14.363.965.783	7.966.276.182	6.397.689.601	80,31%
Net profit after corporate income tax	11.389.017.159	6.330.474.188	5.058.542.971	79,91%

The Company's after-tax profit for the semi-annual period of 2026 increased by 79.91% compared to the same period in 2025 due to the following factors:

- Net revenue for the semi-annual period of 2026 increased by 27.36% compared to the same period in 2025. Due to increased market demand, the consumption volume grew by 36,96% compared to the same period in 2025.

The company has accumulated sufficient raw material inventory to support its production and business plan for 2026 before March 5, 2026 and upwardly adjusted product selling prices during the period. As a result, fluctuations in costs do not significantly impact operational efficiency.

With the efforts of the leadership team and all employees, the company has continuously implemented the strategy of Sslidarity innovation, creativity, and effectiveness to achieve the targets set by the Board of Directors and the General Shareholders' Meeting.

This is the explanation from My Xuan Brick Tile Pottery and Construction Joint Stock Company regarding the semi-annual 2026 business results, which show a change of over 10% in semi-annual 2026 business results compared to the same period in 2025.

Respectfully reported.

Recipients:
- As Above
- AD
- Accounting and Finance Department

GENERAL DIRECTOR

M.S.D.N: 3500640956 CÔNG TY CỔ PHẦN GẠCH NGÓI GỐM XÂY DỰNG MỸ XUÂN T.C.P THÀNH PHỐ HỒ CHÍ MINH