Form No. 02

DEVELOPMENT INVESTMENT CONSTRUCTION (DIC) NUMBER 2 JOINT STOCK COMPANY

No.: 161 /CV-DIC No2

Re: Periodic information disclosure Audited financial statements for the first six months of 2026

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Ho Chi Minh city, August, 8th , 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance guiding the disclosure of information on the securities market, Development Investment Construction (DIC) Number 2 Joint Stock Company discloses the audited financial statements (FS) for the first six months of 2026 to the Hanoi Stock Exchange as follows:

1. Name of the organization: Development Investment Construction (DIC) Number 2 Joint Stock Company.
- Stock code: DC2
- Address: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City
- Telephone: 0254 361 39 44;
- Email: chungdic2@gmail.com; Website: www.dic2.vn

2. Content of the disclosed information:
- Audited financial statements for the first six months of 2026

Separate financial statements (applicable where the listed entity has no subsidiaries and is not an upper-level accounting unit with dependent units): Separate financial statements;

Consolidated financial statements (the listed company has subsidiaries);

Combined financial statements (where the listed entity has dependent accounting units maintaining separate accounting systems).

- Cases subject to explanation requirements are as follows:

+ The audit organization issues an opinion other than an unqualified opinion on the financial statements (for the audited financial statements):

Yes ☐ No ☐

Explanation document in case of "Yes":

Yes ☐ No ☐

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN - XÂY DỰNG (DIC) SỐ 2

+ Profit after tax in the reporting period differs by 5% or more before and after audit, or changes from a loss to a profit or vice versa (for the audited financial statements for the first six months of 2026):

Yes ☑ No ☐

Explanation document in case of "Yes":

Yes ☑ No ☐

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

Yes ☐ No ☐

Explanation document in case of "Yes":

Yes ☐ No ☐

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

Yes ☐ No ☐

Explanation document in case of "Yes":

Yes ☐ No ☐

This information has been published on the company's website on: August, 8th, 2026 at the link: https://dic2.vn/

3. Report on transactions with a value of 35% or more of total assets for the first six months of 2026

In cases where the listed company has any transactions, a full report shall be provided on the following details:

- Transaction details: None
- Proportion of transaction value/total asset value of the enterprise (%) (*based on the latest financial statements):* None
- Date of transaction completion: None

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

Representative of the organization

AUTHORIZED INFORMATION DISCLOSURE OFFICER

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN - XÂY DỰNG (DIC) SỐ 2

Tran Van Chung

Attached documents:

- Audited financial statements for the first six months of 2026 ;

- Explanatory document.t

DEVELOPMENT INVESTMENT CONSTRUCTION NUMBER 2 JOINT STOCK COMPANY

Interim Financial Statements

For the accounting period from January 1, 2026, to June 30, 2026

Reviewed

Auditing Firm:

SOUTHERN AUDITING & ACCOUNTING FINANCIAL CONSULTING SERVICES CO.LTD.
MEMBER OF THE INTERNATIONAL AUDITING ORGANIZATION MSI GLOBAL ALLIANCE
29 Vo Thi Sau, Tan Dinh Ward, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 **Fax: (028) 3820 5942**
Email: info@aascs.com.vn **Website: www.aascs.com.vn**

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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Development Investment Construction Number 2 Joint Stock Company (hereinafter referred to as the "Company") presents its report and the Company's financial statements for the six-month accounting period ending on June 30, 2026.

COMPANY

Development Investment Construction Number 2 Joint Stock Company operates under the Enterprise Registration Certificate and Tax Registration for Joint Stock Company No. 3500707730, initially registered on June 28, 2005; the 20th amendment was registered on July 24, 2026, issued by the Business Registration Office, Department of Finance, Ho Chi Minh City.

Head office: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.

Phone: 0254 3613944; Fax: 0254 3584864

Email: infor@dic2.vn.

The total number of employees of the Company as of June 30, 2026, is 87.

The Company's business activities: Construction of civil and industrial works.

Business sectors

The main activities of the Company: Construction of civil and industrial works.

Subsequent Events after the Financial Statement Closing Date

There were no significant events occurring after the reporting period that require adjustment or disclosure in the Financial Statements.

OPERATING RESULTS

The operating results for the first six months of 2026 and the financial position as of June 30, 2026, are presented in the accompanying interim financial statements.

SUBSEQUENT EVENTS AFTER THE FINANCIAL STATEMENT CLOSING DATE

Events occurring after the accounting closing date for the preparation of the financial statements are fully presented in Section VIII.2 of the Notes to the Financial Statements.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AND SUPERVISORY BOARD

Members of the Board of Directors during the period and as of the date of this report are as follows:

The Board of Directors during the period and as of the date of this report is as follows:

Mr. Pham Duc Dung	Chairman	From April 25, 2024
Mr. Dinh Trung Hieu	Member	Until April 24, 2024
Ms. Tran Thi Thu	Member	From April 25, 2024
Mr. Le Hai Chau	Member	From April 25, 2024

The Board of Management during the period and as of the date of this report is as follows:

Mr. Vu Gia Tan	Director
Mr. Tran Van Chung	Deputy Director
Mr. Ngo Van Lenh	Deputy Director

The Supervisory Board during the period and as of the date of this report is as follows:

Mr. Tran Van Hau	Head of the Board	Until January 1, 2024
Mr. Tran Thanh Lam	Member	Until April 1, 2024
Ms. Vuong Thanh Hai	Member	From April 25, 2024
Ms. Pham Thi Hong Bich	Head of the Board	From April 25, 2024
Ms. Phan Thanh Nu Dieu Trang	Member	From April 25, 2024

Legal representative

The legal representative of the Company during the period and up to the date of this report is as follows:

Mr. Pham Duc Dung	Chairman

REPORT OF THE BOARD OF DIRECTORS

According to the above list, no one in the Board of Directors, Board of Management, and Supervisory Board has used the power entrusted to them in managing and operating the Company to gain any benefits other than the usual benefits from holding shares like other shareholders.

AUDITOR

Southern Auditing and Accounting Financial Consulting Services Company Limited (AASCS) was appointed to review the interim financial statements for the Company.

DECLARATION OF THE BOARD OF DIRECTORS' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for preparing the financial statements that give a true and fair view of the Company's operations, business results, and cash flows during the period. In preparing the financial statements, the Company's Board of Directors commits to complying with the following requirements:

- Establishing and maintaining internal controls as determined necessary by the Board of Directors and Board of Management to ensure that the financial statements are free from material misstatement, whether due to fraud or error;
- Selecting appropriate accounting policies and applying these policies consistently.
- Making reasonable and prudent assessments and forecasts.
- The applicable accounting standards are adhered to by the Company, with no material misapplications requiring disclosure and explanation in these financial statements.
- Preparing the financial statements on a going concern basis, except where it is inappropriate to assume that the Company will continue in business.

The Company's Board of Directors ensures that accounting records are maintained to reflect the Company's financial position with accuracy and fairness at any time and ensures that the financial statements comply with the current State regulations. They are also responsible for safeguarding the Company's assets and implementing appropriate measures to prevent and detect fraud and other irregularities.

The Company's Board of Directors commits that the financial statements reflect a true and fair view of the Company's financial position as of June 30, 2026, the business results, and cash flows for the six-month accounting period ending June 30, 2026, in accordance with Vietnamese accounting standards and relevant current regulations.

APPROVAL OF THE FINANCIAL STATEMENTS

We, the Board of Directors of Development Investment Construction Number 2 Joint Stock Company, approve the financial statements for the six-month accounting period ending June 30, 2026.

Ho Chi Minh City, 3rd August 2026

For & on behalf of the Board of Management

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN - XÂY DỰNG (DIC) SỐ 2

Pham Duc Dung
Chairman of the Board of Directors

No.641/BCSX-TC/2026/AASCS

INDEPENDENT AUDITOR'S REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, Board of Directors, and Board of Management**
DEVELOPMENT INVESTMENT CONSTRUCTION NUMBER 2 JSC

We have reviewed the accompanying interim financial statements of Development Investment Construction Number 2 Joint Stock Company, prepared in Ho Chi Minh City on 3 August 2026, as set out from pages 05 to 30, comprising the interim financial position as at 30 June 2026, the interim income statement, the interim cash flow statement for the six-month accounting period then ended, and the notes to the interim financial statements.

Responsibilities of the Board of Directors

The Board of Directors is responsible for the preparation and fair presentation of the interim financial statements in accordance with accounting standards, the Vietnamese enterprise accounting regime, and relevant legal regulations related to the preparation and presentation of interim financial statements. They are also responsible for internal control as determined necessary by the Board of Directors to ensure that the preparation and presentation of interim financial statements are free from material misstatement, whether due to fraud or error.

Responsibilities of the Auditor

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

The review of interim financial information involves performing interviews, primarily with those responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese auditing 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 statements do not present fairly, in all material respects, the financial position of the Company as at 30 June 2026, and its results of operations and cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and the relevant statutory requirements applicable to the preparation and presentation of interim financial statements.

Ho Chi Minh City, 7th August, 2026

Southern Auditing and Accounting Financial Consulting Services Limited Company (AASCS)

Deputy General Director

CÔNG TY TNHH DỊCH VỤ TƯ VẤN TÀI CHÍNH KẾ TOÁN VÀ KIỂM TOÁN PHÍA NAM

Nguyen Thi Tuyet

Audit Registration Certificate No.: 0624-2023-142-1

29 Vo Thi Sau Street, District 1, Ho Chi Minh City
Tel: (028) 3820 5944 - (028) 3820 5947 - Fax: (028) 3820 5942
Email: info@aascs.com.vn Website: www.aascs.com.vn

INTERIM STATEMENT OF FINANCIAL POSITION
As at June 30, 2026

Unit: VND

Indicator	Code	Note	End of period	Beginning of year
A-CURRENT ASSETS (100=110+120+130+140+150+160)	**100**		**274,494,749,833**	**301,929,749,341**
I. Cash and cash equivalents	**110**	**V.1**	**2,512,840,388**	**6,942,361,013**
Cash	111		2,512,840,388	6,942,361,013
III. Trade and Other Receivables (Current)	**130**		**153,897,566,808**	**200,678,864,337**
Trade Receivables (Current)	131	V.3	137,890,175,160	171,457,307,531
Prepayments to Suppliers (Current)	132	V.4	8,260,119,073	21,394,272,245
Other Receivables (Current)	135	V.5	8,102,988,214	8,147,420,200
Allowance for Doubtful Accounts (Current)	136	V.6	(355,715,639)	(320,135,639)
IV. Inventories	**140**		**98,937,844,262**	**76,774,919,938**
Inventories	141	V.7	98,937,844,262	76,774,919,938
VI. Other Current Assets	**160**		**19,146,498,375**	**17,533,604,053**
Short-term Prepaid Expenses	161	V.11a	909,020,076	623,171,577
VAT Refundable	162		7,234,538,872	5,907,493,049
Taxes and Other Receivables from the State	163	V.16a	2,939,427	2,939,427
Other Current Assets	165	V.12	11,000,000,000	11,000,000,000
B. NON-CURRENT ASSETS (200=210+220+240+250+260)	**200**		**118,767,717,267**	**108,849,368,108**
I. Trade and Other Receivables (Non-current)	**210**		-	-
II. Fixed Assets	**220**		**51,588,487,781**	**53,447,040,368**
Tangible Assets	221	V.8	13,516,703,745	15,229,116,102
- Historical Cost	*222*		*36,077,759,907*	*36,945,941,716*
- Accumulated Depreciation (*)	*223*		*(22,561,056,162)*	*(21,716,825,614)*
Intangible Assets	227	V.9	38,071,784,036	38,217,924,266
- Historical Cost	*228*		*38,978,285,186*	*38,978,285,186*
- Accumulated Amortization (*)	*229*		*(906,501,150)*	*(760,360,920)*
IV. Construction in progress	**250**	**V.10**	**56,531,401,391**	**46,955,107,176**
Long-term unfinished production and business expenses	251		-	-
Unfinished basic construction expenses	252		56,531,401,391	46,955,107,176
V. Long-term financial assets	**260**	**V.2**	**86,536,620**	**86,536,620**
Investment in other entities	263		151,500,000	151,500,000
Provision for long-term investment impairment in other entities	264		(64,963,380)	(64,963,380)
VI. Other non-current assets	**270**	**V.11b**	**10,561,291,475**	**8,360,683,944**
Long-term prepaid expenses	271		10,561,291,475	8,360,683,944
TOTAL ASSETS (280=100+200)	**280**		**393,262,467,099**	**410,779,117,449**

INTERIM STATEMENT OF FINANCIAL POSITION
As at June 30, 2026

Unit: VND

Indicator	Code	Note	End of period	Beginning of year
C. LIABILITIES (300=310+330)	**300**		**271,731,268,488**	**288,268,692,042**
I. Current liabilities	**310**		**271,731,268,488**	**288,268,692,042**
Trade payables (current)	311	V.14	50,693,128,761	63,128,212,163
Advances from customers (current)	312	V.15	10,588,512,397	13,525,074,934
Dividends and profits payable	313		2,286,622,300	349,501,210
Taxes and other payables to the State (current)	314	V.16b	2,508,382,164	3,563,606,393
Employee payables	315		2,478,793,643	3,778,844,937
Accrued expenses (current)	316	V.17	4,093,447,322	3,145,668,994
Other current payables	320	V.18	533,517,964	275,306,683
Short-term borrowings and finance leases	321	V.13	198,634,543,066	200,642,210,496
Bonus and welfare fund	323		(85,679,129)	(139,733,768)
D. SHAREHOLDERS' EQUITY (400=410+430)	**400**		**121,531,198,611**	**122,510,425,407**
I. Owner's equity	**410**	**V.19**	**121,531,198,611**	**122,510,425,407**
Owner's contributed capital	411		116,436,170,000	113,046,990,000
- Common shares with voting rights	*411a*		*116,436,170,000*	*113,046,990,000*
- Preferred shares	*411b*		-	-
Share premium	412		(143,148,148)	(143,148,148)
Convertible bond options	413		-	-
Development investment fund	418		2,626,051,097	2,626,051,097
Undistributed profit after tax	420		2,612,125,662	6,980,532,458
- Accumulated undistributed profit as of the end of the previous period	*420a*		*456,548,019*	*1,154,768,198*
- Undistributed profit for the current period	*420b*		*2,155,577,643*	*5,825,764,260*
Basic construction investment capital	422		-	-
II. Funding sources and other funds	**430**		-	-
Funding sources	431		-	-
Funding sources formed from fixed assets	432		-	-
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY (440 = 300 + 400)	**440**		**393,262,467,099**	**410,779,117,449**

Ho Chi Minh City, 3rd August 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Pham Thi Thu Hang	Tran Van Chung	Pham Duc Dung

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN XÂY DỰNG (DIC) SỐ 2

INTERIM INCOME STATEMENT

For the six-month accounting period ending June 30, 2026

Unit: VND

Items	Code	Note	This Period	Previous Period
Revenue from sales of goods and provision of services	**01**	**VI.1**	**134,360,890,329**	**91,431,038,234**
Sales deductions	02			-
Net revenue from sales of goods and provision of services (10 = 01-02)	**10**		**134,360,890,329**	**91,431,038,234**
Cost of sales	11	VI.2	114,738,853,993	72,993,182,348
Gross profit from sales of goods and provision of services (20 = 10-11)	**20**		**19,622,036,336**	**18,437,855,886**
Gain/loss from sale, disposal of investment properties	21	VI.3	-	-
Financial income	22	VI.4	340,614,626	235,565,056
Financial expense	23	VI.5	8,737,342,414	5,009,059,453
- In which: Interest expense	*24*		*8,737,342,414*	*5,009,059,453*
Selling expenses	25	VI.8a	330,849,860	69,740,000
Administrative expenses	26	VI.8b	10,111,858,832	8,370,703,048
Operating profit (30 = 20+21+22-(23+25+26))	**30**		**782,599,856**	**5,223,918,441**
Other non-operating income	31	VI.6	3,418,589,417	25,625,706
Other non-operating expense	32	VI.7	86,137,216	549,222
Other profit/loss (40 = 31-32)	**40**		**3,332,452,201**	**25,076,484**
Profit before income tax (50 = 30+40)	**50**		**4,115,052,057**	**5,248,994,925**
Current income tax expense	51	VI.10	1,959,474,414	1,424,316,777
Deferred income tax income	52		-	
Profit after corporate income tax (60 = 50-51)	**60**		**2,155,577,643**	**3,824,678,148**
Basic earnings per share	70	VI.10	113	296
Diluted earnings per share	71	VI.11		

Ho Chi Minh City, 3rd August 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Pham Thi Thu Hang	Tran Van Chung	Pham Duc Dung

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN - XÂY DỰNG (DIC) SỐ 2

INTERIM STATEMENT OF CASH FLOWS

(Direct method)

For the six-month accounting period ending June 30, 2026

Unit: VND

Items	Code	Note	This Year	Last Year
I. Cash flows from operating activities				
Cash received from sales, provision of services, and other revenue	1		166,498,949,484	90,651,851,077
Cash paid to suppliers of goods and services	2		(150,700,733,501)	(122,896,665,205)
Cash paid to employees	3		(15,488,105,966)	(10,108,007,010)
Interest paid	4		(8,524,903,382)	(4,977,940,970)
Income tax paid	5		(3,063,542,770)	(2,702,430,087)
Other cash received from operating activities	6		24,289,372,135	371,196,971
Other cash paid for operating activities	7		(15,497,937,164)	(4,997,740,518)
Net cash provided by operating activities	***20***		***(2,486,901,164)***	***(54,659,735,742)***
II. Cash flows from investing activities				
Cash paid for the acquisition, construction of property, plant and equipment, and other long-term assets	21		(110,000,000)	(5,423,274,759)
Cash received from the disposal and sale of property, plant and equipment, and other long-term assets	22		430,000,000	-
Cash paid for loans, purchase of debt instruments of other entities	23		-	(10,108,007,010)
Interest received, dividends, and profits distributed	27		68,866,679	-
Net cash used in investing activities	***30***		***388,866,679***	***(15,531,281,769)***
III. Cash flows from financing activities				
Proceeds from short-term and long-term borrowings	33		158,169,365,037	108,862,664,504
Repayment of borrowings	34		(160,177,032,467)	(58,082,253,380)
Dividends and profits paid to owners	36		(323,818,710)	-
Net cash provided by (used in) financing activities	***40***		***(2,331,486,140)***	***50,780,411,124***
Net increase (decrease) in cash and cash equivalents for the year (50 = 20+30+40)	**50**		**(4,429,520,625)**	**(19,410,606,387)**
Cash and cash equivalents, beginning of the year	**60**		**6,942,361,013**	**26,909,660,225**
Effect of foreign exchange rate changes	*61*		-	-
Cash and cash equivalents, end of the year (70 = 50+60+61)	**70**	**V.1**	**2,512,840,388**	**7,499,053,838**

Ho Chi Minh City, 3rd August 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
(Signature, full name)	*(Signature, full name)*	*(Signature, full name, seal)*
Pham Thi Thu Hang	Tran Van Chung	Pham Duc Dung

M.S.D.N: 3500...
CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN XÂY DỰNG (DIC) SỐ 2
P. RẠCH DỪA - TP. HỒ CHÍ MINH

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the accounting period from January 1, 2026, to June 30, 2026

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS

1. Form of capital ownership

Development Investment Construction Number 2 Joint Stock Company operates under the Business Registration Certificate and Tax Registration Number 3500707730, initially registered on June 28, 2005; 20th amendment registered on July 24, 2026, issued by the Business Registration Office, Department of Finance, Ho Chi Minh City.

Charter capital of the Company as stated in the Enterprise Registration Certificate	:	116,436,170,000 VND
Actual contributed capital of the Company as at 30 June 2026	:	116,436,170,000 VND

Head office: No. 5, Street No. 6, Chi Linh Urban Area, Rach Dua Ward, Ho Chi Minh City.

The number of employees of the Company as of June 30, 2026, is 87; (as of December 31, 2025, it was 79).

2. Business sector

The main activities of the Company: Construction of civil and industrial works

3. Business lines

The primary activities of the Company: Construction of civil and industrial works

4. Normal business production cycle: 12 months

5. Corporate structure

- List of subsidiaries: None
- List of joint ventures and associates: None
- List of dependent units without legal status: None

II. REPORTING PERIOD, FUNCTIONAL AND PRESENTATION CURRENCY

1. Reporting period

The Company's fiscal year begins on January 1 and ends on December 31 annually.

2. Currency

The functional and presentation currency used in accounting records is the Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting regime

The Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT/BTC dated October 27, 2025, by the Ministry of Finance and the guiding circulars on accounting standards by the Ministry of Finance in the preparation and presentation of financial statements.

2. Declaration of compliance with Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and the guiding documents issued by the State. The financial statements are prepared and presented in accordance with the provisions of the standards, guiding circulars, and the current applicable Accounting Regime.

IV. APPLICABLE ACCOUNTING POLICIES

1. Principles for recognizing cash and cash equivalents

a. Principles for recognizing cash

Cash includes all the Company's available funds at the reporting date, including cash on hand, demand deposits at banks, and cash in transit.

b. Principles for recognizing cash equivalents

Cash equivalents are investments with a remaining maturity of no more than three months from the date of investment, which can be easily converted into a known amount of cash and carry no risk of conversion into cash from the date of purchase of the investment at the time of preparing the financial statements.

c. Principles and methods for converting other currencies

Economic transactions arising in foreign currencies must be tracked in detail in the original currency and converted into Vietnamese Dong. Bank overdrafts are reflected similarly to bank loans.

At the time of preparing the financial statements in accordance with legal regulations, the Company re-evaluates the foreign currency and monetary gold balances according to the principle:

- Foreign currency balances: according to the average transfer buying and selling exchange rate of the commercial bank that regularly conducts transactions at the time of preparing the financial statements;
- Monetary gold: according to the purchase price in the domestic market at the time of preparing the financial statements. The purchase price in the domestic market is the purchase price announced by the State Bank. In cases where the State Bank does not announce the purchase price of gold, it is calculated according to the purchase price announced by entities authorized to trade gold under the law.

2. Principles for recognizing financial investments

These are investments made outside the enterprise to reasonably utilize capital and enhance the operational efficiency of the enterprise, such as investments in subsidiaries, joint ventures, associates, securities investments, and other financial investments...

Classification of investments when preparing financial statements is based on the following principles:

- Investments with a remaining recovery term not exceeding 12 months or within one business cycle are classified as short term.
- Investments with a remaining recovery term of 12 months or more or over one business cycle are classified as long-term.

a. Trading securities

These are investments in securities and other financial instruments for business purposes (held with the intention of selling for profit when prices increase). Trading securities include:

- Shares, bonds listed on the stock exchange;
- Other types of securities and financial instruments such as commercial paper, forward contracts, swap contracts...

Trading securities are recorded at cost. The recognition time for trading securities is when the investor has ownership rights.

Dividends distributed for the period before the investment date are recorded as a reduction in the investment value. When the investor receives additional shares without payment due to the joint-stock company issuing additional shares from share premium, other equity funds, or distributing dividends in shares, the investor only tracks the increase in the number of shares.

In the case of share swaps, the value of the shares must be determined at fair value on the exchange date.

When liquidating or transferring trading securities, the cost is determined using the moving average method for each type of security.

Provision for the devaluation of trading securities: the portion of potential loss value when there is concrete evidence that the market value of the securities held by the company for business purposes has decreased compared to the book value. The provision or reversal of this provision is made at the time of preparing the financial statements and is recognized in the financial expenses for the period.

b. Held-to-maturity investments

This investment does not reflect types of bonds and debt instruments held for trading purposes to earn profits. Held-to-maturity investments include term bank deposits (with a remaining recovery time of 3 months or more), treasury bills, promissory notes, bonds, preferred shares that the issuer is obliged to repurchase at a certain future date, and loans held to maturity for the purpose of earning periodic interest and other held-to-maturity investments.

Provision for impairment of held-to-maturity investments: For held-to-maturity investments not yet provisioned according to legal regulations, the Company must assess recoverability. If there is conclusive evidence that part or all of the investment may not be recoverable, the loss must be recognized as a financial expense in the period. The provision or reversal of this provision is made at the time of preparing the financial statements. If the loss cannot be reliably determined, the investment is not reduced, and the recoverability of the investment is disclosed in the Notes to the consolidated financial statements.

c. Investments in subsidiaries, joint ventures, and associates

Investments in subsidiaries and associates are accounted for using the cost method. Net profit distributed from subsidiaries and associates arising after the investment date is recognized as financial income in the period. Other distributions (besides net profit) are considered a recovery of investments and are recognized as a reduction in the cost of investment.

Joint operations in the form of Jointly Controlled Operations and Jointly Controlled Assets are accounted for by the Company using the same general accounting principles as for other ordinary business operations. In which:

- The Company separately monitors income and expenses related to joint operations and allocates them to the parties in the joint venture according to the joint venture agreement;

- The Company separately monitors joint venture capital contributions, contributions to jointly controlled assets, and common and individual liabilities arising from joint operations.

Expenses directly related to investment activities in joint ventures and associates are recognized as financial expenses in the period.

Provision for investment losses in other entities: Losses due to subsidiaries, joint ventures, and associates incurring losses leading to the investor potentially losing capital or provisions due to the impairment of these investments. The provision or reversal of this provision is made at the time of preparing the financial statements for each investment and is recognized as a financial expense in the period.

d. Investments in equity instruments of other entities

These are investments in equity instruments of other entities without control or joint control, and without significant influence over the investee.

3. Principles for recognizing receivables

Receivables are monitored in detail according to the receivable term, debtor, type of currency receivable, and other factors according to the Company's management needs.

The classification of receivables is carried out according to the principle:

- Trade receivables: receivables of a commercial nature arising from transactions of a buying-selling nature between the Company and the buyer, such as sales, service provision, liquidation/sale of assets, export sales of the consignor through the consignee;
- Internal receivables: receivables between the parent unit and the subordinate unit without legal entity status, accounting dependently;
- Other receivables: receivables not of a commercial nature, unrelated to buying-selling transactions.

Classification of receivables when preparing financial statements according to the following principles:

- Receivables with a remaining collection period not exceeding 12 months or within one business cycle are classified as current.

- Receivables with a remaining collection period of 12 months or more, or over one business cycle, are classified as non-current.

At the time of preparing the financial statements as per legal regulations, the Company re-evaluates the balance of foreign currency-denominated receivables (excluding prepayments to suppliers; if at the time of reporting there is conclusive evidence that the supplier cannot deliver goods or services and the Company will have to reclaim the prepayments in foreign currency, these are considered monetary items denominated in foreign currency) using the average transfer buying and selling exchange rate of the commercial bank where the Company frequently transacts at the time of preparing the financial statements.

Allowance for doubtful receivables: Allowances for doubtful receivables are established when preparing the financial statements. The establishment or reversal of this allowance is performed at the time of preparing the financial statements and is recognized in administrative expenses for the period. For long-standing doubtful receivables where the Company has exhausted all measures to collect the debt but remains unsuccessful, and it is determined that the debtor is genuinely unable to pay, the Company may need to undertake procedures to sell the debt to a debt trading company or write off the doubtful receivables from the accounting books (in accordance with the Law and the Company's Charter).

Principles of inventory recognition

a. Recognition principles

Inventories are recognized at cost. If the net realizable value is lower than the cost, they must be measured at the net realizable value. The cost of inventories includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their current location and condition.

Assets acquired by the Company for production, use, or sale are not presented as inventories on the Balance Sheet but are presented as non-current assets, including:

- Work-in-progress products with a production and circulation time exceeding a normal business cycle (over 12 months);

- Materials, equipment, and spare parts with a storage period exceeding 12 months or more than a normal production and business cycle.

b. Inventory valuation method

The value of inventories at the end of the period is determined using one of the following methods: specific identification, weighted average, or first-in, first-out.

c. Inventory accounting method

Inventories are accounted for using either the perpetual or periodic inventory system.

d. Method for establishing provision for inventory valuation loss

At the end of the fiscal year, if the value of inventories is not fully recoverable due to damage, obsolescence, reduced selling prices, or estimated costs to complete or make the product ready for sale, the Company establishes a provision for inventory valuation loss. The provision for inventory valuation loss is the difference between the cost of inventories and their net realizable value if the cost is higher.

4. Principles for Recognition and Depreciation of Fixed Assets, Finance Leased Assets, and Investment Properties

Fixed assets are recognized at cost. During use, fixed assets are monitored in detail for cost, accumulated depreciation, and net book value.

The cost of finance leased assets is recognized at the fair value of the leased asset or the present value of the minimum lease payments (whichever is higher), plus any initial direct costs incurred related to the finance lease.

During use, the Company allocates depreciation of fixed assets to production and business expenses for fixed assets related to production and business activities. For intangible fixed assets, only land use rights with a definite term are depreciated.

Investment properties are depreciated like fixed assets, except for investment properties held for capital appreciation, which are not depreciated but are assessed for impairment losses.

Depreciation is calculated using the straight-line method. The estimated useful lives are as follows:

- Buildings and structures	10 - 12 years
- Machinery and equipment	04 - 12 years
- Transportation vehicles	06 - 10 years
- Office equipment	05 - 06 years
- Long-term land use rights	No depreciation
- Computer software	3 years

5. Construction in Progress

Construction in progress costs reflect direct costs (including related interest expenses in accordance with the Company's accounting policy) for assets under construction, machinery and equipment being installed for production, leasing, and management purposes, as well as costs related to ongoing repairs of fixed assets. These assets are recognized at historical cost and are not depreciated.

6. Principles for Recognition of Deferred Expenses

Deferred expenses include actual costs incurred that relate to the production and business activities of multiple accounting periods. Deferred expenses are allocated to costs using the straight-line method over a period that matches the time of generating corresponding economic benefits. Long-term deferred expenses are not reclassified into short-term deferred expenses when preparing the financial statements.

Prepaid expenses are tracked according to each incurred period, allocated to the cost-bearing entities of each accounting period, and the remaining amount not yet allocated to expenses.

The classification of prepaid expenses when preparing the financial statements is based on the following principles:

- Prepaid expenses for goods and services to be provided within a period not exceeding 12 months or a normal operating cycle from the prepayment date are classified as short-term.

- Prepaid expenses for goods and services to be provided over a period exceeding 12 months or more than a normal operating cycle from the prepayment date are classified as long-term.

7. Principles for recognizing payables

Payables are detailed according to the remaining payment term, the payable entity, the currency type payable, and other factors based on the Company's management needs.

The classification of payables is conducted according to the principle:

- Payables to suppliers: trade payables arising from transactions of purchasing goods, services, assets, and payables upon importation through the entrusted recipient;

- Internal payables: payables between the parent unit and its dependent subordinate units without legal entity status and dependent accounting;

- Other payables: payables that are non-trade in nature, unrelated to transactions of buying, selling, or providing goods and services.

The classification of payables when preparing the financial statements is based on the following principles:

- Payables with a remaining payment term not exceeding 12 months or within one operating cycle are classified as short-term.

- Payables with a remaining payment term of 12 months or more or over one operating cycle are classified as long-term.

At the time of preparing the financial statements in accordance with legal regulations, the Company re-evaluates the balance of foreign currency-denominated payables (except for advances from customers; if at the time of reporting there is conclusive evidence that the Company cannot provide goods or services and will have to return the advances in foreign currency, these are considered monetary items denominated in foreign currency) according to the foreign currency selling rate of the commercial bank where the Company regularly transacts at the time of preparing the financial statements.

8. Principles for recognizing borrowings and capitalizing borrowing costs

Borrowing costs directly related to borrowings are recognized as financial expenses during the period, except for borrowing costs directly related to the investment in construction or production of assets in progress, which are included in the value of those assets (capitalized) when the conditions specified in the accounting standard "Borrowing Costs" are met.

9. Principles for recognizing accrued expenses

Amounts payable for goods and services received from suppliers or provided to customers during the period but not yet paid due to the absence of invoices or insufficient accounting documents, and amounts payable to employees recognized as production and business expenses during the period to ensure that when actual expenses arise, they do not cause sudden increases in production and business costs, based on the principle of matching revenue and expenses. The accrual of payable expenses must be calculated rigorously and supported by reasonable and reliable evidence. When these expenses arise, if there is a discrepancy with the accrued amount, the accounting department shall make additional entries or reduce expenses corresponding to the discrepancy.

10. Principles for Recognizing Provisions for Payables

A provision for payables is recognized when the following conditions are met:
- The company has a present obligation (legal or constructive) as a result of a past event;
- There is a probable outflow of economic benefits required to settle the obligation;
- A reliable estimate of the obligation can be made.

The amount recognized for a provision for payables is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

A provision for restructuring costs is recognized only when the recognition criteria for provisions as stipulated in the accounting standard "Provisions, Contingent Liabilities, and Contingent Assets" are met.

Provisions for payables are established or reversed at the time of preparing the financial statements in accordance with legal regulations. Provisions for payables, when established, are recognized as administrative expenses. Specifically, provisions for product and goods warranty payables are recognized as selling expenses; provisions for construction warranty payables are recognized as general production expenses and reversed into other income.

Only expenses related to the initially established provision for payables can be offset by that provision.

11. Principles for Recognizing Shareholders' Equity

a. Principles for recognizing owner's contributed capital, share premium, convertible bond options, and other owner's equity

Owner's contributed capital is recognized based on the actual capital contributed by the owner and is tracked in detail for each organization and individual participating in capital contribution.

When the investment license stipulates that the company's charter capital is determined in foreign currency, the determination of the investor's capital contribution in foreign currency is based on the actual amount of foreign currency contributed.

Capital contributions in the form of assets are recognized as an increase in shareholders' equity at the re-evaluated value of the assets accepted by the contributing parties. For intangible assets such as brands, trademarks, trade names, exploitation rights, project development rights, etc., an increase in capital contribution is only recognized if permitted by relevant laws.

For joint-stock companies, the capital contribution of shareholders is recorded at the actual issuance price of shares, but is reflected in two separate indicators:
- Owner's contributed capital is recognized at the par value of the shares;
- Share premium is recognized as the difference, whether greater or lesser, between the actual issue price of the shares and the par value.

Additionally, share premium is also recognized as the difference, whether greater or lesser, between the actual issue price and the par value of shares when treasury shares are reissued.

The option to convert bonds into shares arises when the company issues bonds that can be converted into a predetermined number of shares as specified in the issuance plan. The equity component value of convertible bonds is the difference between the total proceeds from the issuance of convertible bonds and the debt component value of the convertible bonds. At initial recognition, the value of the share option of the convertible bonds is separately recognized in the owner's equity section. Upon bond maturity, this option is accounted for as share premium.

Other capital reflects business capital formed from additions from business results or from donations, gifts, sponsorships, or revaluation of assets (according to current regulations).

b. Principles for recognizing foreign exchange differences

Foreign exchange differences are the differences arising from the actual exchange or conversion of the same amount of foreign currency into the accounting currency unit at different exchange rates at the time of the economic transactions in foreign currency and at the time of re-evaluating foreign currency-denominated items when preparing the financial statements.

Foreign exchange differences during the period from foreign currency transactions are reflected in financial income (if a gain) or financial expense (if a loss) at the time of occurrence. Specifically, foreign exchange differences during the pre-operational phase of enterprises wholly owned by the State, which undertake national key projects, are reflected on the balance sheet and gradually allocated into financial income/expenses.

c. Principles for recognizing and distributing retained earnings

Retained earnings after tax are the profits from the company's activities after adding (+) or subtracting (-) adjustments due to retrospective application of changes in accounting policies and retrospective correction of material errors from previous years.

The distribution of the company's operating profits must comply with the current financial policies.

When distributing profits, consideration must be given to non-monetary items within retained earnings after tax that may affect cash flows and the company's ability to pay dividends and profits.

12. Principles for recognizing revenue

a. Principles for recognizing sales revenue

Sales revenue is recognized when the following conditions are simultaneously satisfied:
- The significant risks and rewards associated with ownership of the products or goods have been transferred to the buyer;
- The company no longer retains control over the goods as the owner or control over the goods;
- Revenue can be measured reliably;
- The company has obtained or will obtain economic benefits from the sales transaction;
- The costs related to the sales transaction can be determined.

b. Principles for recognizing revenue from service provision

Revenue from service provision is recognized when all the following conditions are met:
- Revenue is determined with reasonable certainty;
- There is a likelihood of obtaining economic benefits from the service provision transaction;
- The portion of work completed by the report date can be determined;
- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

c. Principles for recognizing financial income

Financial income includes interest income, royalties, dividends, profit sharing, and other financial income. For interest income from loans, deferred sales, and installment sales: revenue is recognized when it is certain to be collected, and the principal of the loan or receivable is not classified as overdue requiring a provision. Dividend income is recognized when the right to receive the dividend is established.

d. Principles for recognizing revenue from construction contracts

Revenue from construction contracts is recognized in one of the following cases:
- If the construction contract stipulates that the contractor is paid according to the planned progress: when the contract performance results can be reliably estimated, revenue is recognized corresponding to the portion of work completed as determined by the contractor at the financial statement date;
- If the construction contract stipulates that the contractor is paid based on the value of work performed: when the contract performance results can be reliably estimated and confirmed by the customer, revenue is recognized corresponding to the portion of work completed as confirmed by the customer.

When the contract performance results cannot be reliably estimated, revenue is recognized equivalent to the costs incurred that are reasonably assured of being reimbursed.

e. Principles for recognizing other income

Other income includes income outside the company's production and business activities: sale and disposal of fixed assets; fines from customers for contract violations; compensation from third parties for asset losses; recovery of previously written-off bad debts; liabilities with unidentified creditors; income from gifts and donations in cash or kind...

13. Principles for recognizing sales deductions

Revenue reductions are adjusted as follows:

- Adjust revenue of the period in which sales deductions arise if they occur in the same period as the consumption of products, goods, and services;
- Adjust revenue as follows if sales deductions arise after the period of consumption of products, goods, and services:

+ Adjust revenue on the financial statements of the reporting period if sales deductions arise before the financial statements are issued;

+ Adjustments to reduce revenue on the financial statements of the subsequent period if sales deductions arise after the issuance of the financial statements.

Trade discounts payable are reductions in the listed price granted by the selling company to customers purchasing in large volumes.

Sales discounts are reductions granted to buyers due to inferior, defective, or non-compliant products or goods as stipulated in the economic contract.

Sales returns reflect the value of products or goods returned by customers due to reasons such as breach of commitment, breach of economic contract, inferior quality, or non-compliance with specifications.

14. Principles for recognizing cost of sales

The cost of sales includes the capital cost of products, goods, services, investment properties; the production cost of construction products sold during the period, and expenses related to investment property business activities, etc.

The value of inventory shortages and losses is recognized in the cost of sales after deducting any compensations (if any).

For direct material costs consumed beyond normal levels, labor costs, and fixed manufacturing overhead not allocated to the value of products in stock, these are included in the cost of sales after deducting any compensations (if any), even when products or goods have not been identified as sold.

15. Principles for recognizing financial expenses

Financial expenses include costs related to financial activities: expenses or losses related to financial investment activities; costs of lending and borrowing capital; costs of joint venture and associate investments; losses on securities transfers; provisions for devaluation of trading securities; provisions for investment losses in other entities; losses incurred from foreign currency sales, foreign exchange losses, etc.

16. Principles for recognizing selling expenses and administrative expenses

Selling expenses reflect the actual costs incurred during the process of selling products, goods, and providing services.

Administrative expenses reflect the company's general costs, including expenses for salaries, social insurance, health insurance, unemployment insurance, and union fees for management staff; office material costs, labor tools, depreciation of fixed assets used for company management; land rent, business license tax; allowance for doubtful accounts; outsourced services; other monetary expenses, etc.

17. Principles for recognizing current income tax expense and deferred income tax expense

Current income tax expense is the amount of income tax payable determined based on taxable income and the current income tax rate.

Deferred income tax expense is the income tax that will be payable in the future arising from the following:

- Recognition of deferred income tax liabilities during the year;
- Reversal of deferred income tax assets previously recognized in prior years.

Additional corporate income tax expense in accordance with global minimum tax regulations

The company is a constituent entity of a multinational group subject to additional corporate income tax under global base erosion rules (global minimum tax) as per Resolution No. 107/2023/QH15 dated November 29, 2023, of the National Assembly of the Socialist Republic of Vietnam and Decree No. 236/2025/ND-CP dated August 29, 2025, of the Government.

18. Related Parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operating policy decisions. Parties are also considered related if they are subject to common control or significant common influence.

In considering the relationships of related parties, the substance of the relationship is given more emphasis than the legal form.

V. Supplementary information for items presented in the Interim Balance Sheet

Unit: VND

1 Cash and cash equivalents held by the Company that are not subject to restrictions	End of period	Beginning of the year
Cash on hand	686,319,967	386,036,794
Bank deposits	1,826,520,421	6,556,324,219
Vietnam Joint Stock Commercial Bank for Investment and Development - Vung Tau Branch	*784,957,065*	*4,433,698,515*
Vietnam Maritime Commercial Joint Stock Bank - Vung Tau Branch	*3,035,977*	*508,127,517*
Military Commercial Joint Stock Bank - Ba Ria - Vung Tau	*23,250,861*	*1,548,202,636*
Prosperity and Growth Commercial Joint Stock Bank	947,993,552	240,496
Deposits at other banks	*67,282,966*	*66,055,055*
Total	**2,512,840,388**	**6,942,361,013**

2. Equity investments in other entities

	End of period			Beginning of year		
Equity investments in other entities	**Original cost**	**Recoverable amount Recoverable**	**Provision value**	**Original cost**	**Recoverable amount Recoverable**	**Provision value**
DIC Building Materials Joint Stock Company	151,500,000	86,536,620	(64,963,380)	151,500,000	86,536,620	(64,963,380)
Total	**151,500,000**	**86,536,620**	**(64,963,380)**	**151,500,000**	**86,536,620**	**(64,963,380)**

Note (*) The number of shares at the beginning of the year on 01/01/2026 is 15,000 shares and the number at the end of the period on 30/06/2026 is: 15,000 shares

3. Receivables from customer

	End of period		Beginning of year	
	Carrying amount	Provision value	Carrying amount	Provision value
Short-term trade receivables	**122,028,316,042**	**(238,029,631)**	**141,411,301,096**	**(202,449,631)**
Green Mark Construction Joint Stock Company	39,942,857,624	-	39,942,857,624	-
Logistics Cai Mep Company Limited	56,336,417,405	-	68,897,875,824	-
Thien Binh Minh Joint Stock Company	4,976,824,509	-	16,145,190,924	-
Phuc Dat Hotel Travel Company Limited	4,559,462,335	-	9,991,719,279	-
Bien Dong Hotel Joint Stock Company	3	-	3,796,880,226	-
Ngan Hiep Real Estate Joint Stock Company	9,809,798,319	-	832,643,560	-
Other customers	6,402,955,847	(238,029,631)	1,804,133,659	(202,449,631)
Trade receivables from related parties	**15,861,859,118**	**-**	**30,046,006,435**	**-**
Development Investment Construction Joint Stock Company	15,861,859,118	-	30,046,006,435	-
DIC Holdings Construction Joint Stock Company	-	-	-	-
Total	**137,890,175,160**	**(238,029,631)**	**171,457,307,531**	**(202,449,631)**

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN - XÂY DỰNG (DIC) SỐ 2 — M.S.D.N: 3500707... P. RẠCH DỪA - TP

4. Prepayments to suppliers

	End of period		Beginning of year	
	Carrying value	Provision value	Carrying value	Provision value
Short-term prepayments to suppliers	**8,260,119,073**	-	**21,394,272,245**	-
Lien Minh Trading Company Limited	2,043,369,888	-	1,704,869,005	-
Zoomlion Vietnam Company Limited	946,500,000	-	-	-
Hung Anh PT TM DV Company Limited	2,011,111,548	-	2,210,888,786	-
D2 Capital Joint Stock Company	958,495,253	-	2,427,437,302	-
Thien Quang Trade Development Joint Stock Company	-	-	10,062,029,014	-
Other suppliers	2,300,642,384	-	4,989,048,138	-
Total	**8,260,119,073**	-	**21,394,272,245**	-

5. Other receivables

	End of period		Beginning of year	
	Carrying value	Provision value	Carrying value	Provision value
a) Short-term	**8,102,988,214**	-	**8,147,420,200**	-
Advances	2,496,413,687	-	2,710,186,329	-
Short-term deposits and guarantees	424,685,483	-	2,389,551,981	-
Other receivables	5,181,889,044	-	3,047,681,890	-
b) Long-term	-	-	-	-
Total	**8,102,988,214**	-	**8,147,420,200**	-

6. Bad debts

	End of period		Beginning of year	
	Original value	Recoverable value Recoverable	Original value	Recoverable value Recoverable
Trade receivables	**331,121,981**	**93,092,350**	**212,521,981**	**10,072,350**
Blue Sky Education Corporation	34,283,706	-	34,283,706	-
Macrocoz Investment and Construction Joint Stock Company	109,024,910	-	109,024,910	-
Chuong Duong Corporation	49,068,665	-	49,068,665	-
Thuy Hung Trading Service Company Limited	20,144,700	10,072,350	20,144,700	10,072,350
Hong Quang Investment Development Company Limited	118,600,000	83,020,000	-	-
Short-term advanced payments to supply	**117,686,008**	-	**117,686,008**	-
Kien Tran Construction Investment Joint Stock Company	117,686,008	-	117,686,008	-
Total	**448,807,989**	**93,092,350**	**330,207,989**	**10,072,350**

7. Inventories

	End of period		Beginning of year	
	Original cost	Provision	Original cost	Provision
Raw materials	48,949,326	-	1,166,089,964	-
Work-in-progress	98,884,250,493	-	75,546,998,058	-
Goods	4,644,443	-	61,831,916	-
Total (*)	**98,937,844,262**	**-**	**76,774,919,938**	**-**

Note: (*) Inventory value that is stagnant, deteriorated, or unsellable at the end of the period: None.

Inventory used as collateralfor outstanding debts at the end of the period: None.

Reasons for provisioning or reversing provisions for inventory devaluation: None.

8. Construction in progress

	End of period		Beginning of year	
	Original cost	Recoverable amount Recoverable	Original cost	Recoverable amount Recoverable
Real estate acquisition (*)	31,634,738,533	31,634,738,533	31,634,738,533	31,634,738,533
Real estate acquisition (**)	9,576,294,215	9,576,294,215		
Shophouse - Ho Tram	15,320,368,643	15,320,368,643	15,320,368,643	15,320,368,643
Total	**56,531,401,391**	**56,531,401,391**	**46,955,107,176**	**46,955,107,176**

Details: (*) This is the acquisition of real estate at Ngan Hiep 1 Tourist Area, Ho Tram, Phuoc Thuan Commune, Xuyen Moc District, Ba Ria - Vung Tau Province. Now Phuoc Thuan Commune, Ho Chi Minh City.

(**) This is the acquisition of 5 apartments in Block B4, Song Than High-rise Complex Project, Charm Plaza 1 Complex, Di An Ward, Ho Chi Minh City; details of apartments D-31-14; D-32-05; D-32-14; D-28-14 and D-30-14.

9. Changes in Tangible Fixed Assets

Indicator	Buildings and structures	Machinery and equipment	Transportation means	Tools and equipment	Total
Fixed asset costs					
Beginning Balance	**7,304,249,208**	**23,849,976,604**	**5,237,164,563**	**554,551,341**	**36,945,941,716**
Increase during the period	-	**110,000,000**	-	-	110,000,000
- Purchased during the period	-	-	-	-	-
- Capitalized from completed construction	-	-	-	-	-
- Other increases	-	110,000,000	-	-	110,000,000
Decrease during the period	-	**(978,181,809)**	-	-	**(978,181,809)**
- Transferred to investment property	-	-	-	-	-
- Liquidation, sale	-	-	-	-	-
- Other decreases	-	(978,181,809)	-	-	(978,181,809)
Ending balance	**7,304,249,208**	**22,981,794,795**	**5,237,164,563**	**554,551,341**	**36,077,759,907**
Accumulated depreciation					
Beginning balance	**2,731,672,772**	**15,978,855,234**	**2,617,490,679**	**388,806,929**	**21,716,825,614**
Increase during the period	**312,699,426**	**780,559,122**	**314,234,747**	**41,346,996**	**1,448,840,291**
- Depreciation during the period	312,699,426	780,559,122	314,234,747	41,346,996	1,448,840,291
- Other increases	-	-	-	-	-
Decrease during the period	-	**(604,609,743)**	-	-	**(604,609,743)**
- Transferred to investment property	-	-	-	-	-
- Disposal and sale	-	(604,609,743)	-	-	(604,609,743)
- Other reductions	-	-	-	-	-
Ending balance	***3,044,372,198***	***16,154,804,613***	***2,931,725,426***	***430,153,925***	***22,561,056,162***
Net book value of tangible fixed assets					
- At the beginning of the year	***4,572,576,436***	***7,871,121,370***	***2,619,673,884***	***165,744,412***	***15,229,116,102***
- At the end of the period	***4,259,877,010***	***6,826,990,182***	***2,305,439,137***	***124,397,416***	***13,516,703,745***

Note:

The net book value at the end of the period of tangible fixed assets pledged as collateral for loans: 7,085,524,416 VND

- Original cost of fully depreciated tangible fixed assets still in use at the end of the period: 9,253,077,417 VND

- Original cost of tangible fixed assets awaiting disposal at the end of the period: - VND

- Commitments regarding the purchase and sale of significant tangible fixed assets in the future: - VND

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

1. Company office

2. ZYJ860B-2016 Pile Pressing System

3. Tower Crane Model QTP6515-10T

- Other changes in tangible fixed assets: none

10. Changes in Intangible Fixed Assets

Indicator	Land use rights	Rights issuance	Trademarks	Computer software	Total
Intangible fixed asset costs					
Beginning balance	38,802,485,186	-	-	175,800,000	38,978,285,186
Increase during the period	-	-	-	-	-
- Purchased during the period	-	-	-	-	-
- Completed construction investment	-	-	-	-	-
- Other increases	-	-	-	-	-
- Transferred to investment properties	-	-	-	-	-
Increase due to business combination	-	-	-	-	-
Decrease during the period	-	-	-	-	-
- Disposal and sale	-	-	-	-	-
- Other reductions	-	-	-	-	-
Ending balance	38,802,485,186	-	-	175,800,000	38,978,285,186
Accumulated amortisation					
Beginning balance	584,560,920	-	-	175,800,000	760,360,920
Increase during the period	146,140,230	-	-	-	146,140,230
- Depreciation during the period	146,140,230	-	-		146,140,230
- Other increases	-	-	-	-	-
Decrease during the period	-	-	-	-	-
Disposal and sale	-	-	-	-	-
- Other reductions	-	-	-	-	-
Ending balance	730,701,150	-	-	175,800,000	906,501,150
Net book value of intangible fixed assets					
- At the beginning of the year	*38,217,924,266*	-	-	-	*38,217,924,266*
- At the end of the period	*38,071,784,036*	-	-	-	*38,071,784,036*

Note: - Original cost of fully depreciated intangible assets at the end of the period but still in use:	175,800,000	*VND*
- Remaining value at the end of the period of intangible assets used as collateral for loans:	41,660,899,000	*VND*
- Original cost of intangible assets awaiting liquidation at the end of the period:	-	*VND*
- Commitments regarding the purchase and sale of significant intangible assets in the future:	-	*VND*

- List of tangible assets existing during the period with a value of 10% or more of the total tangible assets;

11. Prepaid expenses

	End of period	Beginning of year
a) Short-term	**909,020,076**	**623,171,577**
Tools and equipment	423,601,802	277,460,565
Other expenses	485,418,274	345,711,012
b) Long-term	**10,561,291,475**	**8,360,683,944**
Tools and equipment	10,379,822,523	8,090,757,707
Other expenses	181,468,952	269,926,237
Total	**11,470,311,551**	**8,983,855,521**

12. Other assets

	End of period	Beginning of year
Short-term		
Deposit used to secure a loan (*)	11,000,000,000	11,000,000,000
Total	**11,000,000,000**	**11,000,000,000**

Note (*): In which, a term deposit contract valued at 1 billion VND at the Prosperity and Development Commercial Joint Stock Bank and a contract of 10 billion VND at the Vietnam Investment and Development Commercial Joint Stock Bank, Vung Tau Branch, are used to secure a loan at this Bank.

13. Short-term loans and liabilities

Short-term

Loans and financial leases	End of period	During the period		Beginning of year
	Value	Increase	Decrease	Value
Bank loans:	**198,634,543,066**	**158,169,365,037**	**160,177,032,467**	**200,642,210,496**
Bank for Investment and Development of Vietnam (1*)	134,490,189,477	103,606,595,021	121,693,512,890	152,577,107,346
Vietnam Joint Stock Commercial Bank for Industry and Trade (2*)	37,198,316,186	27,992,434,024	22,445,976,750	31,651,858,912
Prosperity and Development Commercial Joint Stock Bank - Vung Tau Branch (3*)	25,606,037,403	25,170,335,992	14,277,542,827	14,713,244,238
Personal loans	1,340,000,000	1,400,000,000	1,760,000,000	1,700,000,000
Total (a+b)	**198,634,543,066**	**158,169,365,037**	**160,177,032,467**	**200,642,210,496**

Details of loans as at the end of the accounting period are as follows:

	Loan contract number/date	Lender	Loan term	Interest rate	Ending balance	Form of loan security
(1*)	Credit limit contract number 01/2023/600370/HDTD dated 28/11/2023 Short-term loan limit and payment guarantee: VND 250,000,000,000.	Vietnam Joint Stock Commercial Bank for Investment and Development	12 months	7%-10% per annum.	134,490,189,477	- Certificate of land use rights and assets on land at No. 5, Chi Linh Urban Area, Thang Nhat Ward, Vung Tau City; - Certificate of land use rights and assets on land at the company's warehouse in Tan Hai Commune, Ba Ria-Vung Tau; - Sunward ZYJ 860 hydraulic pile driver; - Camry ASV70L 2.5-2020 car; - Toyota Hilux GUN135L-DTTSXU pickup truck; - Elimak SC45/30 FC II hoist; - QTP6515-10T-022 tower crane. - Term deposit contracts opened at Vietnam Joint Stock Commercial Bank for Investment and Development, Ba Ria-Vung Tau branch.

Notes to Loans and Financial Leases (continued)

(2*) Credit limit contract number 09/2023-HDCVHM/NHCT880- DIC2 dated 02/10/2023 Short-term loan limit and payment guarantee: VND 40,000,000,000.	Vietnam Joint Stock Commercial Bank for Industry and Trade	12 months from 02/10/2023	8%-9.2% per annum.	37,198,316,186	- Right to claim and receive debt, benefits from the Construction Contract for Office and Accommodation Building - Tan Thanh Port Service Area according to Construction Contract number 30/2022/CM/HDTCC dated 11/10/2021; - Right to claim and receive debt, benefits from the Construction Contract for Reinforced Concrete Structure and Warehouse Architecture number 01 - Tan Thanh Port Service Area according to Construction Contract number 29/2021/CM/HDTC dated 11/10/2021 - The right to claim debts and receive the benefits from the Construction Contract for the CSJ Complex - Phase 2 - Tourist Apartment and Hotel Block under Construction Contract No. 10/2022/HD-DIC Corp- BQLDA DL DIC dated May 10, 2022; - The right to claim debts and receive the benefits from the Infrastructure Construction Contract for Warehouse No. 01; Rainwater drainage system for Warehouse No. 01; Underground fire prevention and fighting water tank and reinforcement of a 5,000 m2 yard under Contract No. 30/2021/CM/HDTC dated December 25, 2021, and the third-party real estate collateral of Mrs. Vu Thi Ngoan.
(3.*) Credit limit agreement No. 510.479/24/DN dated December 2, 2024, and VN0010144.262/25/DN dated December 18, 2025. Short-term loan limit and payment guarantee: VND 60,000,000,000.	Prosperity and Development Commercial Joint Stock Bank - Vung Tau Branch	12 months	According to each debt acknowledgment	25,606,037,403	- Land use right certificate and assets on land plot No. 237, map sheet No. 37 at Thang Nhat Ward, Vung Tau City.

14. Accounts Payable to Suppliers

	End of period	Beginning of year
Short-term		
VGSI Pile Limited Liability Company	4,786,384,663	8,467,025,642
Hai Hung Steel Co., Ltd.	5,359,342,030	6,609,418,324
Phan Vu Investment Corporatior	2,011,387,418	2,011,387,418
Ngan Hiep Real Estate JSC	2,278,294,860	2,300,577,736
Kim Hung Phat Co., Ltd.	4,399,395,165	5,004,160,700
Other suppliers	10,966,972,085	18,045,444,512
Short-term trade payables to related parties		
Development Investment Construction - Concrete JSC	20,884,782,851	20,670,197,831
DIC Tourism Company Limited	6,569,689	20,000,000
Total	**50,693,128,761**	**63,128,212,163**

15. Advances from customers

	End of period	Beginning of year
Short-term		
Saigon University of Technology	6,704,581,745	9,280,000,000
Kim Kim Dien Investment and Construction Company Limited	2,315,146,608	2,315,146,608
Tran Xuan Luu	1,409,382,578	909,382,578
Other customers	159,401,466	1,020,545,748
Total	**10,588,512,397**	**13,525,074,934**

16. Taxes and Other Receivables from the Government

a. Taxes and amounts payable to the State	Beginning of year	Amount payable	Amount actually paid	End of period
Corporate income tax	3,103,384,799	1,959,474,414	3,063,542,770	1,999,316,443
Personal income tax	460,221,594	696,256,787	647,412,660	509,065,721
Fees, charges, and other amounts payable	-	400,545	400,545	-
Total	**3,563,606,393**	**2,656,131,746**	**3,711,355,975**	**2,508,382,164**

b. Taxes and other amounts receivable from the State	Beginning of year	Amount receivable	Amount actually received	End of period
Value-added tax	2,939,427	-	-	2,939,427
Total	**2,939,427**	**-**	**-**	**2,939,427**

Note: The company's tax finalization will be subject to inspection by the tax authorities. As the application of laws and tax regulations to various transactions can be interpreted in different ways, the tax amounts presented in the financial statements may be subject to change by the decision of the tax authorities.

17. Accrued expenses

	End of period	Beginning of year
Short-term		
Accrued interest expenses	332,944,644	324,719,594
Accrued construction project expenses	3,653,080,860	2,820,949,400
Other accrued expenses	107,421,818	-
Total	**4,093,447,322**	**3,145,668,994**

18. Other payables

	End of period	Beginning of year
Short-term		
Union funds	123,131,826	100,970,640
Social, health, and unemployment insurance	186,100,398	9,565,303
Other payables	224,285,740	164,770,740
Total	**533,517,964**	**275,306,683**

19. Shareholders' equity

19.1. Reconciliation of changes in shareholders' equity

	Contributed capital of owners	Capital surplus Capital	Development investment fund	Retained earnings not yet distributed	Total
Balance at the beginning of the previous year	**109,756,500,000**	**(143,148,148)**	**2,626,051,097**	**7,432,671,492**	**119,672,074,441**
- Capital increase in the previous year	3,290,490,000	-	-	-	3,290,490,000
- Profit in the previous year	-	-	-	5,825,764,260	5,825,764,260
- Appropriation of profit for dividend distribution in shares	-	-	-	(3,290,490,000)	(3,290,490,000)
- Appropriation of profit for dividend distribution in cash	-	-	-	(2,151,344,660)	(2,151,344,660)
- Appropriation to bonus funds	-	-	-	(836,068,634)	(836,068,634)
- Other reductions	-	-	-	-	-
Balance at the beginning of this year	**113,046,990,000**	**(143,148,148)**	**2,626,051,097**	**6,980,532,458**	**122,510,425,407**
- Capital increase in the period	3,389,180,000	-	-	-	3,389,180,000
- Profit tin the period	-	-	-	2,155,577,643	2,155,577,643
- Appropriation of profit for dividend distribution in shares	-	-	-	(3,389,180,000)	(3,389,180,000)
- Appropriation of profit for dividend distribution in cash	-	-	-	(2,260,939,800)	(2,260,939,800)
- Appropriation to bonus funds	-	-	-	(873,864,639)	(873,864,639)
- Other reductions	-	-	-	-	-
Balance at the end of this period	**116,436,170,000**	**(143,148,148)**	**2,626,051,097**	**2,612,125,662**	**121,531,198,611**

Utilization of proceeds from the private placement of shares in 2024

- Remaining funds not yet utilized as of December 31, 2025: VND 4,400,000,000
- Repayment of bank loans to the Joint Stock Commercial Bank for Investment and Development of Ba Ria - Vung Tau according to the resolution of the 2026 Annual General Meeting of Shareholders No. 01/NQ-DIC No2-AGM dated April 23, 2026, amount: VND 4,400,000,000
- Remaining funds as of June 30, 2026: VND 0 (zero Vietnamese dong)

19.2. Details of owner's contributed capital	End of period	Beginning of year
- Parent company contribution - Development Investment Construction Joint Stock Corporation	58,385,310,000	56,684,770,000
- Contribution from other entities	58,050,860,000	56,362,220,000
Total	**116,436,170,000**	**113,046,990,000**

19.3. Capital transactions with owners and distribution of dividends, profit sharing	This period	Previous period
- Owner's contributed capital		
+ Capital contribution at the beginning of the period	113,046,990,000	109,756,500,000
+ Capital contribution increased during the period	3,389,180,000	3,290,490,000
+ Capital contribution decreased during the period	-	-
+ Capital contribution at the end of the period	116,436,170,000	113,046,990,000
- Dividends and profits distributed (in shares)	3,389,180,000	3,290,490,000
- Dividends and profits distributed (in cash)	323,818,710	

19.4. Shares	End of period	Beginning of year
- Number of shares registered for issuance	11,643,617	11,304,699
- Number of shares sold to the public	11,643,617	11,304,699
+ Common shares	11,643,617	11,304,699
+ Preferred shares	-	-
- Number of shares repurchased (treasury shares)	-	-
+ Common shares	-	-
+ Preferred shares	-	
- Number of shares outstanding	11,643,617	11,304,699
+ Common shares	11,643,617	11,304,699
+ Preferred shares	-	

** Par value of outstanding shares: VND 10,000 per share*

20. Assets pledged or mortgaged by the enterprise

	Book value		Duration of Pledge and Mortgage	Pledgee and Mortgagee
	End of period	Beginning of year		
Pile Driver 860 ZYJ 860B	7,979,437,215	7,979,437,215	1 year	Bank for Investment and Development of Vietnam, Ba Ria Vung Tau Branch
Alimak SC45/30FC Hoist 02 Cage	2,414,200,000	2,414,200,000	1 year	
Tower Crane Model QTP6515-10T	3,688,080,000	3,688,080,000	1 year	
Camry ASV70L 2.5-2020 Car	1,260,217,273	1,260,217,273	1 year	
Toyota HILUX 2.4E Vehicle	653,167,273	653,167,273	1 year	
Tower Crane WA6515-10E	4,259,259,259	4,259,259,259	1 year	
7-Seater Car Brand: KIA Model: Carnival	1,274,758,048	1,274,758,048	1 year	
Certificate of Land Use Rights and Assets Attached to Land as the Company's Warehouse in Tan Hai Commune, No. P 818227 issued to the Company on 07/05/2019, Plot No. 550, Map Sheet No. 53	7,358,142,063	7,358,142,063	1 year	

Assets of the Enterprise Used for Pledge and Mortgage (continued)

	Book Value		Duration of Pledge and Mortgage	Pledgee and Mortgagee
	End of period	Beginning of year		
Certificate of Land Use Rights and Assets Attached to Land as the Company's Office No. BL 907029 issued to the Company on 18/12/2012, Plot No. 239, Map Sheet No. 37	6,874,957,730	6,874,957,730	1 year	
Certificate of Land Use Rights and Assets Attached to Land as the Company's Office No. BL 907029 issued to the Company on 18/12/2012, Plot No. 239, Map Sheet No. 37	20,401,500,000	20,401,500,000	1 year	
Term Deposit Contract at BIDV	10,000,000,000	10,000,000,000		
Term Deposit Contract at PG Bank	1,000,000,000	1,000,000,000		
Lavida Apartment (Land Use Rights, House Ownership, and Assets Attached to Land No. AA 00178291 signed on 06/02/2025) - Land Plot Address: Lot LK6-4, Vuon Xuan High-Class Residential Area, Quarter 1, Phuoc Thang Ward, Ho Chi Minh City (*)	6,934,000,000	6,934,000,000		Bank for Investment and Development of Vietnam, BR Vung Tau Branch
Land Use Rights No.: DH 207405; Plot No. 339; Map Sheet No. 125 at Ho Tram Commune, Ho Chi Minh City	10,650,793,313	10,650,793,313		
Land Use Rights, House Ownership, and Assets Attached to Land No. V099832 issued on 05/08/2002, Plot No. 841; Map Sheet No. 04, Address at 21K4 Tam Thang Ward Commercial Center, Ho Chi Minh City (*)	10,000,000,000	10,000,000,000		

Note (*) This is a borrowed asset from a third party for pledge and mortgage to guarantee the Company's loan

VI . ADDITIONAL INFORMATION ON INDICATORS PRESENTED IN THE INCOME STATEMENT

Unit VND

1 . TOTAL REVENUE FROM SALES AND SERVICES	This period	Previous period
1.1. Revenue		
- Revenue from sales of goods	30,537,800	1,068,696,200
- Revenue from construction contracts/finished goods sold	134,330,352,529	90,362,342,034
+ Revenue from construction contracts recognized during the period	*134,330,352,529*	*90,362,342,034*
Total	**134,360,890,329**	**91,431,038,234**
1.2. Revenue from related parties		
Development Investment Construction Joint Stock Company	68,470,150,484	43,580,261,787

2 . COST OF SALES	This period	Previous period
- Cost of goods and products sold	47,063,397	933,821,142
- Cost of services provided	114,691,790,596	72,059,361,206
+ Cost of construction contracts	*114,691,790,596*	*72,059,361,206*
- Cost of sales reductions	-	
Total	**114,738,853,993**	**72,993,182,348**

3 . GAIN/LOSS FROM SALE AND DISPOSAL OF REAL ESTATE	This period	Previous period
Revenue from sale and disposal of investment real estate	373,572,066	-
Remaining value of investment real estate	373,572,066	-
Total	-	-

4 . FINANCIAL INCOME	This period	Previous period
- Interest on deposits and loans	340,614,626	235,565,056
Total	**340,614,626**	**235,565,056**

5 . FINANCIAL EXPENSES	This period	Previous period
- Interest expense	8,737,342,414	5,009,059,453
Total	**8,737,342,414**	**5,009,059,453**

6 . OTHER INCOME	This period	Previous period
- Disposal of property, plant and equipment	56,427,934	-
- Fines collected	2,434,385,071	-
- Other items	927,776,412	25,625,706
Total	**3,418,589,417**	**25,625,706**

7 . OTHER EXPENSES	This period	Previous period
- Other items	86,137,216	549,222
Total	**86,137,216**	**549,222**

8 . SELLING AND ADMINISTRATIVE EXPENSES	This period	Previous period
8.1. Administrative expenses		
- Labor expenses	6,447,896,761	5,213,396,616
- Depreciation expenses	765,696,938	769,154,228
- Outsourced service expenses	575,872,547	604,309,711
- Allowance for doubtful accounts	35,580,000	
- Other administrative expenses	2,286,812,586	1,783,842,493
Total	**10,111,858,832**	**8,370,703,048**
8.2. Selling expenses		
- Costs of outsourced services	279,842,341	69,740,000
- Other selling expenses	51,007,519	-
Total	**330,849,860**	**69,740,000**

9. PRODUCTION AND BUSINESS EXPENSES BY ELEMENT

	This period	Previous period
- Raw material expenses	74,511,974,978	66,741,431,475
- Labor expenses	16,041,544,372	10,878,537,326
- Depreciation of property, plant and equipment expenses	1,594,980,521	1,384,990,591
- Outsourced service expenses	50,242,706,845	32,197,731,199
- Other cash expenses	6,167,538,411	3,025,188,927
Total	148,558,745,127	114,227,879,518

10. CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
- Current income tax expense based on taxable income for the current year	1,959,474,414	1,424,316,777
Total	1,959,474,414	1,424,316,777

The corporate income tax expense is determined as follows:	**This period**	**Previous period**
- Profit before income tax	**4,115,052,057**	**5,248,994,925**
- Adjustments to increase or decrease accounting profit to determine taxable income		
+ Adjustments to increase	5,682,320,013	1,872,588,960
Interest expense exceeding 30% of total net operating profit plus interest expense and depreciation for the period (due to related party transactions)	5,164,435,339	1,872,039,738
Other items	517,884,674	549,222
+ Adjustments to decrease	-	-
- Total taxable income	**9,797,372,070**	**7,121,583,885**
- Corporate income tax rate	**20%**	**20%**
- Exempted or reduced corporate income tax	-	-
- Current income tax expense	**1,959,474,414**	**1,424,316,777**

11. BASIC EARNINGS PER SHARE

	This period	Previous period
Accounting profit after corporate income tax	2,155,577,643	3,824,678,148
Profit attributable to common shareholders	113	296
Bonus and welfare fund appropriated from profit after tax	873,864,639	573,701,722
Average number of common shares outstanding during the period	11,312,127	10,975,650
Basic earnings per share	113	296

Note: (*) The appropriation of the Bonus and Welfare Fund for this period is provisionally calculated at 15% of profit after corporate income tax based on Decision No: 01/NQ-DIC No2-DHDCD, dated April 23, 2026; Appropriation to the bonus fund (15% of profit after tax).

VII . ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CASH FLOW STATEMENT

1 . Non-cash transactions affecting future cash flow statements:	**This period**	**Previous period**
- Acquisition of assets by assuming related liabilities directly or through finance leases	-	-
- Acquisition of 5 apartments offset against receivables	10,635,158,610	-

2 . Restricted-use cash held by the company:

A term deposit contract valued at VND 10 billion at the Bank for Investment and Development of Vietnam, Vung Tau Branch, is used to secure a loan at this bank.

3 . Loan Proceeds Received During the Year:	**This period**	**Previous period**
- Proceeds from borrowings under ordinary agreements	158,169,365,037	108,862,664,504

4 . Loan Principal Repayments During the Year:	**This period**	**Previous period**
- Repayment of principal on borrowings under ordinary agreements	160,177,032,467	58,082,253,380

VIII . Other information

1 . Contingent liabilities, commitments, and other financial information

a. Contingent liabilities

The company has signed a contract to acquire 5 apartments in the Song Than High-rise Complex Project - Charm Plaza 1 Complex, Di An Ward, Ho Chi Minh City, from DCT Partner Vietnam Co., Ltd.; The total transfer value of the 5 apartments is VND 13,706,063,200. As of June 30, 2026, the company has paid VND 10,433,923,637; The remaining amount the company must pay is VND 3,272,139,563 upon receiving the apartments; According to the contract, the transferor will hand over the apartments to the company on November 30, 2026.

b. Other financial information

The Annual General Meeting of Shareholders 2025 on April 25, 2026, approved the following issues:

Approval of basic business production targets for 2026

Approval of the plan for fixed asset procurement in 2026

Approval of the plan to raise capital and the plan to borrow assets to secure bank loans in 2026 and raise capital from employees and their relatives.

2 . Events occurring after the reporting period

No significant events occurred after the preparation of the financial statements that require adjustment or disclosure in the financial statements.

On July 19, 2025, the Company prematurely liquidated 17 Sales Contracts numbered 388 to 404/CSJ Tower signed on June 6, 2025, with Development Investment Construction Joint Stock Company. The total contract value is VND 48,756,249,000 (In words: Forty-eight billion, seven hundred fifty-six million, two hundred forty-nine thousand dong).

3 . Information on related parties

Related party	**Relationship**
Development Investment Construction Joint Stock Company	Parent company
Development Investment Construction - Concrete Joint Stock Company	Same Group

3.1. Transactions with key management personnel

Key management personnel and related individuals include:

- Members of the Board of Directors
- Members of the Executive Board
- Members of the Supervisory Board

Transactions during the period between the Company and key management personnel are as follows:	**This period**	**Previous period**
Board of Directors' remuneration	**429,416,666**	**385,454,546**
Pham Duc Dung - Chairman	387,416,666	337,454,546
Tran Thi Thu - Member	-	24,000,000
Phan Thanh Nu Dieu Trang	12,000,000	-
Le Hai Chau - Member	30,000,000	24,000,000
Supervisory Board's remuneration	**193,051,514**	**109,895,455**
Vuong Thanh Hai - Member from April 25, 2024	169,051,514	91,895,455
Pham Thi Hong Bich - Head from April 25, 2024	24,000,000	18,000,000
Board of Management's income	**981,834,697**	**672,159,091**
Vu Gia Tan - Director	341,109,470	253,590,909
Tran Van Chung - Deputy Director	329,135,984	220,886,364
Ngo Van Lenh - Deputy Director	311,589,243	197,681,818
Other executive board	-	**90,922,208**

3.2. During the period, the Company engaged in transactions with related parties. The main transactions are as follows:

Other transactions		**This period**	**Previous period**
Provision of goods and services			
Development Investment Construction Joint Stock Company - Parent company	Provision of construction ser	73,947,762,523	-
	Advance payment for apartment purchase	-	14,365,680,254
	Receipt of service charges	59,763,615,206	-
Purchase of goods and services			
Development Investment Construction - Concrete - With the group	Purchase of concrete	18,787,332,402	23,610,421,512
	Payment for concrete purchas	18,572,747,382	13,292,192,640
DIC Tourism Company Limited - With the group	Payment for construction electricity usage	22,450,000	-
	Construction electricity cost	9,019,689	-

Other payables

Pham Duc Dung - Chairman of the Board	Lending money to the company	1,400,000,000	-
	Repayment of loan	1,400,000,000	-

4 . Presentation of assets, revenue, and business results by segment

a. Segment report by geographical area:

The company operates only in the geographical area of Vietnam

b. Segment report by business sector

The Company currently has the following main business sectors:

The Company primarily operates in the field of civil construction and technical works. Therefore, all business results are determined for the sector: Construction.

5 . Information on going concern

As at June 30, 2026, the Company had no short-term liabilities exceeding current assets, nor accumulated losses resulting in negative shareholders' equity that would affect the Company's ability to continue as a going concern for the next 12 months. The Company's financial statements are prepared on the basis that the Company will continue to operate for the next 12 months.

6 . Retrospective adjustment of financial statement figures due to recognition according to the provisions of Circular No. TT99/2025/TT/BTC dated October 27, 2025, of the Ministry of Finance.

Impact on interim financial statements

Indicator	Code	Originally Reported Figure - as at December 31, 2025	Effect of Restatement - as at December 31, 2025	Restated figures - as at December 31, 2025
Held-to-maturity investments	123	11,000,000,000	(11,000,000,000)	-
Other current assets	165	-	11,000,000,000	11,000,000,000
Dividends and profits payable	313	-	-	275,306,683
Other short-term payables	320	624,807,893	(349,501,210)	275,306,683

7 . Comparative figures

Comparative figures are those in the financial statements for the fiscal year ended December 31, 2025, and figures in the income statement and cash flow statement for the semi-annual accounting period ended June 30, 2025, which have been audited, reviewed, and reclassified in accordance with TT99/2025/TT/BTC dated October 27, 2025, of the Ministry of Finance.

Ho Chi Minh City, 3rd August 2026

Preparer	Chief Accountant	Chairman of the Board of Director
Pham Thi Thu Hang	Tran Van Chung	Pham Duc Dung

CÔNG TY CỔ PHẦN ĐẦU TƯ PHÁT TRIỂN - XÂY DỰNG (DIC) SỐ 2